



# April 10 Commission Meeting

4-H Cafe

700 E Stolley Park Rd

Grand Island, NE 68801

# NEBRASKA RACING & GAMING COMMISSION

## MEETING AGENDA

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Location: 4-H Café – 700 E Stolley Park Rd, Grand Island, NE 68801

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Date: April 10, 2026

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Time: 1:30 pm

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### Meeting link:

<https://sonvideo.webex.com/sonvideo/j.php?MTID=me1e52552b5d8be13cb85325b6c79205d>

**Meeting number:** 2482 988 4775

**Meeting password:** NRG2026!

**Join by phone:** +1-408-418-9388

**Access code:** 24829884775

1. Open Meetings Act Notification
2. Introduction of New Commissioner – Antonio Gomez
3. Reappointment of Commissioner – Dennis P. Lee
4. Approval of Meeting Minutes and Financial Reports
  - a. January and March 2026, Meeting Minutes
  - b. January, February & March 2026, Financial Reports
5. Appointment of Special Investigator – Ryan Kunhart
6. Appointment of Hearing Officer – Bill Austin
7. Simulcast Contracts
  - a. Fonner Park
  - b. Legacy Downs
  - c. Horsemen's Park
8. Atokad Downs
  - a. Construction Updates/Plan Approvals – *CONFIDENTIAL*
9. Legacy Downs
  - a. Approval of Racing Officials
  - b. Approval of Take-Out Rates
  - c. Construction Updates/Plan Approvals – *CONFIDENTIAL*
10. Horsemen's Park
  - a. Approval of Racing Officials
  - b. Approval of Take-Out Rates

11. Lake Mac Racetrack
  - a. Approval of Race Date Changes
  - b. Construction Updates/Plan Approvals – *CONFIDENTIAL*
  
12. 2025 Independent Financial Audit of Gaming Operators and Track Operators
  - a. Informational purpose only. No action needed
  
13. Meetings with Associations
  - a. Nebraska Thoroughbred Breeders Association
  - b. Nebraska Horsemen’s Benevolent and Protective Association
  - c. Nebraska Quarter Horse Racing Association
  - d. Nebraska Quarter Horse Breeders Association
  - e. Thoroughbred Racing Associations of Nebraska
  
14. Updates From Authorized Gaming Operators
  - a. Grand Island Casino Resort
  - b. Harrah’s Casino Columbus
  - c. Lake Mac Casino & Resort
  - d. WarHorse Lincoln
  - e. WarHorse Omaha
  
15. Directors Update
  - a. New NRG Staff
    1. Lexie Lilienthal – Test Barn Intern
    2. Kelsey Shotkoski – Test Barn Intern
    3. Khoi Dinh – Gaming Compliance Representative I (Lincoln)
    4. Shawn Hebbert – Investigator (Ogallala)
  
16. Public Comments
  
17. Hearing
  - a. Dave Anderson
  
18. Executive Session
  
19. Adjournment

## Open Meeting Act Notification

Public bodies shall make available at the meeting...at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

The Lincoln Journal Star  
PO Box 81609  
(402) 473-7448

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that and state of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statute of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

**PUBLICATION DATES:**

Apr. 3, 2026

**NOTICE ID:** qk4aQN9zyORD8cJB7vdx

**PUBLISHER ID:** COL-NE-1008869

**NOTICE NAME:** April 2026 Commission Meeting

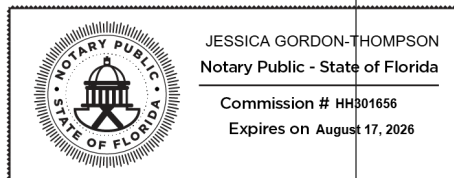
**Publication Fee:** \$7.91

*Anjana Bhadoriya*

(Signed) \_\_\_\_\_

**VERIFICATION**

State of Florida  
County of Orange



Subscribed in my presence and sworn to before me on this: **04/06/2026**

*J. Tra*

\_\_\_\_\_  
Notary Public

Notarized remotely online using communication technology via Proof.

**NRGC April  
Commission  
Meeting**

The Nebraska Racing and Gaming Commission scheduled a meeting for Friday, April 10, 2026 @1:30pm located at the 4-H Cafe at 700 E Stolley Park Rd, Grand Island, NE 68801. An agenda and any additional changes will be posted on the NRC website at: [www.nrgc.nebraska.gov](http://www.nrgc.nebraska.gov)  
COL-NE-1008869 4/3

# **Introduction of New Commissioner - Antonio Gomez**

**Reappointment of  
Commissioner –  
Dennis P. Lee**

# NEBRASKA RACING & GAMING COMMISSION

## MINUTES OF MEETING

DATE: January 23, 2026  
TIME: 1:30 PM  
LOCATION: NRG Main Office –  
3401 Village Dr. Suite 100 Lincoln, NE 68516

PRESENT:

Dennis P. Lee Chairman  
John Barrett Commissioner  
Randall Conroy Commissioner  
Chris Stinson Commissioner  
Helen Feller Commissioner

ABSENT:

Janell Beveridge Vice Chairperson  
Jeffrey Galyen Commissioner

Chairman Lee convened the meeting at 1:32 PM in compliance with Neb. Rev. Stat. § 84-1411. Notice of the meeting was published in the Lincoln Journal Star on January 16, 2026. Additionally, copies of such notice were sent to those on the Racing and Gaming Commission agenda mailing list. Notification was given to the public of the Open Meetings Act and its location for public view.

Chairman Lee noted for the record that Commissioners Beveridge and Galyen were absent. A quorum of five commissioners was present.

### INTRODUCTION OF NEW COMMISSIONER RANDALL CONROY

Chairman Lee stated that, before proceeding to the first item on the agenda, he wished to switch Item 2 and Item 3 and first introduce newly appointed Commissioner Randall “Randy” Conroy, who was recently appointed by the Governor to serve as the gaming representative on the Racing and Gaming Commission.

Commissioner Conroy provided a brief background on his Nebraska roots and more than 20 years of experience in the casino industry, including service as a property General Manager in multiple jurisdictions.

This was for informational purposes only. No motion was carried.

### APPROVAL OF MEETING MINUTES AND FINANCIAL REPORTS

Stinson moved, seconded by Feller, to approve December 19, 2025, Meeting Minutes.

Voting Aye: Feller, Barrett, Stinson, Lee

Voting Abstain: Conroy

Motion carried.

Lee moved, seconded by Feller, to approve the December 2025 Financial Reports.

Voting Aye: Barrett, Conroy, Feller, Stinson, Lee

Motion carried.

### ELECTION OF CHAIRMAN & VICE CHAIR

Feller moved, seconded by Barrett, to elect Dennis Lee as Chairman and Janelle Beveridge as Vice Chair for 2026.

Voting Aye: Feller, Barrett, Stinson, Conroy, Lee

Motion carried.

#### 2026 EXECUTIVE COMMITTEE

Lee moved, seconded by Feller, that the 2026 Executive Committee consist of Commissioners Lee, Stinson, and Barrett.

Voting Aye: Feller, Barrett, Stinson, Conroy, Lee

Motion carried.

#### APPOINTMENT FOR 2026 OFFICIAL BREEDERS & REGISTRAR

Lee moved, seconded by Conroy, to appoint:

a. The Nebraska Thoroughbred Breeders Association as the official Thoroughbred Registrar for 2026; and

b. The Nebraska Quarter Horse Breeders Association as the official Quarter Horse Registrar for 2026.

Voting Aye: Feller, Barrett, Stinson, Conroy, Lee

Motion carried.

#### RECOMMENDATION OF BREEDER REQUIREMENTS

NRGC Executive Director Casey Ricketts presented proposed standard breeder requirements for the Nebraska Thoroughbred Breeders Association and the Nebraska Quarter Horse Breeders Association, including submission of governing documents, board lists, conflict of interest policies, operating plans, quarterly financial reports with distribution breakdowns, and retention of registration and financial records for seven years.

Representatives of both associations stated they had no objections to the proposed requirements.

Feller moved, seconded by Conroy, to approve the breeder requirements as presented.

Voting Aye: Feller, Barrett, Stinson, Conroy, Lee

Motion carried.

#### APPROVAL OF FONNER PARK RACING OFFICIALS

Fonner Park's list of 2026 racing officials was presented and read into the record. A brief update was provided regarding long-time racing official Fred Ecoffey and track photographer Bridget Lewandowski.

Barrett moved, seconded by Stinson, to approve the list of Fonner Park racing officials for 2026 as submitted.

Voting Aye: Feller, Barrett, Stinson, Conroy, Lee

Motion carried.

#### APPROVAL OF FONNER PARK TAKE OUT RATES

Conroy moved, seconded by Barrett, to approve Fonner Park's 2026 takeout rates as submitted.

Voting Aye: Feller, Barrett, Stinson, Conroy, Lee

Motion carried.

#### MEETINGS WITH ASSOCIATIONS

Speaker on behalf of the Nebraska Thoroughbred Breeders Association, Kevin Hulse, provided an update on Nebraska-bred mare and foal numbers and discussed efforts to improve timely breeder registrations.

Speaker on behalf of the Nebraska Horsemen's Benevolent and Protective Association, Wally Wollenson, provided an update on the 2025 race meets in Lincoln and Omaha, including increased purses and construction progress on new barns in Lincoln.

Speaker on behalf of the Nebraska Quarter Horse Racing Association and the Nebraska Quarter Horse Breeders Association, Ed Ziemba, provided an update on promotion of the Nebraska-bred Quarter Horse program and new outreach materials to clarify Nebraska-bred eligibility.

The Thoroughbred Racing Associations of Nebraska had no update.

Informational purposes only, no motion carried

#### UPDATES FROM AUTHORIZED GAMING OPERATORS

Speaker on behalf of Grand Island Casino Resort, Vincent Fiala, reported a successful New Year's Eve with a full casino and sold-out hotel and noted strong advance bookings for the upcoming 2026 race season.

Speaker on behalf of Harrah's Casino Columbus, Tim Howarth, introduced himself as the new Senior Vice President and General Manager and provided a brief update on current operations in advance of his first Nebraska racing season.

Speaker on behalf of Lake Mac Casino & Resort, Thomas Frank, provided an update on casino operations, including strong holiday business, the planned opening of an on-site Starbucks, and construction progress on the test barn and paddock area prior to the 2026 race meet.

Speakers on behalf of WarHorse Lincoln, Lynne McNally and Robin Miller provided an update on legislative and petition efforts related to mobile sports wagering, as well as Phase 3 construction and continued dealer recruitment and training efforts.

Speakers on behalf of WarHorse Omaha, Steve Ditchkus and Lori Thomas, provided an update on increased slot and table game activity, expansion and reconfiguration of the table games pit, and ongoing marketing efforts to promote live racing and cross-property visitation.

Informational purposes only, no motion carried.

#### DIRECTOR'S UPDATE

NRGC Executive Director, Casey Ricketts, reported that the agency has added three new staff members: Licensing Specialists Allison Jaeger and Sara Johnson, and Tien Truong as Financial Risk Analyst. She also informed the Commission that, due to proposed legislative budget bill, the agency has been notified of budget reductions and is implementing cost-saving measures while maintaining regulatory coverage for racing and gaming. Ricketts noted that 2025 gaming revenues and live racing handle increased compared to the prior year and that detailed figures will be included in the annual report to be submitted by January 28, 2026.

This was for informational purposes only. No motion was carried.

#### PUBLIC COMMENTS

Speaking on behalf of the Nebraska Council on Problem Gambling, Executive Director Mike Sciandra thanked the Commission for its work on responsible gaming, including improvements to the self-exclusion process, and reported on preparations for Problem Gambling Awareness Month in March. He also expressed concern about LB 1072, noting that it would eliminate the Nebraska Commission on Problem Gambling and significantly reduce dedicated funding for problem gambling treatment, and stated that the Council and its providers are actively opposing those changes.

This was for informational purposes only. No motion was carried.

#### EXECUTIVE SESSION

No executive session.

#### ADJOURNMENT

Lee moved to adjourn the meeting.

Stinson seconded the motion.

Voting Aye: Feller, Barrett, Stinson, Conroy, Lee

Motion carried.

The meeting adjourned at 3:05 PM.

The next Commission Meeting will be April 10, 2026, at 1:30 PM. Location will be in Grand Island.

# NEBRASKA RACING & GAMING COMMISSION

## MINUTES OF MEETING

DATE: March 13, 2026  
TIME: 1:30 PM  
LOCATION: Via Webex

### PRESENT:

Dennis P. Lee Chairman  
Janell Beveridge Vice Chairperson  
John Barrett Commissioner  
Randall Conroy Commissioner  
Chris Stinson Commissioner  
Helen Feller Commissioner  
Jeffrey Galyen Commissioner

Chairman Lee convened the special meeting at 1:33 PM in compliance with Neb. Rev. Stat. § 84-1411. Notice of the meeting was published in the Lincoln Journal Star on March 1 and March 6, 2026. Attached to the affidavit from the Lincoln Journal Star was a copy of the notice published on those two dates, indicating that the Commission would hold a special meeting on Friday, March 13, 2026, at 1:30 PM via Webex.

### EXECUTIVE SESSION

Chairman Lee stated that the Commission scheduled this special meeting to review and discuss several matters under investigation. No decisions would be made during Executive Session, which would be limited solely to investigative matters not appropriate for a public meeting. Chairman Lee moved to enter Executive Session, seconded by Commissioner Beveridge. Voting Aye: Beveridge, Galyen, Feller, Stinson, Conroy, Barrett, Lee  
Motion carried.

The Commission entered Executive Session at 1:38 PM.

### RECONVENE MEETING

The Commission reconvened the meeting at 3:13 PM. Chairman Lee confirmed for the record that Executive Session concluded at 2:59 PM and that no votes or actions were taken during Executive Session, in accordance with the Open Meetings Act. Chairman Lee noted for the record that Commissioner Galyen departed at 3:00 PM and was unable to attend the remainder of the meeting.

### DISCUSSION OF CONDITIONS PLACED ON ELITE GAMING AND HER'S LICENSE FROM AUGUST 15, 2025, AND DECEMBER 19, 2025, MEETINGS

Chairman Lee reported that the conditions placed on Elite Gaming and HER's license were discussed during Executive Session with no new developments.

No changes were adopted and no motion was made. The matter remains with the hearing officer and attorney retained by the Commission. The hearing officer will conduct a hearing and submit recommended findings of fact, conclusions of law, and/or a proposed final order to the

Commission for consideration. The parties will be notified of the retained attorney upon completion of the retention agreement.

This was for informational purposes only. No motion was carried.

#### ISSUANCE OF NOTICE OF HEARING – DAVID C. ANDERSON

Chairman Lee reviewed Fonner Park Stewards' Ruling No. 4, issued March 8, 2026, which fined owner/trainer David Anderson \$1,000 for possession of a needle and syringe in his assigned tack room at Fonner Park on March 6, 2026.

Chairman Lee moved that the Commission issue a notice of hearing to David C. Anderson for alleged violations of Rules 18.009, related to the possession of the syringe and needle. The notice of hearing will be personally served on Mr. Anderson within the week, with the matter set for the April Commission meeting. Mr. Anderson will have the opportunity to have counsel present.

Commissioner Conroy seconded the motion.

Voting Aye: Conroy, Stinson, Beveridge, Barrett, Lee Voting Abstain: Feller

Motion carried.

#### PUBLIC COMMENTS

No public comments.

#### ADJOURNMENT

Lee moved to adjourn the meeting. Stinson seconded the motion.

Voting Aye: Conroy, Stinson, Beveridge, Barrett, Lee

Motion carried.

The meeting adjourned at 3:20 PM.

The next Commission Meeting will be April 10, 2026, at 1:30 PM at 4H Cafe, Grand Island, Nebraska.

	FY25/26 Budget	Actual 1/31/2026	Time Elapse 58.90%
<b>Racing Fund 23650 (074/23610)</b>			
PSL	149,234.07	31,554.70	21.14%
Benefits	24,630.33	10,188.12	41.36%
Operation	306,078.54	98,835.01	32.29%
Travel	93,402.45	31,188.80	33.39%
Capital Outlay	-	3,998.00	0.00%
<b>Total Expenses</b>	<b>573,345.39</b>	<b>175,764.63</b>	<b>30.66%</b>
Pari Mutuel tax-454300	600,000.00	386,417.16	64.40%
License Fees - 474100	45,000.00	21,186.00	47.08%
Racing days fee - 474101	6,700.00	27,000.00	402.99%
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	88.00%
Investment Income-481100	-	4,898.72	0.00%
<b>Total Revenue</b>	<b>652,200.00</b>	<b>439,941.88</b>	<b>67.46%</b>

	FY25/26 Budget	Actual 1/31/2026	Time Elapse 58.90%
<b>Administration</b>			
PSL	734,754.21	333,778.59	45.43%
Benefits	283,138.85	115,045.80	40.63%
Operation	746,378.02	421,526.01	56.48%
Travel	35,044.83	10,835.35	30.92%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>1,799,315.91</b>	<b>881,185.75</b>	<b>48.97%</b>
Business Fees	700,000.00	495,655.50	70.81%
Annual fee	5,000,000.00	4,150,000.00	83.00%
Investment Income	-	-	-
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	-
<b>Total Revenue</b>	<b>5,701,000.00</b>	<b>4,647,889.51</b>	<b>81.53%</b>
<b>Compliance</b>			
PSL	911,026.03	409,918.52	45.00%
Benefits	414,565.30	121,600.31	29.33%
Operation	46,456.24	22,162.21	47.71%
Travel	40,369.03	24,723.10	61.24%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>1,412,416.60</b>	<b>578,404.14</b>	<b>40.95%</b>
<b>Enforcement</b>			
PSL	799,593.43	279,570.92	34.96%
Benefits	413,731.11	124,526.81	30.10%
Operation	83,154.00	22,997.85	27.66%
Travel	48,133.83	15,281.04	31.75%
Capital Outlay	3,000.00	-	0.00%
<b>Total Expenses</b>	<b>1,347,612.37</b>	<b>442,376.62</b>	<b>32.83%</b>
<b>IT</b>			
PSL	154,956.56	46,389.71	29.94%
Benefits	29,757.38	10,791.79	36.27%
Operation	269,911.10	12,056.85	4.47%
Travel	7,672.27	707.00	9.22%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>462,297.31</b>	<b>69,945.35</b>	<b>15.13%</b>
<b>Licensing</b>			
PSL	246,003.15	67,269.06	27.34%
Benefits	139,478.05	28,600.38	20.51%
Operation	160,843.72	74,697.53	46.44%
Travel	20,300.05	9,823.07	48.39%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>566,624.97</b>	<b>180,390.04</b>	<b>31.84%</b>
<b>Commissioners</b>			
PSL	89,544.00	48,162.53	-
Benefits	6,850.00	3,684.45	-
Operation	5,539.98	5,507.07	-
Travel	15,600.00	3,642.37	-
<b>Total Expenses</b>	<b>117,533.98</b>	<b>60,996.42</b>	-
<b>Extra Appropriation</b>			
PSL	-	-	-
Benefits	-	-	-
Operation	403,504.00	-	-
Travel	-	-	-
<b>Total Expenses</b>	<b>403,504.00</b>	-	-

	FY25/26 Budget	Actual 1/31/2026	58.90%
<b>Grand Total Prg 081</b>	<b>Fund 23650</b>		
PSL	2,935,877.38	1,185,089.33	40.37%
Benefits	1,287,520.69	404,249.54	31.40%
Operation	1,715,787.06	558,947.52	32.58%
Travel	167,120.01	65,011.93	38.90%
Capital Outlay	3,000.00	-	0.00%
<b>Total Expenses</b>	<b>6,109,305.14</b>	<b>2,213,298.32</b>	<b>36.23%</b>
Business Fees	700,000.00	495,655.50	70.81%
Annual Fee	5,000,000.00	4,150,000.00	83.00%
Investment Income	-	-	0.00%
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	-
<b>Total Revenue</b>	<b>5,701,000.00</b>	<b>4,647,889.51</b>	<b>81.53%</b>

**Fund Summary**

**23650**

General Cash	7,709,314.16
Liabilities	87.70
<b>Fund Balance</b>	<b>7,709,226.46</b>

On 12/31/25 a transfer of 2 million was done to the General Fund.

<b>Self Exclusion fund</b>			
<b>Fund Summary</b>			
<b>23651</b>			
General Cash		29,053.93	
Liabilities		-	
<b>Fund Balance</b>		<b>29,053.93</b>	
<b>Operations</b>			
Other Operating Exp	1,600.00		
<b>Revenue</b>			
Fines, Forfeits		23,999.56	
Investment Income		264.17	
<b>Total Revenue</b>		<b>24,263.73</b>	

**Information from Workday**

Division	# of FTE	Vacancies	Filled
Admin	10.00	1.00	9.00
Compliance	14.00	1.00	13.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	4.00	-	4.00
<b>Total</b>	<b>37.00</b>	<b>3.00</b>	<b>34.00</b>
Commissioner	7.00	-	7.00

FY25/26 Budget	Actual 1/31/2026	Time Elapse 58.90%
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<b>Track Dist Fund 23620 (088)</b>			
Govt Aid	120,000.00	29,875.78	24.90%
<b>Total Expenses</b>	<b>120,000.00</b>	<b>29,875.78</b>	<b>24.90%</b>
Pari Mutuel tax-454300	75,000.00	29,874.82	
Investment Income-481100		207.10	
<b>Total Revenue</b>	<b>75,000.00</b>	<b>30,081.92</b>	<b>40.11%</b>

<b>Fund Summary</b>		<b>23620</b>
General Cash		10,695.37
Liabilities		
<b>Cash balance</b>		<b>10,695.37</b>

<b>Casino Tax Fund 23655 (087)</b>			
Govt Aid	20,000,000.00	8,118,900.41	40.59%
<b>Total Expenses</b>	<b>20,000,000.00</b>	<b>8,118,900.41</b>	<b>40.59%</b>
Gaming Tax 25% - 454320	20,000,000.00	8,118,900.41	
<b>Total Revenue</b>	<b>20,000,000.00</b>	<b>8,118,900.41</b>	<b>40.59%</b>

STATE OF NEBRASKA  
Department of Administrative Services  
Accounting Division  
Budget Status Report  
As of 01/31/26

Reviewed by  
PJ - 2/4/26

Percent of Time Elapsed = 58.90

Agency 036 RACING & GAMING COMMISSION  
Program 000 TRUST & DISTRIBUTIVE  
Subprogram 000 NEW DESCRIPTION NEEDED

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>UNBUDGETED FUND TYPES - REVENUES</b>						
<b>480000 REVENUE - MISCELLANEOUS</b>						
485100 FINES FORFEITS & PENALTI			65,000.00-	0.00		65,000.00
<b>Major Account 480000 Total</b>	0.00	0.00	65,000.00-	0.00	0.00	65,000.00
<b>UNBUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>0.00</u>	<u>65,000.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>65,000.00</u>
<b>SUMMARY BY FUND TYPE - REVENUE</b>						
6 TRUST FUNDS			65,000.00-	0.00		65,000.00
<b>UNBUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>0.00</u>	<u>65,000.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>65,000.00</u>

STATE OF NEBRASKA  
Department of Administrative Services  
Accounting Division  
Budget Status Report  
As of 01/31/26

Agency 036 RACING & GAMING COMMISSION  
Program 074 TB RACING ASSISTANCE FUND  
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	147,604.20		26,027.06	17.63		121,577.14
511300 OVERTIME PAYMENTS	7.76		77.64	1000.52		69.88-
511800 COMPENSATORY TIME PAID	1,175.00		2,950.00	251.06		1,775.00-
511900 SUPPLEMENTAL	7.11	71.13-		0.00		7.11
512100 VACATION LEAVE EXPENSE			1,700.00	0.00		1,700.00-
512300 HOLIDAY LEAVE EXPENSE	440.00		800.00	181.82		360.00-
<b>Personal Services Subtotal</b>	<b>149,234.07</b>	<b>71.13-</b>	<b>31,554.70</b>	<b>21.14</b>	<b>0.00</b>	<b>117,679.37</b>
515100 RETIREMENT PLANS EXPENSE	8,233.08		4,390.19	53.32		3,842.89
515200 FICA EXPENSE	11,397.25		2,343.81	20.56		9,053.44
515400 LIFE & ACCIDENT INS EXP		4.29-		0.00		
515500 HEALTH INSURANCE EXPENSE	5,000.00		3,447.82	68.96		1,552.18
516300 EMPLOYEE ASSISTANCE PRO			6.30	0.00		6.30-
<b>Major Account 510000 Total</b>	<b>173,864.40</b>	<b>75.42-</b>	<b>41,742.82</b>	<b>24.01</b>	<b>0.00</b>	<b>132,121.58</b>
<b>520000 OPERATING EXPENSES</b>						
521100 POSTAGE EXPENSE	50.00			0.00		50.00
521441 OCIO - COMMUNICATIONS	1,500.00	85.56	478.77	31.92		1,021.23
521500 PUBLICATION & PRINT EXP	200.00			0.00		200.00
522100 DUES & SUBSCRIPTION EXP	1,500.00			0.00		1,500.00
522110 Sponsorships	1,000.00			0.00		1,000.00
522200 CONFERENCE REGISTRATION	3,000.00		1,650.00	55.00		1,350.00
522600 JOB APPLICANT EXPENSE	250.00			0.00		250.00
524600 RENT EXPENSE-BUILDINGS	34,000.00	2,748.00	19,236.00	56.58		14,764.00
531100 OFFICE SUPPLIES EXPENSE	200.00			0.00		200.00
531200 IT SUPPLIES	200.00			0.00		200.00
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534900 MISCELLANEOUS SUP EXP	1,034.54		34.54	3.34		1,000.00
535100 MEDICAL SUPPLIES			327.99	0.00		327.99-
541100 ACCTG & AUDITING SERVICES	472.00		463.32	98.16		8.68
541200 PURCHASING ASSESSMENT	10.00		35.64	356.40		25.64-

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Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
542100 SOS TEMP SERV - PERSONNEL		1,366.50	1,366.50	0.00		1,366.50-
545000 LABORATORY SERVICES	77,332.00		23,515.00	30.41		53,817.00
545001 FINGERPRINTS	18,905.00	220.00	6,452.25	34.13		12,452.75
546800 VETERINARY SERVICES	130,325.00		27,875.00	21.39		102,450.00
547100 EDUCATIONAL SERVICES	200.00			0.00		200.00
555510 SAAS SUBSCRIPTION FEES	35,000.00	5,700.00	17,400.00	49.71		17,600.00
556100 INSURANCE EXPENSE	100.00			0.00		100.00
559100 OTHER OPERATING EXP	300.00			0.00		300.00
<b>Major Account 520000 Total</b>	<b>306,078.54</b>	<b>10,120.06</b>	<b>98,835.01</b>	<b>32.29</b>	<b>0.00</b>	<b>207,243.53</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	35,246.25	2,858.43	18,992.60	53.89		16,253.65
571800 MEALS - TRAVEL STATUS	14,012.30	529.90	3,248.80	23.19		10,763.50
572100 COMMERCIAL TRANSPORTATIO	4,000.00		1,631.08	40.78		2,368.92
573100 STATE-OWNED TRANSPORT			632.19	0.00		632.19-
574500 PERSONAL VEHICLE MILEAGE	10,042.00	78.30	893.10	8.89		9,148.90
574600 CONTRACTUAL SERV - TRAVEL EXP	29,101.90		5,474.00	18.81		23,627.90
575100 MISC TRAVEL EXPENSE	1,000.00	112.03	317.03	31.70		682.97
<b>Major Account 570000 Total</b>	<b>93,402.45</b>	<b>3,578.66</b>	<b>31,188.80</b>	<b>33.39</b>	<b>0.00</b>	<b>62,213.65</b>
<b>580000 CAPITAL OUTLAY</b>						
586900 OTHER FIXED ASSETS			3,998.00	0.00		3,998.00-
<b>Major Account 580000 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>3,998.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,998.00-</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>573,345.39</b>	<b>13,623.30</b>	<b>175,764.63</b>	<b>30.66</b>	<b>0.00</b>	<b>397,580.76</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	573,345.39	13,623.30	175,764.63	30.66		397,580.76
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>573,345.39</b>	<b>13,623.30</b>	<b>175,764.63</b>	<b>30.66</b>	<b>0.00</b>	<b>397,580.76</b>

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<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - REVENUES</b>						
<b>450000 REVENUE - TAXES</b>						
454300 PARI-MUTUEL WAGERING TAX	600,000.00-	39,330.20-	386,417.16-	64.40		213,582.84-
<b>Major Account 450000 Total</b>	600,000.00-	39,330.20-	386,417.16-	64.40	0.00	213,582.84-
<b>470000 REVENUE - SALES AND CHARGES</b>						
474100 GENERAL BUSINESS FEES	45,000.00-	14,075.00-	21,186.00-	47.08		23,814.00-
474101 Annual race day FEES	6,700.00-	10,250.00-	27,000.00-	402.99		20,300.00
474103 Reimburse lab exp	500.00-		440.00-	88.00		60.00-
<b>Major Account 470000 Total</b>	52,200.00-	24,325.00-	48,626.00-	93.15	0.00	3,574.00-
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME			4,898.72-	0.00		4,898.72
<b>Major Account 480000 Total</b>	0.00	0.00	4,898.72-	0.00	0.00	4,898.72
<b>490000 REVENUE - OTHER FINANCIAL SOURCES/U</b>						
493100 OPERATING TRANSFERS IN			657,214.20-	0.00		657,214.20
493200 OPERATING TRANSFERS OUT			2,657,214.20	0.00		2,657,214.20-
<b>Major Account 490000 Total</b>	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00-
<b>BUDGETED REVENUE TOTAL</b>	<u>652,200.00-</u>	<u>63,655.20-</u>	<u>1,560,058.12</u>	<u>239.20-</u>	<u>0.00</u>	<u>2,212,258.12-</u>
<b>SUMMARY BY FUND TYPE - REVENUE</b>						
2 CASH FUNDS	<u>652,200.00-</u>	<u>63,655.20-</u>	<u>1,560,058.12</u>	<u>239.20-</u>		<u>2,212,258.12-</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>652,200.00-</u>	<u>63,655.20-</u>	<u>1,560,058.12</u>	<u>239.20-</u>	<u>0.00</u>	<u>2,212,258.12-</u>

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Subprogram 010 ADMINISTRATION

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	730,759.85	30,240.60	268,389.79	36.73		462,370.06
511800 COMPENSATORY TIME PAID	7.21		290.04	4022.75		282.83-
512100 VACATION LEAVE EXPENSE	1,097.60	7,533.55	30,925.77	2817.58		29,828.17-
512200 SICK LEAVE EXPENSE	375.96	780.41	8,240.58	2191.88		7,864.62-
512300 HOLIDAY LEAVE EXPENSE	2,301.35	9,842.76	25,436.11	1105.27		23,134.76-
512400 MILITARY LEAVE EXPENSE	212.24		212.24	100.00		
512500 FUNERAL LEAVE EXPENSE			284.06	0.00		284.06-
<b>Personal Services Subtotal</b>	<b>734,754.21</b>	<b>48,397.32</b>	<b>333,778.59</b>	<b>45.43</b>	<b>0.00</b>	<b>400,975.62</b>
515100 RETIREMENT PLANS EXPENSE	55,061.96	3,542.71	24,395.91	44.31		30,666.05
515200 FICA EXPENSE	56,097.89	3,460.26	24,076.75	42.92		32,021.14
515500 HEALTH INSURANCE EXPENSE	169,200.00	10,955.60	63,797.84	37.71		105,402.16
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
<b>Major Account 510000 Total</b>	<b>1,017,893.06</b>	<b>66,355.89</b>	<b>448,824.39</b>	<b>44.09</b>	<b>0.00</b>	<b>569,068.67</b>
<b>520000 OPERATING EXPENSES</b>						
521100 POSTAGE EXPENSE	407.97	2.87	42.36	10.38		365.61
521400 CIO CHARGES	15,001.54	2,933.00	9,302.56	62.01		5,698.98
521410 OCIO - EQUIP LEASING	5,244.00	546.00	1,981.00	37.78		3,263.00
521431 OCIO - SOFTWARE RENEWAL	1,000.00			0.00		1,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	936.71	4,571.25	50.79		4,428.75
521500 PUBLICATION & PRINT EXP	9,534.62	26.85	3,458.31	36.27		6,076.31
522100 DUES & SUBSCRIPTION EXP	26,500.00	30.00	8,350.00	31.51		18,150.00
522200 CONFERENCE REGISTRATION	5,000.00		200.00	4.00		4,800.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	200.00	80.00	169.00	84.50		31.00
524600 RENT EXPENSE-BUILDINGS	244,000.00	20,152.02	141,064.14	57.81		102,935.86
524700 RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
531100 OFFICE SUPPLIES EXPENSE	5,398.12	306.67	2,511.76	46.53		2,886.36
531200 IT SUPPLIES	1,032.16		54.84	5.31		977.32

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<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
532100 NON-CAPITALIZED EQUIP PU	23,759.60		21,982.43	92.52	6,222.57	4,445.40-
532200 PERSONAL COMPUTING EQUIPMENT			985.86	0.00		985.86-
534600 ED & RECREATIONAL SUP EX	1,713.06		1,713.06	100.00		
534900 MISCELLANEOUS SUP EXP	3,204.39	138.90	1,033.38	32.25		2,171.01
541100 ACCTG & AUDITING SERVICES	175,000.00	64,000.00	163,397.68	93.37		11,602.32
541200 PURCHASING ASSESSMENT	500.00		261.36	52.27		238.64
542100 SOS TEMP SERV - PERSONNEL	30,000.00	1,829.36	13,512.70	45.04		16,487.30
547100 EDUCATIONAL SERVICES	5,000.00			0.00		5,000.00
549200 JANITORIAL/SECURITY SRVS	3,038.38		2,166.66	71.31		871.72
554100 DATA SERVICES	500.00		55.92	11.18		444.08
554900 OTHER CONTRACTUAL SERVICES	171,254.18	3,325.00	41,919.37	24.48		129,334.81
556100 INSURANCE EXPENSE	3,000.00		522.87	17.43		2,477.13
556300 SURETY & NOTARY BONDS	90.00			0.00		90.00
559100 OTHER OPERATING EXP	5,000.00		2,150.50	43.01		2,849.50
<b>Major Account 520000 Total</b>	<b>746,378.02</b>	<b>94,307.38</b>	<b>421,526.01</b>	<b>56.48</b>	<b>6,222.57</b>	<b>318,629.44</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	16,355.15	662.52	5,545.00	33.90		10,810.15
571600 MEALS - TAXABLE	615.56	146.31	370.93	60.26		244.63
571800 MEALS - TRAVEL STATUS	2,500.00		1,241.80	49.67		1,258.20
572100 COMMERCIAL TRANSPORTATIO	8,659.04		725.08	8.37		7,933.96
573100 STATE-OWNED TRANSPORT	4,415.08	45.59	2,802.54	63.48		1,612.54
574500 PERSONAL VEHICLE MILEAGE	1,500.00			0.00		1,500.00
575100 MISC TRAVEL EXPENSE	1,000.00		150.00	15.00		850.00
<b>Major Account 570000 Total</b>	<b>35,044.83</b>	<b>854.42</b>	<b>10,835.35</b>	<b>30.92</b>	<b>0.00</b>	<b>24,209.48</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,799,315.91</b>	<b>161,517.69</b>	<b>881,185.75</b>	<b>48.97</b>	<b>6,222.57</b>	<b>911,907.59</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,799,315.91	161,517.69	881,185.75	48.97	6,222.57	911,907.59
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,799,315.91</b>	<b>161,517.69</b>	<b>881,185.75</b>	<b>48.97</b>	<b>6,222.57</b>	<b>911,907.59</b>

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<b>BUDGETED FUND TYPES - REVENUES</b>						
<b>470000 REVENUE - SALES AND CHARGES</b>						
474100 GENERAL BUSINESS FEES	700,000.00-	28,465.00-	495,655.50-	70.81		204,344.50-
474101 Annual Operator FEES	5,000,000.00-		4,150,000.00-	83.00		850,000.00-
<b>Major Account 470000 Total</b>	<b>5,700,000.00-</b>	<b>28,465.00-</b>	<b>4,645,655.50-</b>	<b>81.50</b>	<b>0.00</b>	<b>1,054,344.50-</b>
<b>480000 REVENUE - MISCELLANEOUS</b>						
484500 REIMB NON-GOVT SOURCES	1,000.00-		2,234.01-	223.40		1,234.01
<b>Major Account 480000 Total</b>	<b>1,000.00-</b>	<b>0.00</b>	<b>2,234.01-</b>	<b>223.40</b>	<b>0.00</b>	<b>1,234.01</b>
<b>BUDGETED REVENUE TOTAL</b>	<b>5,701,000.00-</b>	<b>28,465.00-</b>	<b>4,647,889.51-</b>	<b>81.53</b>	<b>0.00</b>	<b>1,053,110.49-</b>
<b>SUMMARY BY FUND TYPE - REVENUE</b>						
2 CASH FUNDS	5,701,000.00-	28,465.00-	4,647,889.51-	81.53		1,053,110.49-
<b>BUDGETED REVENUE TOTAL</b>	<b>5,701,000.00-</b>	<b>28,465.00-</b>	<b>4,647,889.51-</b>	<b>81.53</b>	<b>0.00</b>	<b>1,053,110.49-</b>

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Subprogram 020 COMPLIANCE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	907,631.41	45,447.37	332,691.22	36.65		574,940.19
511700 EMPLOYEE BONUSES			500.00	0.00		500.00-
511800 COMPENSATORY TIME PAID			1,033.47	0.00		1,033.47-
512100 VACATION LEAVE EXPENSE	180.78	3,541.17	23,741.51	13132.82		23,560.73-
512200 SICK LEAVE EXPENSE	938.99	1,381.41	17,029.95	1813.65		16,090.96-
512300 HOLIDAY LEAVE EXPENSE	2,274.85	13,034.20	32,230.28	1416.81		29,955.43-
512500 FUNERAL LEAVE EXPENSE			2,692.09	0.00		2,692.09-
<b>Personal Services Subtotal</b>	<b>911,026.03</b>	<b>63,404.15</b>	<b>409,918.52</b>	<b>45.00</b>	<b>0.00</b>	<b>501,107.51</b>
515100 RETIREMENT PLANS EXPENSE	68,324.49	4,747.71	30,657.30	44.87		37,667.19
515200 FICA EXPENSE	69,663.81	4,675.27	30,624.23	43.96		39,039.58
515500 HEALTH INSURANCE EXPENSE	270,798.00	11,486.06	56,394.48	20.83		214,403.52
516200 TUITION ASSISTANCE	3,000.00		1,149.00	38.30		1,851.00
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
<b>Major Account 510000 Total</b>	<b>1,325,591.33</b>	<b>84,313.19</b>	<b>531,518.83</b>	<b>40.10</b>	<b>0.00</b>	<b>794,072.50</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	12,925.00	3,756.00	11,060.02	85.57		1,864.98
521410 OCIO - EQUIP LEASING	6,494.00	1,056.00	3,200.00	49.28		3,294.00
521431 OCIO - SOFTWARE RENEWAL	2,000.00			0.00		2,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	624.99	2,837.49	31.53		6,162.51
522100 DUES & SUBSCRIPTION EXP	1,000.00			0.00		1,000.00
522200 CONFERENCE REGISTRATION	4,458.00		1,458.00	32.71		3,000.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	545.25	55.00	551.25	101.10		6.00-
527200 REP & MAINT-MOTOR VEHICL			620.00	0.00		620.00-
531100 OFFICE SUPPLIES EXPENSE	2,533.99	29.29	136.58	5.39		2,397.41
531200 IT SUPPLIES	500.00	24.73	179.65	35.93		320.35
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534600 ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00

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Subprogram 020 COMPLIANCE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
534900 MISCELLANEOUS SUP EXP	2,000.00	876.68	1,400.76	70.04		599.24
545001 FINGERPRINT SERVICES		55.00	55.00	0.00		55.00-
547100 EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
556100 INSURANCE EXPENSE	1,000.00		544.46	54.45		455.54
559100 OTHER OPERATING EXP	500.00			0.00		500.00
<b>Major Account 520000 Total</b>	<b>46,456.24</b>	<b>6,477.69</b>	<b>22,162.21</b>	<b>47.71</b>	<b>0.00</b>	<b>24,294.03</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	12,710.30	1,926.79	11,737.29	92.34		973.01
571800 MEALS - TRAVEL STATUS	5,000.00	73.50	3,272.33	65.45		1,727.67
572100 COMMERCIAL TRANSPORTATIO	5,833.36		875.87	15.01		4,957.49
573100 STATE-OWNED TRANSPORT	12,825.37	114.51	7,215.41	56.26		5,609.96
574500 PERSONAL VEHICLE MILEAGE	3,000.00		1,467.20	48.91		1,532.80
575100 MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
<b>Major Account 570000 Total</b>	<b>40,369.03</b>	<b>2,114.80</b>	<b>24,723.10</b>	<b>61.24</b>	<b>0.00</b>	<b>15,645.93</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,412,416.60</b>	<b>92,905.68</b>	<b>578,404.14</b>	<b>40.95</b>	<b>0.00</b>	<b>834,012.46</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,412,416.60	92,905.68	578,404.14	40.95		834,012.46
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,412,416.60</b>	<b>92,905.68</b>	<b>578,404.14</b>	<b>40.95</b>	<b>0.00</b>	<b>834,012.46</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 030 ENFORCEMENT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	794,665.72	28,846.13	227,882.06	28.68		566,783.66
511800 COMPENSATORY TIME PAID		646.21	2,547.63	0.00		2,547.63-
511900 SUPPLEMENTAL	6.89	71.13		0.00		6.89
512100 VACATION LEAVE EXPENSE	2,959.54	1,867.29	16,559.64	559.53		13,600.10-
512200 SICK LEAVE EXPENSE	184.93	129.33	9,699.84	5245.14		9,514.91-
512300 HOLIDAY LEAVE EXPENSE	1,776.35	7,710.68	20,860.28	1174.33		19,083.93-
512500 FUNERAL LEAVE EXPENSE			2,021.47	0.00		2,021.47-
<b>Personal Services Subtotal</b>	<b>799,593.43</b>	<b>39,270.77</b>	<b>279,570.92</b>	<b>34.96</b>	<b>0.00</b>	<b>520,022.51</b>
515100 RETIREMENT PLANS EXPENSE	59,971.95	2,935.21	20,933.72	34.91		39,038.23
515200 FICA EXPENSE	61,093.16	2,753.48	19,751.18	32.33		41,341.98
515400 LIFE & ACCIDENT INS EXP		4.29		0.00		
515500 HEALTH INSURANCE EXPENSE	290,280.00	12,310.30	81,463.03	28.06		208,816.97
516300 EMPLOYEE ASSISTANCE PRO	76.00		75.60	99.47		.40
516500 WORKERS COMP PREMIUMS	2,310.00		2,303.28	99.71		6.72
<b>Major Account 510000 Total</b>	<b>1,213,324.54</b>	<b>57,274.05</b>	<b>404,097.73</b>	<b>33.30</b>	<b>0.00</b>	<b>809,226.81</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	12,638.00	2,260.00	7,026.00	55.59		5,612.00
521410 OCIO - EQUIP LEASING	6,766.00	462.00	1,652.00	24.42		5,114.00
521411 OCIO - PUBLIC SAFETY COMM	6,950.00	1,056.00	3,618.00	52.06		3,332.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	8,000.00	325.88	1,613.69	20.17		6,386.31
522100 DUES & SUBSCRIPTION EXP	1,000.00	310.00	340.00	34.00		660.00
522200 CONFERENCE REGISTRATION	3,000.00		600.00	20.00		2,400.00
522201 TRAINING REGISTRATION	1,000.00		102.00	10.20		898.00
522600 JOB APPLICANT EXPENSE	200.00		25.00	12.50		175.00
531100 OFFICE SUPPLIES EXPENSE	500.00		25.10	5.02		474.90
531200 IT SUPPLIES	500.00			0.00		500.00
532100 NON-CAPITALIZED EQUIP PU			158.47	0.00		158.47-
532290 RADIO EQUIP	20,000.00			0.00		20,000.00

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<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
534600 ED & RECREATIONAL SUP EX	100.00			0.00		100.00
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
534901 FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900 OTHER CONTRACTUAL SERVICES	1,000.00			0.00		1,000.00
555510 SAAS SUBSCRIPTION FEES	15,000.00	1,045.00	7,321.00	48.81		7,679.00
556100 INSURANCE EXPENSE	1,500.00		516.59	34.44		983.41
559100 OTHER OPERATING EXP	1,000.00			0.00		1,000.00
<b>Major Account 520000 Total</b>	<b>83,154.00</b>	<b>5,458.88</b>	<b>22,997.85</b>	<b>27.66</b>	<b>0.00</b>	<b>60,156.15</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	10,000.00	725.37	5,273.84	52.74		4,726.16
571800 MEALS - TRAVEL STATUS	5,000.00		2,206.40	44.13		2,793.60
572100 COMMERCIAL TRANSPORTATIO	6,133.83			0.00		6,133.83
573100 STATE-OWNED TRANSPORT	22,000.00	847.92	7,093.70	32.24		14,906.30
574500 PERSONAL VEHICLE MILEAGE	4,500.00	205.90	707.10	15.71		3,792.90
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
<b>Major Account 570000 Total</b>	<b>48,133.83</b>	<b>1,779.19</b>	<b>15,281.04</b>	<b>31.75</b>	<b>0.00</b>	<b>32,852.79</b>
<b>580000 CAPITAL OUTLAY</b>						
582700 LAW ENFORCEMENT & SECURITY EQ	3,000.00			0.00		3,000.00
<b>Major Account 580000 Total</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,347,612.37</b>	<b>64,512.12</b>	<b>442,376.62</b>	<b>32.83</b>	<b>0.00</b>	<b>905,235.75</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,347,612.37	64,512.12	442,376.62	32.83		905,235.75
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,347,612.37</b>	<b>64,512.12</b>	<b>442,376.62</b>	<b>32.83</b>	<b>0.00</b>	<b>905,235.75</b>

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Subprogram 040 IT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	153,403.52	4,576.35	38,956.01	25.39		114,447.51
512100 VACATION LEAVE EXPENSE	1,272.30	305.09	3,560.46	279.84		2,288.16-
512200 SICK LEAVE EXPENSE			610.18	0.00		610.18-
512300 HOLIDAY LEAVE EXPENSE	280.74	1,220.36	3,263.06	1162.31		2,982.32-
<b>Personal Services Subtotal</b>	<b>154,956.56</b>	<b>6,101.80</b>	<b>46,389.71</b>	<b>29.94</b>	<b>0.00</b>	<b>108,566.85</b>
515100 RETIREMENT PLANS EXPENSE	11,565.16	456.90	3,473.65	30.04		8,091.51
515200 FICA EXPENSE	11,787.22	453.19	3,453.58	29.30		8,333.64
515500 HEALTH INSURANCE EXPENSE	6,000.00	495.44	3,468.08	57.80		2,531.92
516300 EMPLOYEE ASSISTANCE PRO	15.00		12.60	84.00		2.40
516500 WORKERS COMP PREMIUMS	390.00		383.88	98.43		6.12
<b>Major Account 510000 Total</b>	<b>184,713.94</b>	<b>7,507.33</b>	<b>57,181.50</b>	<b>30.96</b>	<b>0.00</b>	<b>127,532.44</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	6,598.10	1,105.80	3,899.79	59.10		2,698.31
521402 OCIO - NETWORK	50,000.00	411.56	2,880.92	5.76		47,119.08
521410 OCIO - EQUIP LEASING	3,147.00	198.00	741.00	23.55		2,406.00
521415 OCIO - HARDWARE NON CAP	15,000.00		1,485.40	9.90		13,514.60
521431 OCIO - SOFTWARE RENEWAL	75,066.00	152.00	1,234.44	1.64		73,831.56
521441 OCIO - COMMUNICATIONS	6,000.00	261.97	1,535.71	25.60		4,464.29
522100 DUES & SUBSCRIPTION EXP	500.00			0.00		500.00
522200 CONFERENCE REGISTRATION	500.00			0.00		500.00
522201 TRAINING REGISTRATION	100.00		17.00	17.00		83.00
531100 OFFICE SUPPLIES EXPENSE	500.00			0.00		500.00
531200 IT SUPPLIES	1,000.00		257.88	25.79		742.12
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
547100 EDUCATIONAL SERVICES	500.00			0.00		500.00
555310 COTS LICENSE FEES	8,000.00			0.00		8,000.00
555510 SAAS SUBSCRIPTION FEES	100,000.00			0.00		100,000.00
556100 INSURANCE EXPENSE	500.00		4.71	.94		495.29
559100 OTHER OPERATING EXP	2,000.00			0.00		2,000.00

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Subprogram 040 IT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>Major Account 520000 Total</b>	269,911.10	2,129.33	12,056.85	4.47	0.00	257,854.25
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	1,000.00		125.66	12.57		874.34
571800 MEALS - TRAVEL STATUS	1,000.00			0.00		1,000.00
572100 COMMERCIAL TRANSPORTATIO	2,000.00			0.00		2,000.00
573100 STATE-OWNED TRANSPORT	2,172.27	64.68	581.34	26.76		1,590.93
574500 PERSONAL VEHICLE MILEAGE	1,000.00			0.00		1,000.00
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
<b>Major Account 570000 Total</b>	7,672.27	64.68	707.00	9.22	0.00	6,965.27
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>462,297.31</u>	<u>9,701.34</u>	<u>69,945.35</u>	<u>15.13</u>	<u>0.00</u>	<u>392,351.96</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>462,297.31</u>	<u>9,701.34</u>	<u>69,945.35</u>	<u>15.13</u>		<u>392,351.96</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>462,297.31</u>	<u>9,701.34</u>	<u>69,945.35</u>	<u>15.13</u>	<u>0.00</u>	<u>392,351.96</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 050 LICENSING

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	245,268.99	6,963.00	54,609.69	22.27		190,659.30
511300 OVERTIME PAYMENTS	18.12		181.17	999.83		163.05-
511800 COMPENSATORY TIME PAID			303.89	0.00		303.89-
512100 VACATION LEAVE EXPENSE	65.11	276.00	4,377.48	6723.21		4,312.37-
512200 SICK LEAVE EXPENSE	172.18	25.00	3,034.43	1762.36		2,862.25-
512300 HOLIDAY LEAVE EXPENSE	478.75	1,696.00	4,762.40	994.76		4,283.65-
<b>Personal Services Subtotal</b>	<b>246,003.15</b>	<b>8,960.00</b>	<b>67,269.06</b>	<b>27.34</b>	<b>0.00</b>	<b>178,734.09</b>
515100 RETIREMENT PLANS EXPENSE	18,514.73	670.92	5,037.12	27.21		13,477.61
515200 FICA EXPENSE	18,773.32	603.98	4,544.61	24.21		14,228.71
515500 HEALTH INSURANCE EXPENSE	101,000.00	2,273.60	17,829.21	17.65		83,170.79
516300 EMPLOYEE ASSISTANCE PRO	38.00		37.80	99.47		.20
516500 WORKERS COMP PREMIUMS	1,152.00		1,151.64	99.97		.36
<b>Major Account 510000 Total</b>	<b>385,481.20</b>	<b>12,508.50</b>	<b>95,869.44</b>	<b>24.87</b>	<b>0.00</b>	<b>289,611.76</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	6,415.00	1,451.00	4,341.02	67.67		2,073.98
521410 OCIO - EQUIP LEASING	4,798.00	306.00	1,150.00	23.97		3,648.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	5,500.00	279.55	1,341.94	24.40		4,158.06
522100 DUES & SUBSCRIPTION EXP	530.00		30.00	5.66		500.00
522201 TRAINING REGISTRATION	100.00		51.00	51.00		49.00
522600 JOB APPLICANT EXPENSE	525.00	39.90	317.15	60.41		207.85
527100 REP & MAINT-OFFICE EQUIP	12,000.00			0.00		12,000.00
531100 OFFICE SUPPLIES EXPENSE	2,047.98	164.32	2,638.17	128.82		590.19-
531200 IT SUPPLIES	202.99			0.00		202.99
532100 NON-CAPITALIZED EQUIP PU	2,000.00		3,954.23	197.71		1,954.23-
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
542100 SOS TEMP SERV - PERSONNEL		1,195.71	1,195.71	0.00		1,195.71-
545001 FINGERPRINT SERVICES	118,099.75	6,435.00	55,674.75	47.14		62,425.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00

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Subprogram 050 LICENSING

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
554900 OTHER CONTRACTUAL SERVICES	5,025.00	402.10	3,501.10	69.67		1,523.90
556100 INSURANCE EXPENSE	100.00		502.46	502.46		402.46-
556300 SURETY & NOTARY BONDS	500.00			0.00		500.00
<b>Major Account 520000 Total</b>	<b>160,843.72</b>	<b>10,273.58</b>	<b>74,697.53</b>	<b>46.44</b>	<b>0.00</b>	<b>86,146.19</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	7,000.00		1,210.05	17.29		5,789.95
571600 MEALS - TAXABLE	2,000.00			0.00		2,000.00
571800 MEALS - TRAVEL STATUS		53.03	654.86	0.00		654.86-
573100 STATE-OWNED TRANSPORT	10,600.05	710.97	6,167.56	58.18		4,432.49
574500 PERSONAL VEHICLE MILEAGE	500.00	393.40	1,790.60	358.12		1,290.60-
575100 MISC TRAVEL EXPENSE	200.00			0.00		200.00
<b>Major Account 570000 Total</b>	<b>20,300.05</b>	<b>1,157.40</b>	<b>9,823.07</b>	<b>48.39</b>	<b>0.00</b>	<b>10,476.98</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>566,624.97</b>	<b>23,939.48</b>	<b>180,390.04</b>	<b>31.84</b>	<b>0.00</b>	<b>386,234.93</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	566,624.97	23,939.48	180,390.04	31.84		386,234.93
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>566,624.97</b>	<b>23,939.48</b>	<b>180,390.04</b>	<b>31.84</b>	<b>0.00</b>	<b>386,234.93</b>

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Agency 036 RACING & GAMING COMMISSION  
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Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511600 PER DIEM PAYMENTS	89,544.00	6,297.18	48,162.53	53.79		41,381.47
<b>Personal Services Subtotal</b>	89,544.00	6,297.18	48,162.53	53.79	0.00	41,381.47
515200 FICA EXPENSE	6,850.00	481.74	3,684.45	53.79		3,165.55
<b>Major Account 510000 Total</b>	96,394.00	6,778.92	51,846.98	53.79	0.00	44,547.02
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES		1,610.00	4,487.00	0.00		4,487.00-
521441 OCIO - COMMUNICATIONS	5,000.00		707.59	14.15		4,292.41
521500 PUBLICATION & PRINT EXP	500.00			0.00		500.00
522600 JOB APPLICANT EXPENSE		272.50	272.50	0.00		272.50-
534900 MISCELLANEOUS SUP EXP	39.98		39.98	100.00		
559100 OTHER OPERATING EXP	403,504.00			0.00		403,504.00
<b>Major Account 520000 Total</b>	409,043.98	1,882.50	5,507.07	1.35	0.00	403,536.91
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	2,000.00	128.17	677.33	33.87		1,322.67
571800 MEALS - TRAVEL STATUS	600.00		126.00	21.00		474.00
572100 COMMERCIAL TRANSPORTATIO	2,500.00			0.00		2,500.00
574500 PERSONAL VEHICLE MILEAGE	10,000.00	536.50	2,782.10	27.82		7,217.90
575100 MISC TRAVEL EXPENSE	500.00		56.94	11.39		443.06
<b>Major Account 570000 Total</b>	15,600.00	664.67	3,642.37	23.35	0.00	11,957.63
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>521,037.98</b>	<b>9,326.09</b>	<b>60,996.42</b>	<b>11.71</b>	<b>0.00</b>	<b>460,041.56</b>

SUMMARY BY FUND TYPE-EXPENDITURES

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Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
2 CASH FUNDS	521,037.98	9,326.09	60,996.42	11.71		460,041.56
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>521,037.98</b>	<b>9,326.09</b>	<b>60,996.42</b>	<b>11.71</b>	<b>0.00</b>	<b>460,041.56</b>

STATE OF NEBRASKA  
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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 100

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>520000 OPERATING EXPENSES</b>						
559100 OTHER OPERATING EXP	1,600.00			0.00		1,600.00
<b>Major Account 520000 Total</b>	1,600.00	0.00	0.00	0.00	0.00	1,600.00
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>1,600.00</u>			<u>0.00</u>		<u>1,600.00</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		76.00-	264.17-	0.00		264.17
485100 FINES FORFEITS & PENALTI			23,999.56-	0.00		23,999.56
<b>Major Account 480000 Total</b>	0.00	76.00-	24,263.73-	0.00	0.00	24,263.73
<b>BUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>76.00-</u>	<u>24,263.73-</u>	<u>0.00</u>	<u>0.00</u>	<u>24,263.73</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS		<u>76.00-</u>	<u>24,263.73-</u>	<u>0.00</u>		<u>24,263.73</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>76.00-</u>	<u>24,263.73-</u>	<u>0.00</u>	<u>0.00</u>	<u>24,263.73</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 087 CASINO TAX REVENUE  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>590000 GOVERNMENT AID</b>						
599100 OTHER GOVERNMENT AID	20,000,000.00	1,306,673.85	8,118,900.41	40.59		11,881,099.59
<b>Major Account 590000 Total</b>	<b>20,000,000.00</b>	<b>1,306,673.85</b>	<b>8,118,900.41</b>	<b>40.59</b>	<b>0.00</b>	<b>11,881,099.59</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>20,000,000.00</b>	<b>1,306,673.85</b>	<b>8,118,900.41</b>	<b>40.59</b>	<b>0.00</b>	<b>11,881,099.59</b>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	20,000,000.00	1,306,673.85	8,118,900.41	40.59		11,881,099.59
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>20,000,000.00</b>	<b>1,306,673.85</b>	<b>8,118,900.41</b>	<b>40.59</b>	<b>0.00</b>	<b>11,881,099.59</b>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>450000 REVENUE - TAXES</b>						
454320 Gaming Tax 25%	20,000,000.00	1,306,673.85-	8,118,900.41-	40.59-		28,118,900.41
<b>Major Account 450000 Total</b>	<b>20,000,000.00</b>	<b>1,306,673.85-</b>	<b>8,118,900.41-</b>	<b>40.59-</b>	<b>0.00</b>	<b>28,118,900.41</b>
<b>BUDGETED REVENUE TOTAL</b>	<b>20,000,000.00</b>	<b>1,306,673.85-</b>	<b>8,118,900.41-</b>	<b>40.59-</b>	<b>0.00</b>	<b>28,118,900.41</b>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	20,000,000.00	1,306,673.85-	8,118,900.41-	40.59-		28,118,900.41
<b>BUDGETED REVENUE TOTAL</b>	<b>20,000,000.00</b>	<b>1,306,673.85-</b>	<b>8,118,900.41-</b>	<b>40.59-</b>	<b>0.00</b>	<b>28,118,900.41</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 088 HORSERACING AID  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>590000 GOVERNMENT AID</b>						
599100 OTHER GOVERNMENT AID	120,000.00	3,206.15	29,875.78	24.90		90,124.22
<b>Major Account 590000 Total</b>	120,000.00	3,206.15	29,875.78	24.90	0.00	90,124.22
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>120,000.00</u>	<u>3,206.15</u>	<u>29,875.78</u>	<u>24.90</u>	<u>0.00</u>	<u>90,124.22</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>120,000.00</u>	<u>3,206.15</u>	<u>29,875.78</u>	<u>24.90</u>		<u>90,124.22</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>120,000.00</u>	<u>3,206.15</u>	<u>29,875.78</u>	<u>24.90</u>	<u>0.00</u>	<u>90,124.22</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>450000 REVENUE - TAXES</b>						
454300 PARI-MUTUEL WAGERING TAX	75,000.00-	3,206.15-	29,874.82-	39.83		45,125.18-
<b>Major Account 450000 Total</b>	75,000.00-	3,206.15-	29,874.82-	39.83	0.00	45,125.18-
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		30.12-	207.10-	0.00		207.10
<b>Major Account 480000 Total</b>	0.00	30.12-	207.10-	0.00	0.00	207.10
<b>BUDGETED REVENUE TOTAL</b>	<u>75,000.00-</u>	<u>3,236.27-</u>	<u>30,081.92-</u>	<u>40.11</u>	<u>0.00</u>	<u>44,918.08-</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	<u>75,000.00-</u>	<u>3,236.27-</u>	<u>30,081.92-</u>	<u>40.11</u>		<u>44,918.08-</u>

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- Indicates Credit

Percent of Time Elapsed = 58.90

Agency 036 RACING & GAMING COMMISSION  
Program 088 HORSERACING AID  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>75,000.00-</u>	<u>3,236.27-</u>	<u>30,081.92-</u>	<u>40.11</u>	<u>0.00</u>	<u>44,918.08-</u>

	FY25/26 Budget	Actual 2/28/2026	Time Elapse 66.58%
<b>Racing Fund 23650 (074/23610)</b>			
PSL	149,234.07	34,844.70	23.35%
Benefits	24,630.33	10,686.17	43.39%
Operation	306,078.54	117,867.03	38.51%
Travel	93,402.45	36,417.64	38.99%
Capital Outlay	-	3,998.00	0.00%
<b>Total Expenses</b>	<b>573,345.39</b>	<b>203,813.54</b>	<b>35.55%</b>
Pari Mutuel tax-454300	600,000.00	430,324.26	71.72%
License Fees - 474100	45,000.00	79,791.02	177.31%
Racing days fee - 474101	6,700.00	27,000.00	402.99%
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	88.00%
Investment Income-481100	-	4,899.13	0.00%
<b>Total Revenue</b>	<b>652,200.00</b>	<b>542,454.41</b>	<b>83.17%</b>

	FY25/26 Budget	Actual 1/31/2026	Time Elapse 66.58%
<b>Administration</b>			
PSL	734,754.21	384,884.10	52.38%
Benefits	283,138.85	132,928.81	46.95%
Operation	746,378.02	468,107.91	62.72%
Travel	35,044.83	11,092.50	31.65%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>1,799,315.91</b>	<b>997,013.32</b>	<b>55.41%</b>
Business Fees- 474100	700,000.00	520,550.50	74.36%
Annual fee - 474101	5,000,000.00	4,150,000.00	83.00%
Misc Reimburse - 474102	-	500.00	
Investment Income	-	-	
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	
<b>Total Revenue</b>	<b>5,701,000.00</b>	<b>4,673,284.51</b>	<b>81.97%</b>
<b>Compliance</b>			
PSL	911,026.03	472,100.82	51.82%
Benefits	414,565.30	141,850.97	34.22%
Operation	46,456.24	24,635.80	53.03%
Travel	40,369.03	26,944.80	66.75%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>1,412,416.60</b>	<b>665,532.39</b>	<b>47.12%</b>
<b>Enforcement</b>			
PSL	799,593.43	317,813.00	39.75%
Benefits	413,731.11	142,380.85	34.41%
Operation	83,154.00	25,931.85	31.19%
Travel	48,133.83	15,814.32	32.85%
Capital Outlay	3,000.00	-	0.00%
<b>Total Expenses</b>	<b>1,347,612.37</b>	<b>501,940.02</b>	<b>37.25%</b>
<b>IT</b>			
PSL	154,956.56	52,491.50	33.87%
Benefits	29,757.38	12,197.30	40.99%
Operation	269,911.10	13,747.29	5.09%
Travel	7,672.27	758.54	9.89%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>462,297.31</b>	<b>79,194.63</b>	<b>17.13%</b>
<b>Licensing</b>			
PSL	246,003.15	77,509.06	31.51%
Benefits	139,478.05	32,342.64	23.19%
Operation	160,843.72	75,746.68	47.09%
Travel	20,300.05	10,406.79	51.26%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>566,624.97</b>	<b>196,005.17</b>	<b>34.59%</b>
<b>Commissioners</b>			
PSL	89,544.00	55,509.24	
Benefits	6,850.00	4,246.48	
Operation	5,539.98	6,247.07	
Travel	15,600.00	3,642.37	
<b>Total Expenses</b>	<b>117,533.98</b>	<b>69,645.16</b>	
<b>Extra Appropriation</b>			
PSL	-	-	
Benefits	-	-	
Operation	403,504.00	-	
Travel	-	-	
<b>Total Expenses</b>	<b>403,504.00</b>	<b>-</b>	

	FY25/26 Budget	Actual 1/31/2026	66.58%
<b>Grand Total Prg 081</b>	<b>Fund 23650</b>		
PSL	2,935,877.38	1,360,307.72	46.33%
Benefits	1,287,520.69	465,947.05	36.19%
Operation	1,715,787.06	614,416.60	35.81%
Travel	167,120.01	68,659.32	41.08%
Capital Outlay	3,000.00	-	0.00%
<b>Total Expenses</b>	<b>6,109,305.14</b>	<b>2,509,330.69</b>	<b>41.07%</b>
Business Fees	700,000.00	520,550.50	74.36%
Annual Fee	5,000,000.00	4,150,000.00	83.00%
Misc Reimburse	-	500.00	
Investment Income	-	-	0.00%
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	
<b>Total Revenue</b>	<b>5,701,000.00</b>	<b>4,673,284.51</b>	<b>81.97%</b>

**Fund Summary**

**23650**

General Cash	7,532,240.81
Liabilities	19,112.68
<b>Fund Balance</b>	<b>7,513,128.13</b>

On 12/31/25 a transfer of 2 million was done to the General Fund.

Self Exclusion fund			
<b>Fund Summary</b>			
<b>23651</b>			
General Cash		50,606.57	
Liabilities		-	
<b>Fund Balance</b>		<b>50,606.57</b>	
<b>Operations</b>			
Other Operating Exp	1,600.00	-	
<b>Revenue</b>			
Fines, Forfeits		45,481.83	
Investment Income		334.54	
<b>Total Revenue</b>		<b>45,816.37</b>	

**Information from Workday**

Division	# of FTE	Vacancies	Filled
Admin	10.00	2.00	8.00
Compliance	14.00	1.00	13.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	4.00	-	4.00
<b>Total</b>	<b>37.00</b>	<b>4.00</b>	<b>33.00</b>
Commissioner	7.00	-	7.00

FY25/26 Budget	Actual 1/31/2026	Time Elapse 66.58%
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<b>Track Dist Fund 23620 (088)</b>			
Govt Aid	120,000.00	33,553.97	27.96%
<b>Total Expenses</b>	<b>120,000.00</b>	<b>33,553.97</b>	<b>27.96%</b>
Pari Mutuel tax-454300	75,000.00	33,553.01	
Investment Income-481100		236.14	
<b>Total Revenue</b>	<b>75,000.00</b>	<b>33,789.15</b>	<b>45.05%</b>

<b>Fund Summary</b>		<b>23620</b>
General Cash		10,724.41
Liabilities		-
<b>Cash balance</b>		<b>10,724.41</b>

<b>Casino Tax Fund 23655 (087)</b>			
Govt Aid	20,000,000.00	9,415,807.29	47.08%
<b>Total Expenses</b>	<b>20,000,000.00</b>	<b>9,415,807.29</b>	<b>47.08%</b>
Gaming Tax 25% - 454320	20,000,000.00	9,415,807.29	
<b>Total Revenue</b>	<b>20,000,000.00</b>	<b>9,415,807.29</b>	<b>47.08%</b>

**REVIEWED**  
**By Rita Pracht at 3:59 pm, Mar 17, 2026**

Agency 036 RACING & GAMING COMMISSION  
Program 000 TRUST & DISTRIBUTIVE  
Subprogram 000 NEW DESCRIPTION NEEDED

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>UNBUDGETED FUND TYPES - REVENUES</b>						
<b>480000 REVENUE - MISCELLANEOUS</b>						
485100 FINES FORFEITS & PENALTI		1,000.00-	66,000.00-	0.00		66,000.00
<b>Major Account 480000 Total</b>	0.00	1,000.00-	66,000.00-	0.00	0.00	66,000.00
<b>UNBUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>1,000.00-</u>	<u>66,000.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>66,000.00</u>
<b>SUMMARY BY FUND TYPE - REVENUE</b>						
6 TRUST FUNDS		1,000.00-	66,000.00-	0.00		66,000.00
<b>UNBUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>1,000.00-</u>	<u>66,000.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>66,000.00</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 074 TB RACING ASSISTANCE FUND  
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	147,604.20	3,100.00	29,127.06	19.73		118,477.14
511300 OVERTIME PAYMENTS	7.76		77.64	1000.52		69.88-
511800 COMPENSATORY TIME PAID	1,175.00		2,950.00	251.06		1,775.00-
511900 SUPPLEMENTAL	7.11			0.00		7.11
512100 VACATION LEAVE EXPENSE			1,700.00	0.00		1,700.00-
512300 HOLIDAY LEAVE EXPENSE	440.00	190.00	990.00	225.00		550.00-
<b>Personal Services Subtotal</b>	<b>149,234.07</b>	<b>3,290.00</b>	<b>34,844.70</b>	<b>23.35</b>	<b>0.00</b>	<b>114,389.37</b>
515100 RETIREMENT PLANS EXPENSE	8,233.08	246.36	4,636.55	56.32		3,596.53
515200 FICA EXPENSE	11,397.25	251.69	2,595.50	22.77		8,801.75
515500 HEALTH INSURANCE EXPENSE	5,000.00		3,447.82	68.96		1,552.18
516300 EMPLOYEE ASSISTANCE PRO			6.30	0.00		6.30-
<b>Major Account 510000 Total</b>	<b>173,864.40</b>	<b>3,788.05</b>	<b>45,530.87</b>	<b>26.19</b>	<b>0.00</b>	<b>128,333.53</b>
<b>520000 OPERATING EXPENSES</b>						
521100 POSTAGE EXPENSE	50.00			0.00		50.00
521441 OCIO - COMMUNICATIONS	1,500.00		478.77	31.92		1,021.23
521500 PUBLICATION & PRINT EXP	200.00			0.00		200.00
522100 DUES & SUBSCRIPTION EXP	1,500.00	9,900.00	9,900.00	660.00		8,400.00-
522110 Sponsorships	1,000.00			0.00		1,000.00
522200 CONFERENCE REGISTRATION	3,000.00		1,650.00	55.00		1,350.00
522600 JOB APPLICANT EXPENSE	250.00			0.00		250.00
524600 RENT EXPENSE-BUILDINGS	34,000.00	2,748.00	21,984.00	64.66		12,016.00
531100 OFFICE SUPPLIES EXPENSE	200.00			0.00		200.00
531200 IT SUPPLIES	200.00			0.00		200.00
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534900 MISCELLANEOUS SUP EXP	1,034.54		34.54	3.34		1,000.00
535100 MEDICAL SUPPLIES			327.99	0.00		327.99-
541100 ACCTG & AUDITING SERVICES	472.00		463.32	98.16		8.68
541200 PURCHASING ASSESSMENT	10.00		35.64	356.40		25.64-
542100 SOS TEMP SERV - PERSONNEL		2,733.00	4,099.50	0.00		4,099.50-

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Agency 036 RACING & GAMING COMMISSION  
Program 074 TB RACING ASSISTANCE FUND  
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
545000 LABORATORY SERVICES	77,332.00		23,515.00	30.41		53,817.00
545001 FINGERPRINTS	18,905.00		6,452.25	34.13		12,452.75
546800 VETERINARY SERVICES	130,325.00		27,875.00	21.39		102,450.00
547100 EDUCATIONAL SERVICES	200.00			0.00		200.00
555510 SAAS SUBSCRIPTION FEES	35,000.00	3,651.02	21,051.02	60.15		13,948.98
556100 INSURANCE EXPENSE	100.00			0.00		100.00
559100 OTHER OPERATING EXP	300.00			0.00		300.00
<b>Major Account 520000 Total</b>	<b>306,078.54</b>	<b>19,032.02</b>	<b>117,867.03</b>	<b>38.51</b>	<b>0.00</b>	<b>188,211.51</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	35,246.25	4,713.40	23,706.00	67.26		11,540.25
571800 MEALS - TRAVEL STATUS	14,012.30		3,248.80	23.19		10,763.50
572100 COMMERCIAL TRANSPORTATIO	4,000.00		1,631.08	40.78		2,368.92
573100 STATE-OWNED TRANSPORT		515.44	1,147.63	0.00		1,147.63-
574500 PERSONAL VEHICLE MILEAGE	10,042.00		893.10	8.89		9,148.90
574600 CONTRACTUAL SERV - TRAVEL EXP	29,101.90		5,474.00	18.81		23,627.90
575100 MISC TRAVEL EXPENSE	1,000.00		317.03	31.70		682.97
<b>Major Account 570000 Total</b>	<b>93,402.45</b>	<b>5,228.84</b>	<b>36,417.64</b>	<b>38.99</b>	<b>0.00</b>	<b>56,984.81</b>
<b>580000 CAPITAL OUTLAY</b>						
586900 OTHER FIXED ASSETS			3,998.00	0.00		3,998.00-
<b>Major Account 580000 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>3,998.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,998.00-</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>573,345.39</b>	<b>28,048.91</b>	<b>203,813.54</b>	<b>35.55</b>	<b>0.00</b>	<b>369,531.85</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	573,345.39	28,048.91	203,813.54	35.55		369,531.85
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>573,345.39</b>	<b>28,048.91</b>	<b>203,813.54</b>	<b>35.55</b>	<b>0.00</b>	<b>369,531.85</b>

BUDGETED FUND TYPES - REVENUES

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Agency 036 RACING & GAMING COMMISSION  
Program 074 TB RACING ASSISTANCE FUND  
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>450000 REVENUE - TAXES</b>						
454300 PARI-MUTUEL WAGERING TAX	600,000.00-	43,907.10-	430,324.26-	71.72		169,675.74-
<b>Major Account 450000 Total</b>	600,000.00-	43,907.10-	430,324.26-	71.72	0.00	169,675.74-
<b>470000 REVENUE - SALES AND CHARGES</b>						
474100 GENERAL BUSINESS FEES	45,000.00-	58,605.02-	79,791.02-	177.31		34,791.02
474101 Annual race day FEES	6,700.00-		27,000.00-	402.99		20,300.00
474103 Reimburse lab exp	500.00-		440.00-	88.00		60.00-
<b>Major Account 470000 Total</b>	52,200.00-	58,605.02-	107,231.02-	205.42	0.00	55,031.02
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		.41-	4,899.13-	0.00		4,899.13
<b>Major Account 480000 Total</b>	0.00	.41-	4,899.13-	0.00	0.00	4,899.13
<b>490000 REVENUE - OTHER FINANCIAL SOURCES/U</b>						
493100 OPERATING TRANSFERS IN		75.83-	657,290.03-	0.00		657,290.03
493200 OPERATING TRANSFERS OUT		75.83	2,657,290.03	0.00		2,657,290.03-
<b>Major Account 490000 Total</b>	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00-
<b>BUDGETED REVENUE TOTAL</b>	<u>652,200.00-</u>	<u>102,512.53-</u>	<u>1,457,545.59</u>	<u>223.48-</u>	<u>0.00</u>	<u>2,109,745.59-</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	<u>652,200.00-</u>	<u>102,512.53-</u>	<u>1,457,545.59</u>	<u>223.48-</u>		<u>2,109,745.59-</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>652,200.00-</u>	<u>102,512.53-</u>	<u>1,457,545.59</u>	<u>223.48-</u>	<u>0.00</u>	<u>2,109,745.59-</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 010 ADMINISTRATION

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	730,759.85	45,736.41	314,126.20	42.99		416,633.65
511800 COMPENSATORY TIME PAID	7.21		290.04	4022.75		282.83-
512100 VACATION LEAVE EXPENSE	1,097.60	1,231.62	32,157.39	2929.79		31,059.79-
512200 SICK LEAVE EXPENSE	375.96	1,492.99	9,733.57	2588.99		9,357.61-
512300 HOLIDAY LEAVE EXPENSE	2,301.35	2,644.49	28,080.60	1220.18		25,779.25-
512400 MILITARY LEAVE EXPENSE	212.24		212.24	100.00		
512500 FUNERAL LEAVE EXPENSE			284.06	0.00		284.06-
<b>Personal Services Subtotal</b>	<b>734,754.21</b>	<b>51,105.51</b>	<b>384,884.10</b>	<b>52.38</b>	<b>0.00</b>	<b>349,870.11</b>
515100 RETIREMENT PLANS EXPENSE	55,061.96	3,745.48	28,141.39	51.11		26,920.57
515200 FICA EXPENSE	56,097.89	3,679.65	27,756.40	49.48		28,341.49
515500 HEALTH INSURANCE EXPENSE	169,200.00	10,457.88	74,255.72	43.89		94,944.28
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
<b>Major Account 510000 Total</b>	<b>1,017,893.06</b>	<b>68,988.52</b>	<b>517,812.91</b>	<b>50.87</b>	<b>0.00</b>	<b>500,080.15</b>
<b>520000 OPERATING EXPENSES</b>						
521100 POSTAGE EXPENSE	407.97	27.13	69.49	17.03		338.48
521400 CIO CHARGES	15,001.54	1,526.50	10,829.06	72.19		4,172.48
521410 OCIO - EQUIP LEASING	5,244.00	279.00	2,260.00	43.10		2,984.00
521431 OCIO - SOFTWARE RENEWAL	1,000.00			0.00		1,000.00
521441 OCIO - COMMUNICATIONS	9,000.00		4,571.25	50.79		4,428.75
521500 PUBLICATION & PRINT EXP	9,534.62	1,855.62	5,313.93	55.73		4,220.69
521900 AWARDS EXPENSE		7.25	7.25	0.00		7.25-
522100 DUES & SUBSCRIPTION EXP	26,500.00	4,595.44	12,945.44	48.85		13,554.56
522200 CONFERENCE REGISTRATION	5,000.00		200.00	4.00		4,800.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	200.00		169.00	84.50		31.00
524600 RENT EXPENSE-BUILDINGS	244,000.00	20,152.02	161,216.16	66.07		82,783.84
524700 RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
531100 OFFICE SUPPLIES EXPENSE	5,398.12	204.44	2,716.20	50.32		2,681.92

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 010 ADMINISTRATION

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
531200 IT SUPPLIES	1,032.16	50.97	105.81	10.25		926.35
532100 NON-CAPITALIZED EQUIP PU	23,759.60		21,982.43	92.52	6,222.57	4,445.40-
532200 PERSONAL COMPUTING EQUIPMENT			985.86	0.00		985.86-
534600 ED & RECREATIONAL SUP EX	1,713.06		1,713.06	100.00		
534900 MISCELLANEOUS SUP EXP	3,204.39	1,715.81	2,749.19	85.79		455.20
541100 ACCTG & AUDITING SERVICES	175,000.00		163,397.68	93.37		11,602.32
541200 PURCHASING ASSESSMENT	500.00		261.36	52.27		238.64
542100 SOS TEMP SERV - PERSONNEL	30,000.00	2,336.62	15,849.32	52.83		14,150.68
547100 EDUCATIONAL SERVICES	5,000.00			0.00		5,000.00
549200 JANITORIAL/SECURITY SRVS	3,038.38		2,166.66	71.31		871.72
554100 DATA SERVICES	500.00		55.92	11.18		444.08
554900 OTHER CONTRACTUAL SERVICES	171,254.18	3,350.12	45,269.49	26.43		125,984.69
555510 SAAS SUBSCRIPTION FEES		10,480.98	10,480.98	0.00		10,480.98-
556100 INSURANCE EXPENSE	3,000.00		522.87	17.43		2,477.13
556300 SURETY & NOTARY BONDS	90.00			0.00		90.00
559100 OTHER OPERATING EXP	5,000.00		2,150.50	43.01		2,849.50
<b>Major Account 520000 Total</b>	<b>746,378.02</b>	<b>46,581.90</b>	<b>468,107.91</b>	<b>62.72</b>	<b>6,222.57</b>	<b>272,047.54</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	16,355.15		5,545.00	33.90		10,810.15
571600 MEALS - TAXABLE	615.56		370.93	60.26		244.63
571800 MEALS - TRAVEL STATUS	2,500.00		1,241.80	49.67		1,258.20
572100 COMMERCIAL TRANSPORTATIO	8,659.04		725.08	8.37		7,933.96
573100 STATE-OWNED TRANSPORT	4,415.08	257.15	3,059.69	69.30		1,355.39
574500 PERSONAL VEHICLE MILEAGE	1,500.00			0.00		1,500.00
575100 MISC TRAVEL EXPENSE	1,000.00		150.00	15.00		850.00
<b>Major Account 570000 Total</b>	<b>35,044.83</b>	<b>257.15</b>	<b>11,092.50</b>	<b>31.65</b>	<b>0.00</b>	<b>23,952.33</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,799,315.91</b>	<b>115,827.57</b>	<b>997,013.32</b>	<b>55.41</b>	<b>6,222.57</b>	<b>796,080.02</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,799,315.91	115,827.57	997,013.32	55.41	6,222.57	796,080.02

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 010 ADMINISTRATION

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,799,315.91</u>	<u>115,827.57</u>	<u>997,013.32</u>	<u>55.41</u>	<u>6,222.57</u>	<u>796,080.02</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>470000 REVENUE - SALES AND CHARGES</b>						
474100 GENERAL BUSINESS FEES	700,000.00-	24,895.00-	520,550.50-	74.36		179,449.50-
474101 Annual Operator FEES	5,000,000.00-		4,150,000.00-	83.00		850,000.00-
474102 Misc Reimburse revenue		500.00-	500.00-	0.00		500.00
<b>Major Account 470000 Total</b>	<b>5,700,000.00-</b>	<b>25,395.00-</b>	<b>4,671,050.50-</b>	<b>81.95</b>	<b>0.00</b>	<b>1,028,949.50-</b>
<b>480000 REVENUE - MISCELLANEOUS</b>						
484500 REIMB NON-GOVT SOURCES	1,000.00-		2,234.01-	223.40		1,234.01
<b>Major Account 480000 Total</b>	<b>1,000.00-</b>	<b>0.00</b>	<b>2,234.01-</b>	<b>223.40</b>	<b>0.00</b>	<b>1,234.01</b>
<b>BUDGETED REVENUE TOTAL</b>	<u>5,701,000.00-</u>	<u>25,395.00-</u>	<u>4,673,284.51-</u>	<u>81.97</u>	<u>0.00</u>	<u>1,027,715.49-</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	<u>5,701,000.00-</u>	<u>25,395.00-</u>	<u>4,673,284.51-</u>	<u>81.97</u>		<u>1,027,715.49-</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>5,701,000.00-</u>	<u>25,395.00-</u>	<u>4,673,284.51-</u>	<u>81.97</u>	<u>0.00</u>	<u>1,027,715.49-</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 020 COMPLIANCE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	907,631.41	55,918.05	388,609.27	42.82		519,022.14
511700 EMPLOYEE BONUSES		500.00	1,000.00	0.00		1,000.00-
511800 COMPENSATORY TIME PAID			1,033.47	0.00		1,033.47-
512100 VACATION LEAVE EXPENSE	180.78	684.04	24,425.55	13511.20		24,244.77-
512200 SICK LEAVE EXPENSE	938.99	2,182.39	19,212.34	2046.06		18,273.35-
512300 HOLIDAY LEAVE EXPENSE	2,274.85	2,897.82	35,128.10	1544.19		32,853.25-
512500 FUNERAL LEAVE EXPENSE			2,692.09	0.00		2,692.09-
<b>Personal Services Subtotal</b>	<b>911,026.03</b>	<b>62,182.30</b>	<b>472,100.82</b>	<b>51.82</b>	<b>0.00</b>	<b>438,925.21</b>
515100 RETIREMENT PLANS EXPENSE	68,324.49	4,618.77	35,276.07	51.63		33,048.42
515200 FICA EXPENSE	69,663.81	4,641.64	35,265.87	50.62		34,397.94
515500 HEALTH INSURANCE EXPENSE	270,798.00	8,839.78	65,234.26	24.09		205,563.74
516200 TUITION ASSISTANCE	3,000.00		1,149.00	38.30		1,851.00
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516400 UNEMPLOYM COMP INS EXP		2,150.47	2,150.47	0.00		2,150.47-
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
<b>Major Account 510000 Total</b>	<b>1,325,591.33</b>	<b>82,432.96</b>	<b>613,951.79</b>	<b>46.32</b>	<b>0.00</b>	<b>711,639.54</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	12,925.00	1,888.00	12,948.02	100.18		23.02-
521410 OCIO - EQUIP LEASING	6,494.00	429.00	3,629.00	55.88		2,865.00
521431 OCIO - SOFTWARE RENEWAL	2,000.00			0.00		2,000.00
521441 OCIO - COMMUNICATIONS	9,000.00		2,837.49	31.53		6,162.51
521900 AWARDS EXPENSE		26.61	26.61	0.00		26.61-
522100 DUES & SUBSCRIPTION EXP	1,000.00			0.00		1,000.00
522200 CONFERENCE REGISTRATION	4,458.00		1,458.00	32.71		3,000.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	545.25		551.25	101.10		6.00-
527200 REP & MAINT-MOTOR VEHICL			620.00	0.00		620.00-
531100 OFFICE SUPPLIES EXPENSE	2,533.99		136.58	5.39		2,397.41
531200 IT SUPPLIES	500.00	129.98	309.63	61.93		190.37

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 020 COMPLIANCE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534600 ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00
534900 MISCELLANEOUS SUP EXP	2,000.00		1,400.76	70.04		599.24
545001 FINGERPRINT SERVICES			55.00	0.00		55.00-
547100 EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
556100 INSURANCE EXPENSE	1,000.00		544.46	54.45		455.54
559100 OTHER OPERATING EXP	500.00			0.00		500.00
<b>Major Account 520000 Total</b>	<b>46,456.24</b>	<b>2,473.59</b>	<b>24,635.80</b>	<b>53.03</b>	<b>0.00</b>	<b>21,820.44</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	12,710.30	1,241.50	12,978.79	102.11		268.49-
571800 MEALS - TRAVEL STATUS	5,000.00		3,272.33	65.45		1,727.67
572100 COMMERCIAL TRANSPORTATIO	5,833.36		875.87	15.01		4,957.49
573100 STATE-OWNED TRANSPORT	12,825.37	980.20	8,195.61	63.90		4,629.76
574500 PERSONAL VEHICLE MILEAGE	3,000.00		1,467.20	48.91		1,532.80
575100 MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
<b>Major Account 570000 Total</b>	<b>40,369.03</b>	<b>2,221.70</b>	<b>26,944.80</b>	<b>66.75</b>	<b>0.00</b>	<b>13,424.23</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,412,416.60</b>	<b>87,128.25</b>	<b>665,532.39</b>	<b>47.12</b>	<b>0.00</b>	<b>746,884.21</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,412,416.60	87,128.25	665,532.39	47.12		746,884.21
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,412,416.60</b>	<b>87,128.25</b>	<b>665,532.39</b>	<b>47.12</b>	<b>0.00</b>	<b>746,884.21</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 030 ENFORCEMENT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	794,665.72	29,612.95	257,495.01	32.40		537,170.71
511800 COMPENSATORY TIME PAID		364.53	2,912.16	0.00		2,912.16-
511900 SUPPLEMENTAL	6.89			0.00		6.89
512100 VACATION LEAVE EXPENSE	2,959.54	2,232.81	18,792.45	634.98		15,832.91-
512200 SICK LEAVE EXPENSE	184.93	4,104.12	13,803.96	7464.42		13,619.03-
512300 HOLIDAY LEAVE EXPENSE	1,776.35	1,927.67	22,787.95	1282.85		21,011.60-
512500 FUNERAL LEAVE EXPENSE			2,021.47	0.00		2,021.47-
<b>Personal Services Subtotal</b>	<b>799,593.43</b>	<b>38,242.08</b>	<b>317,813.00</b>	<b>39.75</b>	<b>0.00</b>	<b>481,780.43</b>
515100 RETIREMENT PLANS EXPENSE	59,971.95	2,863.50	23,797.22	39.68		36,174.73
515200 FICA EXPENSE	61,093.16	2,680.24	22,431.42	36.72		38,661.74
515500 HEALTH INSURANCE EXPENSE	290,280.00	12,310.30	93,773.33	32.30		196,506.67
516300 EMPLOYEE ASSISTANCE PRO	76.00		75.60	99.47		.40
516500 WORKERS COMP PREMIUMS	2,310.00		2,303.28	99.71		6.72
<b>Major Account 510000 Total</b>	<b>1,213,324.54</b>	<b>56,096.12</b>	<b>460,193.85</b>	<b>37.93</b>	<b>0.00</b>	<b>753,130.69</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	12,638.00	1,130.00	8,156.00	64.54		4,482.00
521410 OCIO - EQUIP LEASING	6,766.00	231.00	1,883.00	27.83		4,883.00
521411 OCIO - PUBLIC SAFETY COMM	6,950.00	528.00	4,146.00	59.65		2,804.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	8,000.00		1,613.69	20.17		6,386.31
522100 DUES & SUBSCRIPTION EXP	1,000.00		340.00	34.00		660.00
522200 CONFERENCE REGISTRATION	3,000.00		600.00	20.00		2,400.00
522201 TRAINING REGISTRATION	1,000.00		102.00	10.20		898.00
522600 JOB APPLICANT EXPENSE	200.00		25.00	12.50		175.00
531100 OFFICE SUPPLIES EXPENSE	500.00		25.10	5.02		474.90
531200 IT SUPPLIES	500.00			0.00		500.00
532100 NON-CAPITALIZED EQUIP PU			158.47	0.00		158.47-
532290 RADIO EQUIP	20,000.00			0.00		20,000.00
534600 ED & RECREATIONAL SUP EX	100.00			0.00		100.00

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 030 ENFORCEMENT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
534901 FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900 OTHER CONTRACTUAL SERVICES	1,000.00			0.00		1,000.00
555510 SAAS SUBSCRIPTION FEES	15,000.00	1,045.00	8,366.00	55.77		6,634.00
556100 INSURANCE EXPENSE	1,500.00		516.59	34.44		983.41
559100 OTHER OPERATING EXP	1,000.00			0.00		1,000.00
<b>Major Account 520000 Total</b>	<b>83,154.00</b>	<b>2,934.00</b>	<b>25,931.85</b>	<b>31.19</b>	<b>0.00</b>	<b>57,222.15</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	10,000.00		5,273.84	52.74		4,726.16
571800 MEALS - TRAVEL STATUS	5,000.00		2,206.40	44.13		2,793.60
572100 COMMERCIAL TRANSPORTATIO	6,133.83			0.00		6,133.83
573100 STATE-OWNED TRANSPORT	22,000.00	533.28	7,626.98	34.67		14,373.02
574500 PERSONAL VEHICLE MILEAGE	4,500.00		707.10	15.71		3,792.90
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
<b>Major Account 570000 Total</b>	<b>48,133.83</b>	<b>533.28</b>	<b>15,814.32</b>	<b>32.85</b>	<b>0.00</b>	<b>32,319.51</b>
<b>580000 CAPITAL OUTLAY</b>						
582700 LAW ENFORCEMENT & SECURITY EQ	3,000.00			0.00		3,000.00
<b>Major Account 580000 Total</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,347,612.37</b>	<b>59,563.40</b>	<b>501,940.02</b>	<b>37.25</b>	<b>0.00</b>	<b>845,672.35</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,347,612.37	59,563.40	501,940.02	37.25		845,672.35
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,347,612.37</b>	<b>59,563.40</b>	<b>501,940.02</b>	<b>37.25</b>	<b>0.00</b>	<b>845,672.35</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 040 IT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	153,403.52	5,339.07	44,295.08	28.87		109,108.44
512100 VACATION LEAVE EXPENSE	1,272.30		3,560.46	279.84		2,288.16-
512200 SICK LEAVE EXPENSE		457.63	1,067.81	0.00		1,067.81-
512300 HOLIDAY LEAVE EXPENSE	280.74	305.09	3,568.15	1270.98		3,287.41-
<b>Personal Services Subtotal</b>	<b>154,956.56</b>	<b>6,101.79</b>	<b>52,491.50</b>	<b>33.87</b>	<b>0.00</b>	<b>102,465.06</b>
515100 RETIREMENT PLANS EXPENSE	11,565.16	456.90	3,930.55	33.99		7,634.61
515200 FICA EXPENSE	11,787.22	453.17	3,906.75	33.14		7,880.47
515500 HEALTH INSURANCE EXPENSE	6,000.00	495.44	3,963.52	66.06		2,036.48
516300 EMPLOYEE ASSISTANCE PRO	15.00		12.60	84.00		2.40
516500 WORKERS COMP PREMIUMS	390.00		383.88	98.43		6.12
<b>Major Account 510000 Total</b>	<b>184,713.94</b>	<b>7,507.30</b>	<b>64,688.80</b>	<b>35.02</b>	<b>0.00</b>	<b>120,025.14</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	6,598.10	552.90	4,452.69	67.48		2,145.41
521402 OCIO - NETWORK	50,000.00		2,880.92	5.76		47,119.08
521410 OCIO - EQUIP LEASING	3,147.00	165.00	906.00	28.79		2,241.00
521415 OCIO - HARDWARE NON CAP	15,000.00		1,485.40	9.90		13,514.60
521431 OCIO - SOFTWARE RENEWAL	75,066.00	76.00	1,310.44	1.75		73,755.56
521441 OCIO - COMMUNICATIONS	6,000.00		1,535.71	25.60		4,464.29
522100 DUES & SUBSCRIPTION EXP	500.00			0.00		500.00
522200 CONFERENCE REGISTRATION	500.00			0.00		500.00
522201 TRAINING REGISTRATION	100.00		17.00	17.00		83.00
531100 OFFICE SUPPLIES EXPENSE	500.00			0.00		500.00
531200 IT SUPPLIES	1,000.00	896.54	1,154.42	115.44		154.42-
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
547100 EDUCATIONAL SERVICES	500.00			0.00		500.00
555310 COTS LICENSE FEES	8,000.00			0.00		8,000.00
555510 SAAS SUBSCRIPTION FEES	100,000.00			0.00		100,000.00
556100 INSURANCE EXPENSE	500.00		4.71	.94		495.29
559100 OTHER OPERATING EXP	2,000.00			0.00		2,000.00

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Subprogram 040 IT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>Major Account 520000 Total</b>	269,911.10	1,690.44	13,747.29	5.09	0.00	256,163.81
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	1,000.00		125.66	12.57		874.34
571800 MEALS - TRAVEL STATUS	1,000.00			0.00		1,000.00
572100 COMMERCIAL TRANSPORTATIO	2,000.00			0.00		2,000.00
573100 STATE-OWNED TRANSPORT	2,172.27	51.54	632.88	29.13		1,539.39
574500 PERSONAL VEHICLE MILEAGE	1,000.00			0.00		1,000.00
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
<b>Major Account 570000 Total</b>	7,672.27	51.54	758.54	9.89	0.00	6,913.73
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>462,297.31</u>	<u>9,249.28</u>	<u>79,194.63</u>	<u>17.13</u>	<u>0.00</u>	<u>383,102.68</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>462,297.31</u>	<u>9,249.28</u>	<u>79,194.63</u>	<u>17.13</u>		<u>383,102.68</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>462,297.31</u>	<u>9,249.28</u>	<u>79,194.63</u>	<u>17.13</u>	<u>0.00</u>	<u>383,102.68</u>

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Program 081 NE RACETRACK GAMING ACT  
Subprogram 050 LICENSING

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	245,268.99	8,986.50	63,596.19	25.93		181,672.80
511300 OVERTIME PAYMENTS	18.12		181.17	999.83		163.05-
511800 COMPENSATORY TIME PAID			303.89	0.00		303.89-
512100 VACATION LEAVE EXPENSE	65.11	304.50	4,681.98	7190.88		4,616.87-
512200 SICK LEAVE EXPENSE	172.18	365.00	3,399.43	1974.35		3,227.25-
512300 HOLIDAY LEAVE EXPENSE	478.75	584.00	5,346.40	1116.74		4,867.65-
<b>Personal Services Subtotal</b>	<b>246,003.15</b>	<b>10,240.00</b>	<b>77,509.06</b>	<b>31.51</b>	<b>0.00</b>	<b>168,494.09</b>
515100 RETIREMENT PLANS EXPENSE	18,514.73	766.77	5,803.89	31.35		12,710.84
515200 FICA EXPENSE	18,773.32	701.89	5,246.50	27.95		13,526.82
515500 HEALTH INSURANCE EXPENSE	101,000.00	2,273.60	20,102.81	19.90		80,897.19
516300 EMPLOYEE ASSISTANCE PRO	38.00		37.80	99.47		.20
516500 WORKERS COMP PREMIUMS	1,152.00		1,151.64	99.97		.36
<b>Major Account 510000 Total</b>	<b>385,481.20</b>	<b>13,982.26</b>	<b>109,851.70</b>	<b>28.50</b>	<b>0.00</b>	<b>275,629.50</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	6,415.00	738.00	5,079.02	79.17		1,335.98
521410 OCIO - EQUIP LEASING	4,798.00	279.00	1,429.00	29.78		3,369.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	5,500.00		1,341.94	24.40		4,158.06
522100 DUES & SUBSCRIPTION EXP	530.00		30.00	5.66		500.00
522201 TRAINING REGISTRATION	100.00		51.00	51.00		49.00
522600 JOB APPLICANT EXPENSE	525.00		317.15	60.41		207.85
527100 REP & MAINT-OFFICE EQUIP	12,000.00			0.00		12,000.00
531100 OFFICE SUPPLIES EXPENSE	2,047.98		2,638.17	128.82		590.19-
531200 IT SUPPLIES	202.99	32.15	32.15	15.84		170.84
532100 NON-CAPITALIZED EQUIP PU	2,000.00		3,954.23	197.71		1,954.23-
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
542100 SOS TEMP SERV - PERSONNEL			1,195.71	0.00		1,195.71-
545001 FINGERPRINT SERVICES	118,099.75		55,674.75	47.14		62,425.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 050 LICENSING

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
554900 OTHER CONTRACTUAL SERVICES	5,025.00		3,501.10	69.67		1,523.90
556100 INSURANCE EXPENSE	100.00		502.46	502.46		402.46-
556300 SURETY & NOTARY BONDS	500.00			0.00		500.00
<b>Major Account 520000 Total</b>	160,843.72	1,049.15	75,746.68	47.09	0.00	85,097.04
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	7,000.00		1,210.05	17.29		5,789.95
571600 MEALS - TAXABLE	2,000.00			0.00		2,000.00
571800 MEALS - TRAVEL STATUS			654.86	0.00		654.86-
573100 STATE-OWNED TRANSPORT	10,600.05	583.72	6,751.28	63.69		3,848.77
574500 PERSONAL VEHICLE MILEAGE	500.00		1,790.60	358.12		1,290.60-
575100 MISC TRAVEL EXPENSE	200.00			0.00		200.00
<b>Major Account 570000 Total</b>	20,300.05	583.72	10,406.79	51.26	0.00	9,893.26
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>566,624.97</u>	<u>15,615.13</u>	<u>196,005.17</u>	<u>34.59</u>	<u>0.00</u>	<u>370,619.80</u>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	<u>566,624.97</u>	<u>15,615.13</u>	<u>196,005.17</u>	<u>34.59</u>		<u>370,619.80</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>566,624.97</u>	<u>15,615.13</u>	<u>196,005.17</u>	<u>34.59</u>	<u>0.00</u>	<u>370,619.80</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511600 PER DIEM PAYMENTS	89,544.00	7,346.71	55,509.24	61.99		34,034.76
<b>Personal Services Subtotal</b>	89,544.00	7,346.71	55,509.24	61.99	0.00	34,034.76
515200 FICA EXPENSE	6,850.00	562.03	4,246.48	61.99		2,603.52
<b>Major Account 510000 Total</b>	96,394.00	7,908.74	59,755.72	61.99	0.00	36,638.28
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES		740.00	5,227.00	0.00		5,227.00-
521441 OCIO - COMMUNICATIONS	5,000.00		707.59	14.15		4,292.41
521500 PUBLICATION & PRINT EXP	500.00			0.00		500.00
522600 JOB APPLICANT EXPENSE			272.50	0.00		272.50-
534900 MISCELLANEOUS SUP EXP	39.98		39.98	100.00		
559100 OTHER OPERATING EXP	403,504.00			0.00		403,504.00
<b>Major Account 520000 Total</b>	409,043.98	740.00	6,247.07	1.53	0.00	402,796.91
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	2,000.00		677.33	33.87		1,322.67
571800 MEALS - TRAVEL STATUS	600.00		126.00	21.00		474.00
572100 COMMERCIAL TRANSPORTATIO	2,500.00			0.00		2,500.00
574500 PERSONAL VEHICLE MILEAGE	10,000.00		2,782.10	27.82		7,217.90
575100 MISC TRAVEL EXPENSE	500.00		56.94	11.39		443.06
<b>Major Account 570000 Total</b>	15,600.00	0.00	3,642.37	23.35	0.00	11,957.63
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>521,037.98</b>	<b>8,648.74</b>	<b>69,645.16</b>	<b>13.37</b>	<b>0.00</b>	<b>451,392.82</b>

SUMMARY BY FUND TYPE-EXPENDITURES

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
2 CASH FUNDS	521,037.98	8,648.74	69,645.16	13.37		451,392.82
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>521,037.98</b>	<b>8,648.74</b>	<b>69,645.16</b>	<b>13.37</b>	<b>0.00</b>	<b>451,392.82</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 100

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>520000 OPERATING EXPENSES</b>						
559100 OTHER OPERATING EXP	1,600.00			0.00		1,600.00
<b>Major Account 520000 Total</b>	1,600.00	0.00	0.00	0.00	0.00	1,600.00
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>1,600.00</u>			<u>0.00</u>		<u>1,600.00</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		70.37-	334.54-	0.00		334.54
485100 FINES FORFEITS & PENALTI		21,482.27-	45,481.83-	0.00		45,481.83
<b>Major Account 480000 Total</b>	0.00	21,552.64-	45,816.37-	0.00	0.00	45,816.37
<b>BUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>21,552.64-</u>	<u>45,816.37-</u>	<u>0.00</u>	<u>0.00</u>	<u>45,816.37</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS		<u>21,552.64-</u>	<u>45,816.37-</u>	<u>0.00</u>		<u>45,816.37</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>21,552.64-</u>	<u>45,816.37-</u>	<u>0.00</u>	<u>0.00</u>	<u>45,816.37</u>

STATE OF NEBRASKA  
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As of 02/28/26

Agency 036 RACING & GAMING COMMISSION  
Program 087 CASINO TAX REVENUE  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>590000 GOVERNMENT AID</b>						
599100 OTHER GOVERNMENT AID	20,000,000.00	1,296,906.88	9,415,807.29	47.08		10,584,192.71
<b>Major Account 590000 Total</b>	20,000,000.00	1,296,906.88	9,415,807.29	47.08	0.00	10,584,192.71
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>20,000,000.00</u>	<u>1,296,906.88</u>	<u>9,415,807.29</u>	<u>47.08</u>	<u>0.00</u>	<u>10,584,192.71</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>20,000,000.00</u>	<u>1,296,906.88</u>	<u>9,415,807.29</u>	<u>47.08</u>		<u>10,584,192.71</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>20,000,000.00</u>	<u>1,296,906.88</u>	<u>9,415,807.29</u>	<u>47.08</u>	<u>0.00</u>	<u>10,584,192.71</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>450000 REVENUE - TAXES</b>						
454320 Gaming Tax 25%	20,000,000.00	1,296,906.88-	9,415,807.29-	47.08-		29,415,807.29
<b>Major Account 450000 Total</b>	20,000,000.00	1,296,906.88-	9,415,807.29-	47.08-	0.00	29,415,807.29
<b>BUDGETED REVENUE TOTAL</b>	<u>20,000,000.00</u>	<u>1,296,906.88-</u>	<u>9,415,807.29-</u>	<u>47.08-</u>	<u>0.00</u>	<u>29,415,807.29</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	<u>20,000,000.00</u>	<u>1,296,906.88-</u>	<u>9,415,807.29-</u>	<u>47.08-</u>		<u>29,415,807.29</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>20,000,000.00</u>	<u>1,296,906.88-</u>	<u>9,415,807.29-</u>	<u>47.08-</u>	<u>0.00</u>	<u>29,415,807.29</u>

STATE OF NEBRASKA  
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Accounting Division  
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Agency 036 RACING & GAMING COMMISSION  
Program 088 HORSERACING AID  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>590000 GOVERNMENT AID</b>						
599100 OTHER GOVERNMENT AID	120,000.00	3,678.19	33,553.97	27.96		86,446.03
<b>Major Account 590000 Total</b>	120,000.00	3,678.19	33,553.97	27.96	0.00	86,446.03
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>120,000.00</u>	<u>3,678.19</u>	<u>33,553.97</u>	<u>27.96</u>	<u>0.00</u>	<u>86,446.03</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>120,000.00</u>	<u>3,678.19</u>	<u>33,553.97</u>	<u>27.96</u>		<u>86,446.03</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>120,000.00</u>	<u>3,678.19</u>	<u>33,553.97</u>	<u>27.96</u>	<u>0.00</u>	<u>86,446.03</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>450000 REVENUE - TAXES</b>						
454300 PARI-MUTUEL WAGERING TAX	75,000.00-	3,678.19-	33,553.01-	44.74		41,446.99-
<b>Major Account 450000 Total</b>	75,000.00-	3,678.19-	33,553.01-	44.74	0.00	41,446.99-
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		29.04-	236.14-	0.00		236.14
<b>Major Account 480000 Total</b>	0.00	29.04-	236.14-	0.00	0.00	236.14
<b>BUDGETED REVENUE TOTAL</b>	<u>75,000.00-</u>	<u>3,707.23-</u>	<u>33,789.15-</u>	<u>45.05</u>	<u>0.00</u>	<u>41,210.85-</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	<u>75,000.00-</u>	<u>3,707.23-</u>	<u>33,789.15-</u>	<u>45.05</u>		<u>41,210.85-</u>

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- Indicates Credit

Percent of Time Elapsed = 66.58

Agency 036 RACING & GAMING COMMISSION  
Program 088 HORSERACING AID  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>75,000.00-</u>	<u>3,707.23-</u>	<u>33,789.15-</u>	<u>45.05</u>	<u>0.00</u>	<u>41,210.85-</u>

	FY25/26 Budget	Actual 3/31/2026	Time Elapse 75.07%
<b>Racing Fund 23650 (074/23610)</b>			
PSL	149,234.07	67,531.10	45.25%
Benefits	24,630.33	21,927.45	89.03%
Operation	306,078.54	161,019.73	52.61%
Travel	93,402.45	43,937.38	47.04%
Capital Outlay	-	4,496.00	0.00%
<b>Total Expenses</b>	<b>573,345.39</b>	<b>298,911.66</b>	<b>52.13%</b>
Pari Mutuel tax-454300	600,000.00	505,833.77	84.31%
License Fees - 474100	45,000.00	99,771.02	221.71%
Racing days fee - 474101	6,700.00	37,000.00	552.24%
Misc reimburse - 474102			
Lab test reimburse - 474103	500.00	440.00	88.00%
Investment Income-481100	-	4,899.28	0.00%
<b>Total Revenue</b>	<b>652,200.00</b>	<b>647,944.07</b>	<b>99.35%</b>

	FY25/26 Budget	Actual 3/31/2026	Time Elapse 75.07%
<b>Administration</b>			
PSL	734,754.21	431,528.79	58.73%
Benefits	283,138.85	150,135.45	53.03%
Operation	746,378.02	496,246.64	66.49%
Travel	35,044.83	11,346.82	32.38%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>1,799,315.91</b>	<b>1,089,257.70</b>	<b>60.54%</b>
Business Fees- 474100	700,000.00	568,915.50	81.27%
Annual fee - 474101	5,000,000.00	4,150,000.00	83.00%
Misc Reimburse - 474102	-	2,500.00	
Investment Income	-	-	
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	
<b>Total Revenue</b>	<b>5,701,000.00</b>	<b>4,723,649.51</b>	<b>82.86%</b>
<b>Compliance</b>			
PSL	911,026.03	532,092.39	58.41%
Benefits	414,565.30	159,523.78	38.48%
Operation	46,456.24	27,602.79	59.42%
Travel	40,369.03	27,972.71	69.29%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>1,412,416.60</b>	<b>747,191.67</b>	<b>52.90%</b>
<b>Enforcement</b>			
PSL	799,593.43	342,689.69	42.86%
Benefits	413,731.11	153,597.64	37.12%
Operation	83,154.00	28,331.72	34.07%
Travel	48,133.83	17,163.80	35.66%
Capital Outlay	3,000.00	-	0.00%
<b>Total Expenses</b>	<b>1,347,612.37</b>	<b>541,782.85</b>	<b>40.20%</b>
<b>IT</b>			
PSL	154,956.56	58,593.30	37.81%
Benefits	29,757.38	13,602.83	45.71%
Operation	269,911.10	22,546.91	8.35%
Travel	7,672.27	972.26	12.67%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>462,297.31</b>	<b>95,715.30</b>	<b>20.70%</b>
<b>Licensing</b>			
PSL	246,003.15	82,523.26	33.55%
Benefits	129,978.05	34,899.47	26.85%
Operation	167,343.72	92,111.28	55.04%
Travel	23,300.05	13,180.92	56.57%
Capital Outlay	-	-	0.00%
<b>Total Expenses</b>	<b>566,624.97</b>	<b>222,714.93</b>	<b>39.31%</b>
<b>Commissioners</b>			
PSL	89,544.00	62,855.95	
Benefits	6,850.00	4,808.45	
Operation	11,339.98	6,987.07	
Travel	13,100.00	3,642.37	
<b>Total Expenses</b>	<b>120,833.98</b>	<b>78,293.84</b>	
<b>Extra Appropriation</b>			
PSL	-	-	
Benefits	-	-	
Operation	400,204.00	-	
Travel	-	-	
<b>Total Expenses</b>	<b>400,204.00</b>	<b>-</b>	

	FY25/26 Budget	Actual 3/31/2026	75.07%
<b>Grand Total Prg 081</b>	<b>Fund 23650</b>		
PSL	2,935,877.38	1,510,283.38	51.44%
Benefits	1,278,020.69	516,567.62	40.42%
Operation	1,724,787.06	673,826.41	39.07%
Travel	167,620.01	74,278.88	44.31%
Capital Outlay	3,000.00	-	0.00%
<b>Total Expenses</b>	<b>6,109,305.14</b>	<b>2,774,956.29</b>	<b>45.42%</b>
Business Fees	700,000.00	568,915.50	81.27%
Annual Fee	5,000,000.00	4,150,000.00	83.00%
Misc Reimburse	-	2,500.00	
Investment Income	-	-	0.00%
Reim Non Govt	1,000.00	2,234.01	223.40%
Surplus Sales	-	-	
<b>Total Revenue</b>	<b>5,701,000.00</b>	<b>4,723,649.51</b>	<b>82.86%</b>

**Fund Summary**

**23650**

General Cash	7,332,261.01
Liabilities	24,002.09
<b>Fund Balance</b>	<b>7,308,258.92</b>

**On 12/31/25 a transfer of 2 million was done to the General Fund.**

<b>Self Exclusion fund</b>			
<b>Fund Summary</b>			
<b>23651</b>			
General Cash		52,639.92	
Liabilities		-	
<b>Fund Balance</b>		<b>52,639.92</b>	
<b>Operations</b>			
Other Operating Exp	1,600.00	-	
<b>Revenue</b>			
Fines, Forfeits		47,421.09	
Investment Income		428.63	
<b>Total Revenue</b>		<b>47,849.72</b>	

**Information from Workday**

Division	# of FTE	Vacancies	Filled
Admin	10.00	2.00	8.00
Compliance	14.00	1.00	13.00
Enforcement	8.00	1.00	7.00
IT	1.00	-	1.00
Licensing	4.00	-	4.00
<b>Total</b>	<b>37.00</b>	<b>4.00</b>	<b>33.00</b>
Commissioner	7.00	-	7.00

FY25/26 Budget	Actual 1/31/2026	Time Elapse 75.07%
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<b>Track Dist Fund 23620 (088)</b>			
Govt Aid	120,000.00	39,155.88	32.63%
<b>Total Expenses</b>	<b>120,000.00</b>	<b>39,155.88</b>	<b>32.63%</b>
Pari Mutuel tax-454300	75,000.00	39,154.93	
Investment Income-481100		266.49	
<b>Total Revenue</b>	<b>75,000.00</b>	<b>39,421.42</b>	<b>52.56%</b>

<b>Fund Summary</b>		<b>23620</b>
General Cash		14,956.20
Liabilities		4,201.43
<b>Cash balance</b>		<b>10,754.77</b>

<b>Casino Tax Fund 23655 (087)</b>			
Govt Aid	20,000,000.00	9,415,807.29	47.08%
<b>Total Expenses</b>	<b>20,000,000.00</b>	<b>9,415,807.29</b>	<b>47.08%</b>
Gaming Tax 25% - 454320	20,000,000.00	10,735,145.81	
<b>Total Revenue</b>	<b>20,000,000.00</b>	<b>10,735,145.81</b>	<b>53.68%</b>

Agency 036 RACING & GAMING COMMISSION  
Program 000 TRUST & DISTRIBUTIVE  
Subprogram 000 NEW DESCRIPTION NEEDED

**APPROVED**  
*By Rita Pracht at 3:22 pm, Apr 06, 2026*

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>UNBUDGETED FUND TYPES - REVENUES</b>						
<b>480000 REVENUE - MISCELLANEOUS</b>						
485100 FINES FORFEITS & PENALTI		2,550.00-	68,550.00-	0.00		68,550.00
<b>Major Account 480000 Total</b>	0.00	2,550.00-	68,550.00-	0.00	0.00	68,550.00
<b>UNBUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>2,550.00-</u>	<u>68,550.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>68,550.00</u>
<b>SUMMARY BY FUND TYPE - REVENUE</b>						
6 TRUST FUNDS		2,550.00-	68,550.00-	0.00		68,550.00
<b>UNBUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>2,550.00-</u>	<u>68,550.00-</u>	<u>0.00</u>	<u>0.00</u>	<u>68,550.00</u>

STATE OF NEBRASKA  
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Agency 036 RACING & GAMING COMMISSION  
Program 074 TB RACING ASSISTANCE FUND  
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	147,604.20	31,457.65	60,584.71	41.05		87,019.49
511300 OVERTIME PAYMENTS	7.76	828.75	906.39	11680.28		898.63-
511800 COMPENSATORY TIME PAID	1,175.00		2,950.00	251.06		1,775.00-
511900 SUPPLEMENTAL	7.11			0.00		7.11
512100 VACATION LEAVE EXPENSE			1,700.00	0.00		1,700.00-
512300 HOLIDAY LEAVE EXPENSE	440.00	400.00	1,390.00	315.91		950.00-
<b>Personal Services Subtotal</b>	<b>149,234.07</b>	<b>32,686.40</b>	<b>67,531.10</b>	<b>45.25</b>	<b>0.00</b>	<b>81,702.97</b>
515100 RETIREMENT PLANS EXPENSE	8,233.08	2,108.04	6,744.59	81.92		1,488.49
515200 FICA EXPENSE	11,397.25	2,342.60	4,938.10	43.33		6,459.15
515500 HEALTH INSURANCE EXPENSE	5,000.00	6,790.64	10,238.46	204.77		5,238.46-
516300 EMPLOYEE ASSISTANCE PRO			6.30	0.00		6.30-
<b>Major Account 510000 Total</b>	<b>173,864.40</b>	<b>43,927.68</b>	<b>89,458.55</b>	<b>51.45</b>	<b>0.00</b>	<b>84,405.85</b>
<b>520000 OPERATING EXPENSES</b>						
521100 POSTAGE EXPENSE	50.00			0.00		50.00
521441 OCIO - COMMUNICATIONS	1,500.00	85.54	564.31	37.62		935.69
521500 PUBLICATION & PRINT EXP	200.00			0.00		200.00
522100 DUES & SUBSCRIPTION EXP	1,500.00		9,900.00	660.00		8,400.00-
522110 Sponsorships	1,000.00			0.00		1,000.00
522200 CONFERENCE REGISTRATION	3,000.00		1,650.00	55.00		1,350.00
522600 JOB APPLICANT EXPENSE	250.00			0.00		250.00
524600 RENT EXPENSE-BUILDINGS	34,000.00	2,748.00	24,732.00	72.74		9,268.00
525500 RENT EXP-OTHER PERS PROP		2,500.00	2,500.00	0.00		2,500.00-
531100 OFFICE SUPPLIES EXPENSE	200.00	21.99	21.99	11.00		178.01
531200 IT SUPPLIES	200.00	437.78	437.78	218.89		237.78-
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534900 MISCELLANEOUS SUP EXP	1,034.54	362.95	397.49	38.42		637.05
535100 MEDICAL SUPPLIES			327.99	0.00		327.99-
541100 ACCTG & AUDITING SERVICES	472.00		463.32	98.16		8.68
541200 PURCHASING ASSESSMENT	10.00		35.64	356.40		25.64-

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Program 074 TB RACING ASSISTANCE FUND  
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
542100 SOS TEMP SERV - PERSONNEL		512.44	4,611.94	0.00		4,611.94-
545000 LABORATORY SERVICES	77,332.00		23,515.00	30.41	4,907.00	48,910.00
545001 FINGERPRINTS	18,905.00	7,865.00	14,317.25	75.73		4,587.75
546800 VETERINARY SERVICES	130,325.00	23,775.00	51,650.00	39.63	2,175.00	76,500.00
547100 EDUCATIONAL SERVICES	200.00			0.00		200.00
555510 SAAS SUBSCRIPTION FEES	35,000.00	2,850.00	23,901.02	68.29		11,098.98
556100 INSURANCE EXPENSE	100.00	1,994.00	1,994.00	1994.00		1,894.00-
559100 OTHER OPERATING EXP	300.00			0.00		300.00
<b>Major Account 520000 Total</b>	<b>306,078.54</b>	<b>43,152.70</b>	<b>161,019.73</b>	<b>52.61</b>	<b>7,082.00</b>	<b>137,976.81</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	35,246.25	330.00	24,036.00	68.19		11,210.25
571800 MEALS - TRAVEL STATUS	14,012.30	1,606.50	4,855.30	34.65		9,157.00
572100 COMMERCIAL TRANSPORTATIO	4,000.00		1,631.08	40.78		2,368.92
573100 STATE-OWNED TRANSPORT			1,147.63	0.00		1,147.63-
574500 PERSONAL VEHICLE MILEAGE	10,042.00	527.08	1,420.18	14.14		8,621.82
574600 CONTRACTUAL SERV - TRAVEL EXP	29,101.90	5,056.16	10,530.16	36.18	263.33	18,308.41
575100 MISC TRAVEL EXPENSE	1,000.00		317.03	31.70		682.97
<b>Major Account 570000 Total</b>	<b>93,402.45</b>	<b>7,519.74</b>	<b>43,937.38</b>	<b>47.04</b>	<b>263.33</b>	<b>49,201.74</b>
<b>580000 CAPITAL OUTLAY</b>						
586900 OTHER FIXED ASSETS		498.00	4,496.00	0.00		4,496.00-
<b>Major Account 580000 Total</b>	<b>0.00</b>	<b>498.00</b>	<b>4,496.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,496.00-</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>573,345.39</b>	<b>95,098.12</b>	<b>298,911.66</b>	<b>52.13</b>	<b>7,345.33</b>	<b>267,088.40</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	573,345.39	95,098.12	298,911.66	52.13	7,345.33	267,088.40
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>573,345.39</b>	<b>95,098.12</b>	<b>298,911.66</b>	<b>52.13</b>	<b>7,345.33</b>	<b>267,088.40</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 074 TB RACING ASSISTANCE FUND  
Subprogram 000 OPERATIONS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - REVENUES</b>						
<b>450000 REVENUE - TAXES</b>						
454300 PARI-MUTUEL WAGERING TAX	600,000.00-	75,509.51-	505,833.77-	84.31		94,166.23-
<b>Major Account 450000 Total</b>	600,000.00-	75,509.51-	505,833.77-	84.31	0.00	94,166.23-
<b>470000 REVENUE - SALES AND CHARGES</b>						
474100 GENERAL BUSINESS FEES	45,000.00-	19,980.00-	99,771.02-	221.71		54,771.02
474101 Annual race day FEES	6,700.00-	10,000.00-	37,000.00-	552.24		30,300.00
474103 Reimburse lab exp	500.00-		440.00-	88.00		60.00-
<b>Major Account 470000 Total</b>	52,200.00-	29,980.00-	137,211.02-	262.86	0.00	85,011.02
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		.15-	4,899.28-	0.00		4,899.28
<b>Major Account 480000 Total</b>	0.00	.15-	4,899.28-	0.00	0.00	4,899.28
<b>490000 REVENUE - OTHER FINANCIAL SOURCES/U</b>						
493100 OPERATING TRANSFERS IN			657,290.03-	0.00		657,290.03
493200 OPERATING TRANSFERS OUT			2,657,290.03	0.00		2,657,290.03-
<b>Major Account 490000 Total</b>	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00-
<b>BUDGETED REVENUE TOTAL</b>	<u>652,200.00-</u>	<u>105,489.66-</u>	<u>1,352,055.93</u>	<u>207.31-</u>	<u>0.00</u>	<u>2,004,255.93-</u>
<b>SUMMARY BY FUND TYPE - REVENUE</b>						
2 CASH FUNDS	<u>652,200.00-</u>	<u>105,489.66-</u>	<u>1,352,055.93</u>	<u>207.31-</u>		<u>2,004,255.93-</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>652,200.00-</u>	<u>105,489.66-</u>	<u>1,352,055.93</u>	<u>207.31-</u>	<u>0.00</u>	<u>2,004,255.93-</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 010 ADMINISTRATION

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	730,759.85	40,187.57	354,313.77	48.49		376,446.08
511800 COMPENSATORY TIME PAID	7.21		290.04	4022.75		282.83-
512100 VACATION LEAVE EXPENSE	1,097.60	2,270.75	34,428.14	3136.67		33,330.54-
512200 SICK LEAVE EXPENSE	375.96	1,795.52	11,529.09	3066.57		11,153.13-
512300 HOLIDAY LEAVE EXPENSE	2,301.35	2,300.43	30,381.03	1320.14		28,079.68-
512400 MILITARY LEAVE EXPENSE	212.24	90.42	302.66	142.60		90.42-
512500 FUNERAL LEAVE EXPENSE			284.06	0.00		284.06-
<b>Personal Services Subtotal</b>	<b>734,754.21</b>	<b>46,644.69</b>	<b>431,528.79</b>	<b>58.73</b>	<b>0.00</b>	<b>303,225.42</b>
515100 RETIREMENT PLANS EXPENSE	55,061.96	3,411.49	31,552.88	57.30		23,509.08
515200 FICA EXPENSE	56,097.89	3,337.27	31,093.67	55.43		25,004.22
515500 HEALTH INSURANCE EXPENSE	169,200.00	10,457.88	84,713.60	50.07		84,486.40
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
<b>Major Account 510000 Total</b>	<b>1,017,893.06</b>	<b>63,851.33</b>	<b>581,664.24</b>	<b>57.14</b>	<b>0.00</b>	<b>436,228.82</b>
<b>520000 OPERATING EXPENSES</b>						
521100 POSTAGE EXPENSE	407.97	3.14	72.63	17.80		335.34
521400 CIO CHARGES	15,001.54	1,451.50	12,280.56	81.86		2,720.98
521410 OCIO - EQUIP LEASING	5,244.00	279.00	2,539.00	48.42		2,705.00
521431 OCIO - SOFTWARE RENEWAL	1,000.00			0.00		1,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	1,020.81	5,592.06	62.13		3,407.94
521500 PUBLICATION & PRINT EXP	9,534.62		5,313.93	55.73		4,220.69
521900 AWARDS EXPENSE			7.25	0.00		7.25-
522100 DUES & SUBSCRIPTION EXP	26,500.00	10.00	12,955.44	48.89		13,544.56
522200 CONFERENCE REGISTRATION	5,000.00		200.00	4.00		4,800.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	200.00	55.00	224.00	112.00		24.00-
524600 RENT EXPENSE-BUILDINGS	244,000.00	20,152.02	181,368.18	74.33		62,631.82
524700 RENT EXP-OTHER REAL PROP	1,000.00			0.00		1,000.00
531100 OFFICE SUPPLIES EXPENSE	5,398.12	301.47	3,017.67	55.90		2,380.45

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 010 ADMINISTRATION

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
531200 IT SUPPLIES	1,032.16	399.94	505.75	49.00		526.41
532100 NON-CAPITALIZED EQUIP PU	23,759.60		21,982.43	92.52	6,222.57	4,445.40-
532200 PERSONAL COMPUTING EQUIPMENT			985.86	0.00		985.86-
534600 ED & RECREATIONAL SUP EX	1,713.06		1,713.06	100.00		
534900 MISCELLANEOUS SUP EXP	3,204.39	95.50	2,844.69	88.77		359.70
541100 ACCTG & AUDITING SERVICES	175,000.00		163,397.68	93.37		11,602.32
541200 PURCHASING ASSESSMENT	500.00		261.36	52.27		238.64
542100 SOS TEMP SERV - PERSONNEL	30,000.00	1,045.35	16,894.67	56.32		13,105.33
547100 EDUCATIONAL SERVICES	5,000.00			0.00		5,000.00
549200 JANITORIAL/SECURITY SRVS	3,038.38		2,166.66	71.31		871.72
554100 DATA SERVICES	500.00		55.92	11.18		444.08
554900 OTHER CONTRACTUAL SERVICES	171,254.18	3,325.00	48,594.49	28.38	625.00	122,034.69
555510 SAAS SUBSCRIPTION FEES			10,480.98	0.00		10,480.98-
556100 INSURANCE EXPENSE	3,000.00		522.87	17.43		2,477.13
556300 SURETY & NOTARY BONDS	90.00			0.00		90.00
559100 OTHER OPERATING EXP	5,000.00		2,150.50	43.01		2,849.50
<b>Major Account 520000 Total</b>	<b>746,378.02</b>	<b>28,138.73</b>	<b>496,246.64</b>	<b>66.49</b>	<b>6,847.57</b>	<b>243,283.81</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	16,355.15		5,545.00	33.90		10,810.15
571600 MEALS - TAXABLE	615.56		370.93	60.26		244.63
571800 MEALS - TRAVEL STATUS	2,500.00	63.00	1,304.80	52.19		1,195.20
572100 COMMERCIAL TRANSPORTATIO	8,659.04		725.08	8.37		7,933.96
573100 STATE-OWNED TRANSPORT	4,415.08	191.32	3,251.01	73.63		1,164.07
574500 PERSONAL VEHICLE MILEAGE	1,500.00			0.00		1,500.00
575100 MISC TRAVEL EXPENSE	1,000.00		150.00	15.00		850.00
<b>Major Account 570000 Total</b>	<b>35,044.83</b>	<b>254.32</b>	<b>11,346.82</b>	<b>32.38</b>	<b>0.00</b>	<b>23,698.01</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,799,315.91</b>	<b>92,244.38</b>	<b>1,089,257.70</b>	<b>60.54</b>	<b>6,847.57</b>	<b>703,210.64</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,799,315.91	92,244.38	1,089,257.70	60.54	6,847.57	703,210.64

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- Indicates Credit

Percent of Time Elapsed = 75.07

Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 010 ADMINISTRATION

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,799,315.91</u>	<u>92,244.38</u>	<u>1,089,257.70</u>	<u>60.54</u>	<u>6,847.57</u>	<u>703,210.64</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>470000 REVENUE - SALES AND CHARGES</b>						
474100 GENERAL BUSINESS FEES	700,000.00-	48,365.00-	568,915.50-	81.27		131,084.50-
474101 Annual Operator FEES	5,000,000.00-		4,150,000.00-	83.00		850,000.00-
474102 Misc Reimburse revenue		2,000.00-	2,500.00-	0.00		2,500.00
<b>Major Account 470000 Total</b>	<b>5,700,000.00-</b>	<b>50,365.00-</b>	<b>4,721,415.50-</b>	<b>82.83</b>	<b>0.00</b>	<b>978,584.50-</b>
<b>480000 REVENUE - MISCELLANEOUS</b>						
484500 REIMB NON-GOVT SOURCES	1,000.00-		2,234.01-	223.40		1,234.01
<b>Major Account 480000 Total</b>	<b>1,000.00-</b>	<b>0.00</b>	<b>2,234.01-</b>	<b>223.40</b>	<b>0.00</b>	<b>1,234.01</b>
<b>BUDGETED REVENUE TOTAL</b>	<u>5,701,000.00-</u>	<u>50,365.00-</u>	<u>4,723,649.51-</u>	<u>82.86</u>	<u>0.00</u>	<u>977,350.49-</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	<u>5,701,000.00-</u>	<u>50,365.00-</u>	<u>4,723,649.51-</u>	<u>82.86</u>		<u>977,350.49-</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>5,701,000.00-</u>	<u>50,365.00-</u>	<u>4,723,649.51-</u>	<u>82.86</u>	<u>0.00</u>	<u>977,350.49-</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 020 COMPLIANCE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	907,631.41	52,483.94	441,093.21	48.60		466,538.20
511700 EMPLOYEE BONUSES			1,000.00	0.00		1,000.00-
511800 COMPENSATORY TIME PAID			1,033.47	0.00		1,033.47-
512100 VACATION LEAVE EXPENSE	180.78	1,533.00	25,958.55	14359.19		25,777.77-
512200 SICK LEAVE EXPENSE	938.99	2,900.30	22,112.64	2354.94		21,173.65-
512300 HOLIDAY LEAVE EXPENSE	2,274.85	3,074.33	38,202.43	1679.34		35,927.58-
512500 FUNERAL LEAVE EXPENSE			2,692.09	0.00		2,692.09-
<b>Personal Services Subtotal</b>	<b>911,026.03</b>	<b>59,991.57</b>	<b>532,092.39</b>	<b>58.41</b>	<b>0.00</b>	<b>378,933.64</b>
515100 RETIREMENT PLANS EXPENSE	68,324.49	4,492.19	39,768.26	58.20		28,556.23
515200 FICA EXPENSE	69,663.81	4,477.09	39,742.96	57.05		29,920.85
515500 HEALTH INSURANCE EXPENSE	270,798.00	8,703.53	73,937.79	27.30		196,860.21
516200 TUITION ASSISTANCE	3,000.00		1,149.00	38.30		1,851.00
516300 EMPLOYEE ASSISTANCE PRO	89.00		88.20	99.10		.80
516400 UNEMPLOYM COMP INS EXP			2,150.47	0.00		2,150.47-
516500 WORKERS COMP PREMIUMS	2,690.00		2,687.10	99.89		2.90
<b>Major Account 510000 Total</b>	<b>1,325,591.33</b>	<b>77,664.38</b>	<b>691,616.17</b>	<b>52.17</b>	<b>0.00</b>	<b>633,975.16</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	12,925.00	1,888.00	14,836.02	114.79		1,911.02-
521410 OCIO - EQUIP LEASING	6,494.00	429.00	4,058.00	62.49		2,436.00
521431 OCIO - SOFTWARE RENEWAL	2,000.00			0.00		2,000.00
521441 OCIO - COMMUNICATIONS	9,000.00	624.99	3,462.48	38.47		5,537.52
521900 AWARDS EXPENSE			26.61	0.00		26.61-
522100 DUES & SUBSCRIPTION EXP	1,000.00			0.00		1,000.00
522200 CONFERENCE REGISTRATION	4,458.00		1,458.00	32.71		3,000.00
522201 TRAINING REGISTRATION	1,000.00		119.00	11.90		881.00
522600 JOB APPLICANT EXPENSE	545.25		551.25	101.10		6.00-
527200 REP & MAINT-MOTOR VEHICL			620.00	0.00		620.00-
531100 OFFICE SUPPLIES EXPENSE	2,533.99		136.58	5.39		2,397.41
531200 IT SUPPLIES	500.00		309.63	61.93		190.37

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 020 COMPLIANCE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
532100 NON-CAPITALIZED EQUIP PU	500.00			0.00		500.00
534600 ED & RECREATIONAL SUP EX	1,000.00			0.00		1,000.00
534900 MISCELLANEOUS SUP EXP	2,000.00		1,400.76	70.04		599.24
545001 FINGERPRINT SERVICES			55.00	0.00		55.00-
547100 EDUCATIONAL SERVICES	1,000.00			0.00		1,000.00
554900 OTHER CONTRACTUAL SERVICES		25.00	25.00	0.00		25.00-
556100 INSURANCE EXPENSE	1,000.00		544.46	54.45		455.54
559100 OTHER OPERATING EXP	500.00			0.00		500.00
<b>Major Account 520000 Total</b>	<b>46,456.24</b>	<b>2,966.99</b>	<b>27,602.79</b>	<b>59.42</b>	<b>0.00</b>	<b>18,853.45</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	12,710.30	109.30	13,088.09	102.97		377.79-
571800 MEALS - TRAVEL STATUS	5,000.00	99.40	3,371.73	67.43		1,628.27
572100 COMMERCIAL TRANSPORTATIO	5,833.36		875.87	15.01		4,957.49
573100 STATE-OWNED TRANSPORT	12,825.37	680.01	8,875.62	69.20		3,949.75
574500 PERSONAL VEHICLE MILEAGE	3,000.00	139.20	1,606.40	53.55		1,393.60
575100 MISC TRAVEL EXPENSE	1,000.00		155.00	15.50		845.00
<b>Major Account 570000 Total</b>	<b>40,369.03</b>	<b>1,027.91</b>	<b>27,972.71</b>	<b>69.29</b>	<b>0.00</b>	<b>12,396.32</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,412,416.60</b>	<b>81,659.28</b>	<b>747,191.67</b>	<b>52.90</b>	<b>0.00</b>	<b>665,224.93</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,412,416.60	81,659.28	747,191.67	52.90		665,224.93
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,412,416.60</b>	<b>81,659.28</b>	<b>747,191.67</b>	<b>52.90</b>	<b>0.00</b>	<b>665,224.93</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 030 ENFORCEMENT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	794,665.72	16,721.95	274,216.96	34.51		520,448.76
511800 COMPENSATORY TIME PAID		66.28	2,978.44	0.00		2,978.44-
511900 SUPPLEMENTAL	6.89			0.00		6.89
512100 VACATION LEAVE EXPENSE	2,959.54	899.02	19,691.47	665.36		16,731.93-
512200 SICK LEAVE EXPENSE	184.93	5,261.77	19,065.73	10309.70		18,880.80-
512300 HOLIDAY LEAVE EXPENSE	1,776.35	1,927.67	24,715.62	1391.37		22,939.27-
512500 FUNERAL LEAVE EXPENSE			2,021.47	0.00		2,021.47-
<b>Personal Services Subtotal</b>	<b>799,593.43</b>	<b>24,876.69</b>	<b>342,689.69</b>	<b>42.86</b>	<b>0.00</b>	<b>456,903.74</b>
515100 RETIREMENT PLANS EXPENSE	59,971.95	1,862.67	25,659.89	42.79		34,312.06
515200 FICA EXPENSE	61,093.16	1,752.51	24,183.93	39.59		36,909.23
515500 HEALTH INSURANCE EXPENSE	290,280.00	7,601.61	101,374.94	34.92		188,905.06
516300 EMPLOYEE ASSISTANCE PRO	76.00		75.60	99.47		.40
516500 WORKERS COMP PREMIUMS	2,310.00		2,303.28	99.71		6.72
<b>Major Account 510000 Total</b>	<b>1,213,324.54</b>	<b>36,093.48</b>	<b>496,287.33</b>	<b>40.90</b>	<b>0.00</b>	<b>717,037.21</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	12,638.00	1,130.00	9,286.00	73.48		3,352.00
521410 OCIO - EQUIP LEASING	6,766.00	231.00	2,114.00	31.24		4,652.00
521411 OCIO - PUBLIC SAFETY COMM	6,950.00	528.00	4,674.00	67.25		2,276.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	8,000.00	325.87	1,939.56	24.24		6,060.44
522100 DUES & SUBSCRIPTION EXP	1,000.00	160.00	500.00	50.00		500.00
522200 CONFERENCE REGISTRATION	3,000.00		600.00	20.00		2,400.00
522201 TRAINING REGISTRATION	1,000.00		102.00	10.20		898.00
522600 JOB APPLICANT EXPENSE	200.00		25.00	12.50		175.00
531100 OFFICE SUPPLIES EXPENSE	500.00		25.10	5.02		474.90
531200 IT SUPPLIES	500.00			0.00		500.00
532100 NON-CAPITALIZED EQUIP PU			158.47	0.00		158.47-
532290 RADIO EQUIP	20,000.00			0.00		20,000.00
534600 ED & RECREATIONAL SUP EX	100.00			0.00		100.00

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 030 ENFORCEMENT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
534901 FIREARMS AND RELATED SUPP	1,000.00			0.00		1,000.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00
554900 OTHER CONTRACTUAL SERVICES	1,000.00	25.00	25.00	2.50		975.00
555510 SAAS SUBSCRIPTION FEES	15,000.00		8,366.00	55.77		6,634.00
556100 INSURANCE EXPENSE	1,500.00		516.59	34.44		983.41
559100 OTHER OPERATING EXP	1,000.00			0.00		1,000.00
<b>Major Account 520000 Total</b>	<b>83,154.00</b>	<b>2,399.87</b>	<b>28,331.72</b>	<b>34.07</b>	<b>0.00</b>	<b>54,822.28</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	10,000.00		5,273.84	52.74		4,726.16
571800 MEALS - TRAVEL STATUS	5,000.00	298.20	2,504.60	50.09		2,495.40
572100 COMMERCIAL TRANSPORTATIO	6,133.83			0.00		6,133.83
573100 STATE-OWNED TRANSPORT	22,000.00	630.77	8,257.75	37.54		13,742.25
574500 PERSONAL VEHICLE MILEAGE	4,500.00	420.51	1,127.61	25.06		3,372.39
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
<b>Major Account 570000 Total</b>	<b>48,133.83</b>	<b>1,349.48</b>	<b>17,163.80</b>	<b>35.66</b>	<b>0.00</b>	<b>30,970.03</b>
<b>580000 CAPITAL OUTLAY</b>						
582700 LAW ENFORCEMENT & SECURITY EQ	3,000.00			0.00		3,000.00
<b>Major Account 580000 Total</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,347,612.37</b>	<b>39,842.83</b>	<b>541,782.85</b>	<b>40.20</b>	<b>0.00</b>	<b>805,829.52</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	1,347,612.37	39,842.83	541,782.85	40.20		805,829.52
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>1,347,612.37</b>	<b>39,842.83</b>	<b>541,782.85</b>	<b>40.20</b>	<b>0.00</b>	<b>805,829.52</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 040 IT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	153,403.52	5,796.71	50,091.79	32.65		103,311.73
512100 VACATION LEAVE EXPENSE	1,272.30		3,560.46	279.84		2,288.16-
512200 SICK LEAVE EXPENSE			1,067.81	0.00		1,067.81-
512300 HOLIDAY LEAVE EXPENSE	280.74	305.09	3,873.24	1379.65		3,592.50-
<b>Personal Services Subtotal</b>	<b>154,956.56</b>	<b>6,101.80</b>	<b>58,593.30</b>	<b>37.81</b>	<b>0.00</b>	<b>96,363.26</b>
515100 RETIREMENT PLANS EXPENSE	11,565.16	456.90	4,387.45	37.94		7,177.71
515200 FICA EXPENSE	11,787.22	453.19	4,359.94	36.99		7,427.28
515500 HEALTH INSURANCE EXPENSE	6,000.00	495.44	4,458.96	74.32		1,541.04
516300 EMPLOYEE ASSISTANCE PRO	15.00		12.60	84.00		2.40
516500 WORKERS COMP PREMIUMS	390.00		383.88	98.43		6.12
<b>Major Account 510000 Total</b>	<b>184,713.94</b>	<b>7,507.33</b>	<b>72,196.13</b>	<b>39.09</b>	<b>0.00</b>	<b>112,517.81</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	6,598.10	552.90	5,005.59	75.86		1,592.51
521402 OCIO - NETWORK	49,000.00	411.56	3,292.48	6.72		45,707.52
521410 OCIO - EQUIP LEASING	3,147.00	165.00	1,071.00	34.03		2,076.00
521415 OCIO - HARDWARE NON CAP	15,000.00		1,485.40	9.90		13,514.60
521431 OCIO - SOFTWARE RENEWAL	75,066.00	7,242.25	8,552.69	11.39		66,513.31
521441 OCIO - COMMUNICATIONS	6,000.00	262.11	1,797.82	29.96		4,202.18
522100 DUES & SUBSCRIPTION EXP	500.00			0.00		500.00
522200 CONFERENCE REGISTRATION	500.00			0.00		500.00
522201 TRAINING REGISTRATION	100.00		17.00	17.00		83.00
531100 OFFICE SUPPLIES EXPENSE	500.00			0.00		500.00
531200 IT SUPPLIES	2,000.00	165.80	1,320.22	66.01		679.78
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
547100 EDUCATIONAL SERVICES	500.00			0.00		500.00
555310 COTS LICENSE FEES	8,000.00			0.00		8,000.00
555510 SAAS SUBSCRIPTION FEES	100,000.00			0.00		100,000.00
556100 INSURANCE EXPENSE	500.00		4.71	.94		495.29
559100 OTHER OPERATING EXP	2,000.00			0.00		2,000.00

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Program 081 NE RACETRACK GAMING ACT  
Subprogram 040 IT

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>Major Account 520000 Total</b>	269,911.10	8,799.62	22,546.91	8.35	0.00	247,364.19
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	1,000.00		125.66	12.57		874.34
571800 MEALS - TRAVEL STATUS	1,000.00			0.00		1,000.00
572100 COMMERCIAL TRANSPORTATIO	2,000.00			0.00		2,000.00
573100 STATE-OWNED TRANSPORT	2,172.27	213.72	846.60	38.97		1,325.67
574500 PERSONAL VEHICLE MILEAGE	1,000.00			0.00		1,000.00
575100 MISC TRAVEL EXPENSE	500.00			0.00		500.00
<b>Major Account 570000 Total</b>	7,672.27	213.72	972.26	12.67	0.00	6,700.01
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>462,297.31</u>	<u>16,520.67</u>	<u>95,715.30</u>	<u>20.70</u>	<u>0.00</u>	<u>366,582.01</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>462,297.31</u>	<u>16,520.67</u>	<u>95,715.30</u>	<u>20.70</u>		<u>366,582.01</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>462,297.31</u>	<u>16,520.67</u>	<u>95,715.30</u>	<u>20.70</u>	<u>0.00</u>	<u>366,582.01</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 050 LICENSING

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	245,268.99	3,431.00	67,027.19	27.33		178,241.80
511300 OVERTIME PAYMENTS	18.12		181.17	999.83		163.05-
511800 COMPENSATORY TIME PAID			303.89	0.00		303.89-
512100 VACATION LEAVE EXPENSE	65.11	312.60	4,994.58	7670.99		4,929.47-
512200 SICK LEAVE EXPENSE	172.18	686.60	4,086.03	2373.12		3,913.85-
512300 HOLIDAY LEAVE EXPENSE	478.75	584.00	5,930.40	1238.73		5,451.65-
<b>Personal Services Subtotal</b>	<b>246,003.15</b>	<b>5,014.20</b>	<b>82,523.26</b>	<b>33.55</b>	<b>0.00</b>	<b>163,479.89</b>
515100 RETIREMENT PLANS EXPENSE	18,514.73	375.45	6,179.34	33.38		12,335.39
515200 FICA EXPENSE	18,773.32	325.32	5,571.82	29.68		13,201.50
515500 HEALTH INSURANCE EXPENSE	91,500.00	1,856.06	21,958.87	24.00		69,541.13
516300 EMPLOYEE ASSISTANCE PRO	38.00		37.80	99.47		.20
516500 WORKERS COMP PREMIUMS	1,152.00		1,151.64	99.97		.36
<b>Major Account 510000 Total</b>	<b>375,981.20</b>	<b>7,571.03</b>	<b>117,422.73</b>	<b>31.23</b>	<b>0.00</b>	<b>258,558.47</b>
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	6,415.00	738.00	5,817.02	90.68		597.98
521410 OCIO - EQUIP LEASING	4,798.00	279.00	1,708.00	35.60		3,090.00
521431 OCIO - SOFTWARE RENEWAL	500.00			0.00		500.00
521441 OCIO - COMMUNICATIONS	5,500.00	243.21	1,585.15	28.82		3,914.85
522100 DUES & SUBSCRIPTION EXP	530.00		30.00	5.66		500.00
522201 TRAINING REGISTRATION	100.00		51.00	51.00		49.00
522600 JOB APPLICANT EXPENSE	525.00	55.00	372.15	70.89		152.85
527100 REP & MAINT-OFFICE EQUIP	12,000.00	5,278.00	5,278.00	43.98		6,722.00
531100 OFFICE SUPPLIES EXPENSE	3,047.98	29.99	2,668.16	87.54		379.82
531200 IT SUPPLIES	202.99	31.40	63.55	31.31		139.44
532100 NON-CAPITALIZED EQUIP PU	5,000.00		3,954.23	79.08		1,045.77
534900 MISCELLANEOUS SUP EXP	500.00			0.00		500.00
542100 SOS TEMP SERV - PERSONNEL	2,500.00		1,195.71	47.83		1,304.29
545001 FINGERPRINT SERVICES	118,099.75	9,625.00	65,299.75	55.29		52,800.00
547100 EDUCATIONAL SERVICES	2,000.00			0.00		2,000.00

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 050 LICENSING

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
554900 OTHER CONTRACTUAL SERVICES	5,025.00	85.00	3,586.10	71.37		1,438.90
556100 INSURANCE EXPENSE	100.00		502.46	502.46		402.46-
556300 SURETY & NOTARY BONDS	500.00			0.00		500.00
<b>Major Account 520000 Total</b>	<b>167,343.72</b>	<b>16,364.60</b>	<b>92,111.28</b>	<b>55.04</b>	<b>0.00</b>	<b>75,232.44</b>
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	7,000.00	365.31	1,575.36	22.51		5,424.64
571800 MEALS - TRAVEL STATUS	2,000.00	858.20	1,513.06	75.65		486.94
573100 STATE-OWNED TRANSPORT	10,600.05	985.12	7,736.40	72.98		2,863.65
574500 PERSONAL VEHICLE MILEAGE	3,500.00	565.50	2,356.10	67.32		1,143.90
575100 MISC TRAVEL EXPENSE	200.00			0.00		200.00
<b>Major Account 570000 Total</b>	<b>23,300.05</b>	<b>2,774.13</b>	<b>13,180.92</b>	<b>56.57</b>	<b>0.00</b>	<b>10,119.13</b>
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>566,624.97</b>	<b>26,709.76</b>	<b>222,714.93</b>	<b>39.31</b>	<b>0.00</b>	<b>343,910.04</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	566,624.97	26,709.76	222,714.93	39.31		343,910.04
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>566,624.97</b>	<b>26,709.76</b>	<b>222,714.93</b>	<b>39.31</b>	<b>0.00</b>	<b>343,910.04</b>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511600 PER DIEM PAYMENTS	89,544.00	7,346.71	62,855.95	70.20		26,688.05
<b>Personal Services Subtotal</b>	89,544.00	7,346.71	62,855.95	70.20	0.00	26,688.05
515200 FICA EXPENSE	6,850.00	561.97	4,808.45	70.20		2,041.55
<b>Major Account 510000 Total</b>	96,394.00	7,908.68	67,664.40	70.20	0.00	28,729.60
<b>520000 OPERATING EXPENSES</b>						
521400 CIO CHARGES	9,000.00	740.00	5,967.00	66.30		3,033.00
521441 OCIO - COMMUNICATIONS	2,000.00		707.59	35.38		1,292.41
522600 JOB APPLICANT EXPENSE	300.00		272.50	90.83		27.50
534900 MISCELLANEOUS SUP EXP	39.98		39.98	100.00		
559100 OTHER OPERATING EXP	400,204.00			0.00		400,204.00
<b>Major Account 520000 Total</b>	411,543.98	740.00	6,987.07	1.70	0.00	404,556.91
<b>570000 TRAVEL EXPENSES</b>						
571100 LODGING	2,000.00		677.33	33.87		1,322.67
571800 MEALS - TRAVEL STATUS	600.00		126.00	21.00		474.00
574500 PERSONAL VEHICLE MILEAGE	10,000.00		2,782.10	27.82		7,217.90
575100 MISC TRAVEL EXPENSE	500.00		56.94	11.39		443.06
<b>Major Account 570000 Total</b>	13,100.00	0.00	3,642.37	27.80	0.00	9,457.63
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>521,037.98</b>	<b>8,648.68</b>	<b>78,293.84</b>	<b>15.03</b>	<b>0.00</b>	<b>442,744.14</b>
<b>SUMMARY BY FUND TYPE-EXPENDITURES</b>						
2 CASH FUNDS	521,037.98	8,648.68	78,293.84	15.03		442,744.14

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- Indicates Credit

Percent of Time Elapsed = 75.07

Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 070 COMMISSIONERS

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>521,037.98</u>	<u>8,648.68</u>	<u>78,293.84</u>	<u>15.03</u>	<u>0.00</u>	<u>442,744.14</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 081 NE RACETRACK GAMING ACT  
Subprogram 100

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>520000 OPERATING EXPENSES</b>						
559100 OTHER OPERATING EXP	1,600.00			0.00		1,600.00
<b>Major Account 520000 Total</b>	1,600.00	0.00	0.00	0.00	0.00	1,600.00
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>1,600.00</u>			<u>0.00</u>		<u>1,600.00</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,600.00</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		94.09-	428.63-	0.00		428.63
485100 FINES FORFEITS & PENALTI		1,939.26-	47,421.09-	0.00		47,421.09
<b>Major Account 480000 Total</b>	0.00	2,033.35-	47,849.72-	0.00	0.00	47,849.72
<b>BUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>2,033.35-</u>	<u>47,849.72-</u>	<u>0.00</u>	<u>0.00</u>	<u>47,849.72</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS		<u>2,033.35-</u>	<u>47,849.72-</u>	<u>0.00</u>		<u>47,849.72</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>0.00</u>	<u>2,033.35-</u>	<u>47,849.72-</u>	<u>0.00</u>	<u>0.00</u>	<u>47,849.72</u>

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Agency 036 RACING & GAMING COMMISSION  
Program 087 CASINO TAX REVENUE  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>590000 GOVERNMENT AID</b>						
599100 OTHER GOVERNMENT AID	20,000,000.00		9,415,807.29	47.08		10,584,192.71
<b>Major Account 590000 Total</b>	20,000,000.00	0.00	9,415,807.29	47.08	0.00	10,584,192.71
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>9,415,807.29</b>	<b>47.08</b>	<b>0.00</b>	<b>10,584,192.71</b>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	20,000,000.00		9,415,807.29	47.08		10,584,192.71
<b>BUDGETED EXPENDITURES TOTAL</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>9,415,807.29</b>	<b>47.08</b>	<b>0.00</b>	<b>10,584,192.71</b>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>450000 REVENUE - TAXES</b>						
454320 Gaming Tax 25%	20,000,000.00	1,319,338.52-	10,735,145.81-	53.68-		30,735,145.81
<b>Major Account 450000 Total</b>	20,000,000.00	1,319,338.52-	10,735,145.81-	53.68-	0.00	30,735,145.81
<b>BUDGETED REVENUE TOTAL</b>	<b>20,000,000.00</b>	<b>1,319,338.52-</b>	<b>10,735,145.81-</b>	<b>53.68-</b>	<b>0.00</b>	<b>30,735,145.81</b>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	20,000,000.00	1,319,338.52-	10,735,145.81-	53.68-		30,735,145.81
<b>BUDGETED REVENUE TOTAL</b>	<b>20,000,000.00</b>	<b>1,319,338.52-</b>	<b>10,735,145.81-</b>	<b>53.68-</b>	<b>0.00</b>	<b>30,735,145.81</b>

STATE OF NEBRASKA  
Department of Administrative Services  
Accounting Division  
Budget Status Report  
As of 03/31/26

Agency 036 RACING & GAMING COMMISSION  
Program 088 HORSERACING AID  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b><u>BUDGETED FUND TYPES - EXPENDITURES</u></b>						
<b>590000 GOVERNMENT AID</b>						
599100 OTHER GOVERNMENT AID	120,000.00	5,601.91	39,155.88	32.63		80,844.12
<b>Major Account 590000 Total</b>	120,000.00	5,601.91	39,155.88	32.63	0.00	80,844.12
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>120,000.00</u>	<u>5,601.91</u>	<u>39,155.88</u>	<u>32.63</u>	<u>0.00</u>	<u>80,844.12</u>
<b><u>SUMMARY BY FUND TYPE-EXPENDITURES</u></b>						
2 CASH FUNDS	<u>120,000.00</u>	<u>5,601.91</u>	<u>39,155.88</u>	<u>32.63</u>		<u>80,844.12</u>
<b>BUDGETED EXPENDITURES TOTAL</b>	<u>120,000.00</u>	<u>5,601.91</u>	<u>39,155.88</u>	<u>32.63</u>	<u>0.00</u>	<u>80,844.12</u>
<b><u>BUDGETED FUND TYPES - REVENUES</u></b>						
<b>450000 REVENUE - TAXES</b>						
454300 PARI-MUTUEL WAGERING TAX	75,000.00-	5,601.92-	39,154.93-	52.21		35,845.07-
<b>Major Account 450000 Total</b>	75,000.00-	5,601.92-	39,154.93-	52.21	0.00	35,845.07-
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME		30.35-	266.49-	0.00		266.49
<b>Major Account 480000 Total</b>	0.00	30.35-	266.49-	0.00	0.00	266.49
<b>BUDGETED REVENUE TOTAL</b>	<u>75,000.00-</u>	<u>5,632.27-</u>	<u>39,421.42-</u>	<u>52.56</u>	<u>0.00</u>	<u>35,578.58-</u>
<b><u>SUMMARY BY FUND TYPE - REVENUE</u></b>						
2 CASH FUNDS	<u>75,000.00-</u>	<u>5,632.27-</u>	<u>39,421.42-</u>	<u>52.56</u>		<u>35,578.58-</u>

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STATE OF NEBRASKA  
Department of Administrative Services  
Accounting Division  
Budget Status Report  
As of 03/31/26

04/06/26 13:46:12

Page - 21

- Indicates Credit

Percent of Time Elapsed = 75.07

Agency 036 RACING & GAMING COMMISSION  
Program 088 HORSERACING AID  
Subprogram 000

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<b>BUDGETED REVENUE TOTAL</b>	<u>75,000.00-</u>	<u>5,632.27-</u>	<u>39,421.42-</u>	<u>52.56</u>	<u>0.00</u>	<u>35,578.58-</u>

**Appointment  
of Special  
Investigator –  
Ryan Kunhart**



## Ryan M. Kunhart | Partner

Office: 402.933.3079 | Cell: 402.910.6986  
rkunhart@ddlgroup.com



Ryan M. Kunhart provides legal representation for businesses, governmental entities, and individuals in various litigation cases. These include contract breaches, business torts, trade secret disputes, fiduciary duty matters, negligence, insurance conflicts, and construction defects. Ryan also assists corporate clients in defending against employment claims such as discrimination, wrongful termination, and retaliation under laws like Title VII of the Civil Rights Act, the Americans with Disabilities Act (ADA), the Age Discrimination in Employment Act (ADEA), the Family and Medical Leave Act (FMLA), the Fair Labor Standards Act (FLSA), and other state and federal employment regulations. Additionally, he defends governmental bodies and elected officials in cases related to employment issues, police misconduct, First Amendment violations, and civil rights claims under 42 U.S.C. § 1983.

Ryan provides guidance to clients regarding the creation, execution, and oversight of employment policies and protocols, executive and employment contracts, workplace inquiries, and labor discussions. He aids clients in adhering to relevant federal, state, and local labor regulations and offers counsel on recruitment, disciplinary actions, terminations, bias issues, staff reductions, and remuneration.

### Representative Experience

- Appointed by the Nebraska Attorney General to serve as a Special Assistant Attorney General to represent Nebraska State Trooper on 42 U.S.C. 1983 excessive force claim.
- *Dick v. Koski Pro. Grp., P.C.*, 308 Neb. 257, 953 N.W.2d 257 (2021). Lead defense counsel in a two-week jury trial involving claims seeking \$2,500,000 for tortious interference with business relationships, aiding and abetting a breach of fiduciary duty, malicious prosecution, misappropriation of trade secrets, civil conspiracy, and unjust enrichment. Defense verdict on all claims.
- *Nader v. City of Papillion, et al.*, 917 F.3d 1055 (8th Cir. 2019), cert. denied, 140 S. Ct. 45 (2019). Represented local municipality, its police chief and police officers on Fourth and Fourteenth Amendment unlawful arrest, seizure, and conspiracy claims. Affirmation of summary judgment on all claims.

### Areas of Practice

- Labor & Employment
- Litigation, Trial Practice & Dispute Resolution

### Bar Admissions

- State of Nebraska
- State of Texas
- U.S. District Court, District of Nebraska
- U.S. Court of Appeals for the Eighth Circuit
- U.S. District Court, Northern District of Texas
- U.S. District Court, Western District of Texas

### Education

- Creighton University, School of Law, J.D., *cum laude*, 2011
- Certificate in Litigation
- Creighton University, B.A., *magna cum laude*, Journalism, co-major in History

### Awards & Recognitions

- Best Lawyers in America® - 2025
- Ten Outstanding Young Omahans (TOYO) 2024 Class
- Martindale-Hubbell®, AV Preeminent

DvorakLawGroup.com

#### OMAHA

9500 W. Dodge Rd., Ste. 100  
Omaha, NE 68114  
402.934.4770

#### HASTINGS

515 W. 3rd St.  
Hastings, NE 68901  
402.463.3125

#### SUTTON

214 N. Saunders Ave.  
Sutton, NE 68979  
402.773.5225

#### COLUMBUS

3214 25th St.  
Columbus, NE 68601  
402.564.5880

#### SIOUX FALLS

110 S. Phillips Ave., Ste. 201  
Sioux Falls, SD 57104  
605.271.4386



# DVORAK

Law Group, LLC

## Ryan M. Kunhart | Partner

Office: 402.933.3079 | Cell: 402.910.6986  
rkunhart@ddlawgroup.com



### Representative Experience *(continued)*

- *Hedglin v. Esch and The City of Hastings, Nebraska*, 25 Neb. App. 306 (Neb. Ct. App. 2017). Affirmation of motion to dismiss alleging the Plaintiff failed to comply with requirements under the Nebraska Political Subdivisions Tort Claims Act when the Plaintiff prematurely withdrew her tort claim and filed a lawsuit.
- *Nyamatore v. Schuerman and Omaha Transit Authority*, 25 Neb. App. 209 (Neb. Ct. App. 2017). Affirmation of summary judgment motion alleging the Plaintiff failed to comply with the Nebraska Political Subdivisions Tort Claims Act notice requirements.
- *Cooper v. Penske Truck Leasing, Co., Ltd. Partnership*, 2015 WL 6870007 (D. Neb. 2015). Obtained complete dismissal on summary judgment of Title VII and Nebraska Fair Employment Practices Act race discrimination claims.
- *Williams v. Raynor, Rensch & Pfeiffer, City of Bellevue, Nebraska, et al.*, 669 Fed. Appx. 340 (8th Cir. 2015), cert. denied, 137 S. Ct. 1344 (2017). Represented local municipality on Plaintiff's Fourth, Fifth, Sixth, Fourteenth Amendment, RICO, and other state and federal law claims. Affirmation of summary judgment on all claims.
- *Sanchez v. Bremer and the City of Alliance, Nebraska*, 894 F. Supp. 2d 1190 (D. Neb. 2012). Obtained complete dismissal on summary judgment of Fourth Amendment unlawful seizure and excessive force claim against a municipality.
- Successfully defended multiple charges of discrimination before local, state and federal agencies resulting in No Reasonable Cause determinations.

### Professional Affiliations & Community Involvement

- Youth Lacrosse Coach
- Gift of Adoption Fund's Nebraska and Iowa Chapter, Founding Board Member
- Defense Research Institute, Committee Chair, Civil Rights and Governmental Liability Committee

DvorakLawGroup.com

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110 S. Phillips Ave., Ste. 201  
Sioux Falls, SD 57104  
605.271.4386

**Appointment  
of Hearing  
Officer – Bill  
Austin**

# **WILLIAM F. AUSTIN**

## **BIOGRAPHY**

I was born in New York City, NY on December 15, 1949. My family moved to McCook, Nebraska in my youth after our home situated just off Jamaica Bay was severely damaged by Hurricane Donna in 1961. I attended the University of Nebraska-Lincoln where I received my BA with a major in Political Science and minors in History and English. Thereafter I attended the UNL College of Law and graduated in 1973.

Upon graduation, I was hired as a prosecutor in the office of the Lincoln City Attorney and was later promoted to Chief Assistant, Civil Division, in 1975. In 1979, Mayor Helen Boosalis appointed me to the position of Lincoln City Attorney, an office that I held for 20 years. In 1999, I resigned as City Attorney and joined the firm of Erickson & Sederstrom where I specialized in government law, trial practice, and appellate work. I was general counsel for the Lincoln Airport Authority, the District Energy Corporation and Village Attorney for the Village of Bennet. I was coverage counsel for the League Association of Risk Management. In 2017, William Blake and I formed our own small firm, Blake Austin Law. On December 31, 2021, we dissolved our law partnership, and I have been semi-retired since then.

Over the years, I have served on the State Liquor Control Commission (a position for which I was uniquely qualified), on the Nebraska Power Review Board (a position for which I am not), and as Public Advocate for the State of Nebraska on natural gas matters.

My wife, Lynda, and I have been married for over 50 years and have two adult children: Dr. Tess Karre and Jennifer Austin. Tess is a pathologist practicing in Omaha at UNMC. Jennifer is the director of suitability at Carson Wealth Management in Omaha. We have four grandchildren, with the eldest studying epidemiology at UNMC.

**INTERSTATE SIMULCASTING EXPORT**  
**AGREEMENT 2026**  
**Fonner Park**

(February 14, 2026 through May 2, 2026)

It is hereby agreed between Fonner Park and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc., hereinafter referred to as "Fonner" and "HBPA" respectively that Fonner has the permission of the HBPA to interstate simulcast their 2026 full card to the attached list (Exhibit A) of locations for their respective fees.

This consent is given pursuant to our present contract and expressly conditioned on the understanding (1) that any thoroughbred racetrack approved as an interstate off-track betting outlet maintains a contract with the applicable thoroughbred horseman's group as defined in the 1978 Interstate Horseracing Act; (2) that present circumstances at any approved OTB outlet do not materially change hereafter such that live thoroughbred horseracing becomes threatened or adversely affected, (3) that no approved OTB outlet combines with other OTB outlets to threaten not to, or refuse to purchase interstate simulcasts except upon similar terms and conditions for purchase being made to each of any combination of such outlets; and (4) that all approved OTB outlets obtain all other consents or approvals required by the 1978 Interstate Horseracing Act.

The Nebraska HBPA expressly reserves the right to rescind this consent hereafter should any of the foregoing conditions be violated. Furthermore, re-dissemination of any interstate simulcast for off-track wagering purposes to any OTB outlet not specifically identified in the original or any amended requests for consent of the Nebraska HBPA is prohibited without express notice to, and further consent being obtained from the Nebraska HBPA.

It is understood and agreed by the parties hereto that when permission is sought by the racetrack to send its simulcast signal of live racing to specific receiving facilities, that the permission granted by the horsemen's group is for the signal to go only to the facilities set out in the request, and does not authorize the recipient to re-disseminate the signal to facilities not named in the request,

It is agreed by the parties hereto that the sending racetrack warrants to the horsemen's group that its simulcast signal will be sent only to listed recipients who, by contract, agree not to re-disseminate this signal without the written permission of the sending track, which will give this approval only after any additional recipients are approved by the horsemen's group representing the majority of horsemen at the sending track.

The permission of the HBPA is expressly granted on the condition that the amount of revenue be split between Fonner and the HBPA as follows: 50% of the

initial track share to Fonner, 49% of the initial track share for purses at FONNER and 1% of the initial track share to the Nebraska HBPA. Initial track share is defined as the total commission and break less statutory expenses, (the pari-mutuel tax, racing commission fund and breeders fund contribution), and deductions of the host track decoder, data line, actual television expense, and tote equipment, net to share.

Parties agree that all interstate simulcasting revenues dedicated for purse money shall be paid to the Nebraska HBPA Horsemen's Bookkeeper account in the week that the money is collected and further that Fonner shall give an accounting of these funds to the HBPA on a weekly basis. Also, Fonner will be responsible for collecting all revenues due from all guest sites. The actual revenue amounts will be determined by the liability reports. Liability report means the source document issued by either the tote company or TRPB that lists itemized handle by track, along with the commission and break for each signal. Fonner will also allow the Nebraska HBPA to have electronic access to itemization of these funds, identified in common usage as track handle for each track with which it does business.

It is further agreed by and between the parties that either party may cancel this Amending Agreement upon 48 hours written notice.

DATED THIS 12<sup>th</sup> DAY OF February, 2026

BY:

Gerald W Wollesen

Garald "Wally" Wollesen, President  
Nebraska HBPA

CKotulak

Chris Kotulak, CEO  
Fonner Park

DATE APPROVED BY NRG

Casey Ricketts, Executive Director or Assignee

Dennis Lee, Chairman

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Exhibit A - 2026 Import

Aqueduct-7%	Delaware Park-4.25%	Keeneland-4.35%	Sam Houston-3%
Arapahoe Park-3%	Delta Downs-3.50%	Kentucky Downs-5.5%	Santa Anita Park-6.15%
Arizona Downs-3.25%	Downs at Albuquerque-3%	Laurel Park-4.75%	Saratoga-7%
Assiniboia Downs-3%	Dubai Racing UK-6.5%	Legacy Downs	Saudi Cup-5%
Atokad	Ellis Park-5%	Lone Star Park-3.75%	Sha Tin-6%
Belmont-7%	Emerald Downs-3.5%	Los Alamitos-6.15%	SIS Australia-3%
(Belmont Stakes)-9%	Energy Downs - TBD	Louisiana Downs-4.5%	Sky World Australia-3%
Belmont at the Big A - 7%	Eureka Downs - TBD	Mahoning Valley-3%	Sunland Park-4%
Belterra Park-3%	Evangeline Downs-3.5%	Monmouth Park-4.75%	Sunray Park-3%
Canterbury-4.25%	Fair Grounds-5%	Mountaineer Park-3%	Tampa Bay Downs-5.5%
Century Downs-3%	FanDuel (Fairmount)-3.5%	Oaklawn Park-5%	Thistledown-3.75%
Century Mile-3%	Finger Lakes-3%	Parx-3%	Thunder Plains - TBD
Charles Town-3%	Fort Erie-3%	Penn National-3%	Timonium Fair-3%
Churchill Downs-8%	Gulfstream Park-6%	Pimlico-4.75%	Turf Paradise-3.375%
(Kentucky Derby/Oaks)-10.65%	Happy Valley-6%	(Preakness)-10.20%	Turfway-5%
(Kentucky Derby/ Oaks & Futures-8%)	Hastings-3%	(Black Eyed Susan)-10.20%	Will Rogers Downs-3.25%
Colonial Downs-5%	Hawthorne-3.25%	Prairie Meadows-3%	Woodbine-3.5%
Columbus	Horseman's Park	Presque Isle-4.5%	Wyoming Downs - TBD
Del Mar-6.15%	Horseshoe Indianapolis-4%	Remington Park-3%	Zia Park-3%

California Tracks Add 0.5% on Exotics

Out-of-state tracks will only be imported if Fonner Park is legally allowed to accept their signal under applicable federal laws or court orders. Fonner Park will only import Thoroughbred races for wagering purposes.

# INTERSTATE SIMULCAST AGREEMENT 2026

## Fonner Park

(February 14, 2026 – May 2, 2026)

It is hereby agreed between Fonner Park, hereinafter referred to as "FON" and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc., hereinafter referred to as "HBPA" that FON has the permission of the HBPA to interstate simulcast from the attached list of locations for their respective fees.

The permission of the HBPA is expressly granted on the condition that the amount of interstate revenue generated from these races be split as set forth in the 2026 Six Track Simulcast Agreement.

Parties agree that this permission is contingent upon the host track as per Nebraska Revised Statutes Section 2-1229 1 (a), which states, "the prior written approval of any other racetrack issued a license under Sections 2-1201 to 2-1223 and conducting live racing of the same type on the same day at the same time as the proposed interstate simulcast of race or races." Should the host track deny approval, this agreement will be null and void within 48 hours. Furthermore, if the host track should cancel or suspend live racing on any scheduled live racing day(s), this permission shall be null and void for that specific day(s).

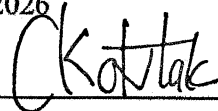
Parties further agree that all interstate simulcasting revenues dedicated for purse money shall be escrowed in a financial institution to bear interest and such interest shall be paid to the Nebraska HBPA Employee Benefit Trust Fund at the start of their succeeding live thoroughbred race meet and further that FON shall give an accounting of these funds to the HBPA on a weekly basis. FON will allow the Nebraska HBPA to have electronic access to itemization of simulcast funds, identified in common usage as track handle for each track with which it does business.

It is further agreed by and between the parties that either party may cancel this agreement upon 48 hours written notice.

Dated this 12<sup>th</sup> day of February, 2026



Gerald "Wally" Wollesen, President, HBPA



Chris Kotulak, CEO, Fonner Park

Approved by NE State Racing Commission

Date \_\_\_\_\_

Casey Ricketts – Executive Director

\_\_\_\_\_

Dennis Lee-Chairman

\_\_\_\_\_

# Fonner Park 2026 Live Meet - Exhibit A

Arima Race Club - Trinidad, W.I.

Assiniboia Downs - Winnipeg, Canada

BetMakers DNA Pty Ltd

- Global Racing Network

Century Downs, Rocky View AB

Century Mile, Edmonton Intl., Canada

-Churchill Downs Technology Initiatives Company;

dba TwinSpires.com (Nebraska residents are prohibited)

Columbus Exposition & Racing - Columbus, NE

Elite Turf Club - International Customers Only

-Churchill Downs Technology Initiatives Company;

dba TwinSpires.com (Nebraska residents are prohibited

from wagering on Fonner Park via Twin Spires)

Louisville, KY - International Customers Only

Elite Turf Club - International Customers Only

Horsemen's Park - Omaha, NE

Latin American Racing Channel

-Chile

-Peru

Legacy Downs - Lincoln, NE

Monarch Content Mgmt. and its guest entities as listed:

-Xpressbet (Nebraska Residents are prohibited from  
wagering on Fonner Park via Xpressbet) - Washington, PA

International Customers Only

- HRU SA, Uruguay

- Camarero, Puerto Rico

- SkyTab, Australia & Chile

Premier Turf Club - Dunedin, FL - International Customers Only

Rocky Mountain Turf Club - Lethbridge, Alberta

TSG Global Wagering Solutions, LLC - Arcadia, CA

International Customers Only

-XB Net; Sky Net; Tote Ireland

- Zeturf, France

TVG Network-Los Angeles, CA-International Customers Only

United Tote, Louisville, KY - International Customers Only

Woodbine Entertainment Group

- HPI



January 1, 2026

NE Racing Commission  
Lincoln, NE

RE: Simulcast Request for Horsemen's Park

The following simulcasting track list is submitted for your approval. We are seeking approval from January 1 through December 31, 2026.

TRACK	RATE	TRACK	RATE
Aqueduct	6.75%	Horseshoe Indianapolis (Indiana)	4.00%
Arapahoe Park	3.00%	Keeneland	4.35%
Belmont	7.00%	Kentucky Downs	5.50%
Belmont Stakes Day	9.25%	Laurel (Maryland Jockey Club)	4.75%
Belterra	3.00%	Legacy Downs	
Breeders' Cup @ Del Mar	10.1% & 10.6%	Lone Star	3.75%
CA Fairs (All)	4.4% & 4.9%	Los Alamitos	6.15% & 6.65%
Canterbury	4.50%	Louisiana Downs	4.50%
Charles Town	3.00%	Mahoning Valley	3.00%
Churchill	8.00%	Meadowlands Harness	3.50%
Kent Derby & Related Races	10.80%	Mohawk	3.00%
Derby Futures	8.00%	Monmouth Park	4.75%
Colonial Downs	5.00%	Monmouth @ Meadowlands	4.75%
Columbus Races		Mountaineer	3.00%
Del Mar	6.15% & 6.65%	Northfield Harness	3.00%
Delaware Park	4.50%	Oaklawn	5.00%
Delta Downs	3.25%	Parx	3.00%
Dubai World Cup	5% & 6%	Penn	3.00%
Ellis Park	5.00%	Pimlico (Maryland Jockey Club)	4.75%
Emerald Downs	3.75%	Preakness & Black Eyed Susan	10.20%
Evangeline Park	3.25%	Prairie Meadows	3.00%
Fairgrounds	5.00%	Presque Isle	4.50%
Finger Lakes	5.00%	Remington Park	3.00%
Fonner Park		Sam Houston	3.25%
Gulfstream	6.00%	Santa Anita	6.15% & 6.65%
Gulfstream Park West	6.00%	Saratoga	7.25%
Gulfst Pegasus World Cup	10.20%	Saratoga Travers Stakes	9.25%
Hawthorne	3.50%	Saudi Cup Races	5.50%
Horsemen's Park		Sunland Race Track	3.00%

(402) 474 - 5371

**LegacyDowns.com**  
7055 South 1st Street  
Lincoln, NE 68512

Tampa Bay Downs	5.75%
Thistledowns	3.50%
Turf Paradise	3.375%
Turfway	5.00%
Will Rogers Down	3.25%
Woodbine	3.00%
Woodbine Harness	3.00%
Zia Park	3.00%

Please let us know that we have your approval.

Sincerely

A handwritten signature in black ink that reads "Jon Johnson". The signature is written in a cursive, flowing style with a large initial "J".

Horsemen's Park  
Chief Operating Officer

# INTERSTATE SIMULCAST AGREEMENT 2026

## Legacy Downs

(May 16, 2026 – June 14, 2026)

It is hereby agreed between Legacy Downs, hereinafter referred to as "Legacy" and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc., hereinafter referred to as "HBPA" that Legacy has the permission of the HBPA to interstate simulcast from the attached list of locations for their respective fees.

The permission of the HBPA is expressly granted on the condition that the amount of interstate revenue generated from these races be split as set forth in the 2026 Six Track Simulcast Agreement.

Parties agree that this permission is contingent upon the host track as per Nebraska Revised Statutes Section 2-1229 1 (a), which states, "the prior written approval of any other racetrack issued a license under Sections 2-1201 to 2-1223 and conducting live racing of the same type on the same day at the same time as the proposed interstate simulcast of race or races." Should the host track deny approval, this agreement will be null and void within 48 hours. Furthermore, if the host track should cancel or suspend live racing on any scheduled live racing day(s), this permission shall be null and void for that specific day(s).

Parties further agree that all interstate simulcasting revenues dedicated for purse money shall be escrowed in a financial institution to bear interest and such interest shall be paid to the Nebraska HBPA Employee Benefit Trust Fund at the start of their succeeding live thoroughbred race meet and further that Legacy shall give an accounting of these funds to the HBPA on a weekly basis. Legacy will allow the Nebraska HBPA to have electronic access to itemization of simulcast funds, identified in common usage as track handle for each track with which it does business.

It is further agreed by and between the parties that either party may cancel this agreement upon 48 hours written notice.

Dated this 5<sup>th</sup>, day of April 2026

Gerald W Wollesen  
Gerald "Wally" Wollesen, President, HBPA  
Downs

Lori Thomas  
Lori Thomas, Legacy

Approved by NE State Racing Commission

Date

Casey Ricketts – Executive Director

Dennis Lee-Chairman



January 1, 2026

NE Racing Commission  
Lincoln, NE

RE: Simulcast Request for Horsemen's Park

The following simulcasting track list is submitted for your approval. We are seeking approval from January 1 through December 31, 2026.

TRACK	RATE	TRACK	RATE
Aqueduct	6.75%	Horseshoe Indianapolis (Indiana)	4.00%
Arapahoe Park	3.00%	Keeneland	4.35%
Belmont	7.00%	Kentucky Downs	5.50%
Belmont Stakes Day	9.25%	Laurel (Maryland Jockey Club)	4.75%
Belterra	3.00%	Legacy Downs	
Breeders' Cup @ Del Mar	10.1% & 10.6%	Lone Star	3.75%
CA Fairs (All)	4.4% & 4.9%	Los Alamitos	6.15% & 6.65%
Canterbury	4.50%	Louisiana Downs	4.50%
Charles Town	3.00%	Mahoning Valley	3.00%
Churchill	8.00%	Meadowlands Harness	3.50%
Kent Derby & Related Races	10.80%	Mohawk	3.00%
Derby Futures	8.00%	Monmouth Park	4.75%
Colonial Downs	5.00%	Monmouth @ Meadowlands	4.75%
Columbus Races		Mountaineer	3.00%
Del Mar	6.15% & 6.65%	Northfield Harness	3.00%
Delaware Park	4.50%	Oaklawn	5.00%
Delta Downs	3.25%	Parx	3.00%
Dubai World Cup	5% & 6%	Penn	3.00%
Ellis Park	5.00%	Pimlico (Maryland Jockey Club)	4.75%
Emerald Downs	3.75%	Preakness & Black Eyed Susan	10.20%
Evangeline Park	3.25%	Prairie Meadows	3.00%
Fairgrounds	5.00%	Presque Isle	4.50%
Finger Lakes	5.00%	Remington Park	3.00%
Fonner Park		Sam Houston	3.25%
Gulfstream	6.00%	Santa Anita	6.15% & 6.65%
Gulfstream Park West	6.00%	Saratoga	7.25%
Gulfst Pegasus World Cup	10.20%	Saratoga Travers Stakes	9.25%
Hawthorne	3.50%	Saudi Cup Races	5.50%
Horsemen's Park		Sunland Race Track	3.00%

(402) 731-2900

HorsemensPark.com  
6303 Q Street  
Omaha, NE 68117

Tampa Bay Downs	5.75%
Thistledowns	3.50%
Turf Paradise	3.375%
Turfway	5.00%
Will Rogers Down	3.25%
Woodbine	3.00%
Woodbine Harness	3.00%
Zia Park	3.00%

Please let us know that we have your approval.

Sincerely

A handwritten signature in black ink that reads "Jon Johnson". The signature is written in a cursive style with a large, looping initial "J".

Horsemen's Park  
Chief Operating Officer

# INTERSTATE SIMULCAST AGREEMENT 2026

## Horsemen's Park

(June 27, 2026 – July 12, 2026)

It is hereby agreed between Horsemen's Park, hereinafter referred to as "Horsemen's Park" and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc., hereinafter referred to as "HBPA" that Horsemen's Park has the permission of the HBPA to interstate simulcast from the attached list of locations for their respective fees.

The permission of the HBPA is expressly granted on the condition that the amount of interstate revenue generated from these races be split as set forth in the 2026 Six Track Simulcast Agreement.

Parties agree that this permission is contingent upon the host track as per Nebraska Revised Statutes Section 2-1229 1 (a), which states, "the prior written approval of any other racetrack issued a license under Sections 2-1201 to 2-1223 and conducting live racing of the same type on the same day at the same time as the proposed interstate simulcast of race or races." Should the host track deny approval, this agreement will be null and void within 48 hours. Furthermore, if the host track should cancel or suspend live racing on any scheduled live racing day(s), this permission shall be null and void for that specific day(s).

Parties further agree that all interstate simulcasting revenues dedicated for purse money shall be escrowed in a financial institution to bear interest and such interest shall be paid to the Nebraska HBPA Employee Benefit Trust Fund at the start of their succeeding live thoroughbred race meet and further that Horsemen's Park shall give an accounting of these funds to the HBPA on a weekly basis. Horsemen's Park will allow the Nebraska HBPA to have electronic access to itemization of simulcast funds, identified in common usage as track handle for each track with which it does business.

It is further agreed by and between the parties that either party may cancel this agreement upon 48 hours written notice.

Dated this 5<sup>th</sup>, day of April 2026

Garald W. Wollesen

Garald "Wally" Wollesen, President, HBPA

Lori Thomas

Lori Thomas, Horsemen's Park

Approved by NE State Racing Commission

Date

Casey Ricketts – Executive Director

Dennis Lee-Chairman



# Legacy Downs

2026 Live Meet  
Racing Officials

Steward.....	Doug Schoepf
Steward.....	Mark Anderson
Racing Secretary .....	Wayne I. Anderson
Racing Office Secretary/Entry Clerk .....	Sally Anderson
Program Coordinator .....	Bill Hodtwalker
Paddock Judge/Identifier .....	Dennis Hall
Outrider .....	Bill Kraus
Outrider .....	Paula Thompson
Clocker/Clerk of Scales/Jockey's Room Custodian.....	Don Frazier
Starter/Stall Man .....	Scott Peers
TRPB Digital Tattoo Technician .....	Don Frazier
Horsemen's Bookkeeper .....	Deb Peers
Assistant Racing Secretary/Stakes Coordinator.....	Chad Anderson

(402) 474 - 5371

**LegacyDowns.com**  
7055 South 1st Street  
Lincoln, NE 68512



April 2nd, 2026

Dear Executive Director Ricketts,

We respectfully request Legacy Downs wagers and takeout rates for the 2026 Live Meet, as listed below, be added to the April 10<sup>th</sup> agenda for the Commission's consideration.

**Wagers & Minimums -**

WPS: \$2 minimum

Exacta: \$1 minimum

Trifecta: \$0.50 minimum

Superfecta: \$0.10 minimum

Daily Double: \$2 minimum

Pick 3: \$0.50 minimum

Pick 4: \$0.50 minimum

Pick 5 Jackpot: \$0.50 minimum\*

\* (\$5,000 minimum unique ticket payout guaranteed. Final day of racing will force mandatory payout.)

**Takeout Rates -**

WPS: 18%

Exotics: 23%

Pick 5 Jackpot: 20%

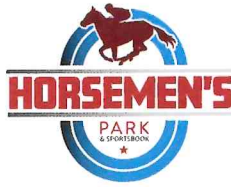
Please let us know that we have your approval.

Sincerely,

Lori Thomas  
H.E.R dba Legacy Downs  
Chief Operating Officer

(402) 474 - 5371

**LegacyDowns.com**  
7055 South 1st Street  
Lincoln, NE 68512



# Horsemen's Park

## 2026 Live Meet Racing Officials

Steward.....	Doug Schoepf
Steward.....	Mark Anderson
Racing Secretary .....	Wayne I. Anderson
Racing Office Secretary/Entry Clerk .....	Sally Anderson
Program Coordinator .....	Bill Hodtwalker
Paddock Judge/Identifier .....	Dennis Hall
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Assistant Racing Secretary/Stakes Coordinator.....	Chad Anderson

(402) 731-2900

**HorsemensPark.com**  
6303 Q Street  
Omaha, NE 68117



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Sincerely,

Lori Thomas  
H.E.R dba Horsemen's Park  
Chief Operating Officer

(402) 731-2900

**HorsemensPark.com**  
6303 Q Street  
Omaha, NE 68117

**To:** Ricketts, Casey <Casey.Ricketts@nebraska.gov>

**Subject:** Lake Mac Racetrack 2026 Racing Dates

Casey Ricketts

Executive Director

Nebraska Racing & Gaming Commission

Lincoln, Nebraska

Casey, Chairman and Members of the Commission:

On behalf of Hastings Exposition and Racing, Inc. ("HER"), licensed operator of Lake Mac Racetrack in Ogallala, this letter serves as formal notice of an amendment to our previously approved 2026 live race dates and format.

HER timely submitted and received approval for four (4) live race days conducted over two (2) weekends in July 2026. As the statewide racing calendar was finalized, certain dates aligned in a manner that created an equipment conflict involving starting gate availability with Columbus Exposition & Racing. Both facilities utilize gates from the same vendor, and the current schedule does not allow HER to secure compliant equipment without creating transport and timing conflicts. To protect horse and rider safety, ensure equipment compliance, and preserve statewide racing integrity, HER will conduct its 2026 live meet as follows:

- July 10–11, 2026
- Two (2) consecutive race days
- Four (4) races per day
- First Post: 3:00 p.m. Mountain Time
- Location: Lake Mac Racetrack, Ogallala, Nebraska

This revision consolidates the schedule to resolve the operational conflict. HER believes this adjustment is consistent with the Commission's safety and compliance objectives and remains committed to coordinating race dates in good faith with fellow licensees.

We will proceed with condition book preparation and operational planning consistent with the revised format and look forward to its inclusion on the April Commission agenda for formal ratification.

We appreciate the Commission's continued communication and remain committed to conducting our meet in full compliance with Nebraska law and Commission regulations.

Respectfully submitted,

Cynthia Smith

Director of Racing, Lake Mac Racetrack

President, Hastings Exposition and Racing, Inc.

**2025 Independent  
Financial Audit of  
Gaming Operators  
and Track Operators**

**NEBRASKA  
THOROUGHBRED  
BREEDERS  
ASSOCIATION**

**NEBRASKA  
HORSEMEN'S  
BENEVOLENT AND  
PROTECTIVE  
ASSOCIATION**

**NEBRASKA  
QUARTER HORSE  
RACING  
ASSOCIATION**

**NEBRASKA  
THOROUGHBRED  
BREEDERS  
ASSOCIATION**

**THOROUGHBRED  
RACING  
ASSOCIATIONS OF  
NEBRASKA**

**Updates  
from  
Authorized  
Gaming  
Operators**

# **Director's Update**

# **PUBLIC COMMENTS**

# **EXECUTIVE SESSION**

# **RECONVENE MEETING**

# **ADJOURNMENT**