ATTESTATION REPORT
OF THE
NEBRASKA LIQUOR CONTROL COMMISSION

JULY 1, 2004 THROUGH JUNE 30, 2005

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Issued on February 24, 2006

February 23, 2006

Hon. Kate Witek
Auditor of Public Accounts
Lincoln, Nebraska 68509

Dear Mrs. Witek:

Enclosed is our attestation report of the Nebraska Liquor Control Commission for the year ended June 30, 2005.

The objectives of the examination were to examine organizational structure, report on the schedule of revenues, expenditures, and changes in fund balances, and evaluate compliance with pertinent state statutes, regulations, and accounting procedures. Our examination included tests of accounting records, internal controls and compliance, and such other procedures we determined necessary.

We wish to express our appreciation for the cooperation and assistance provided during our examination.

Respectfully submitted,

Timothy J. Channer, CPA
Assistant Deputy Auditor

Approved:

AUDITOR OF PUBLIC ACCOUNTS

NEBRASKA LIQUOR CONTROL COMMISSION

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NEBRASKA LIQUOR CONTROL COMMISSION

BACKGROUND

The Liquor Control Commission, created by the Liquor Control Act of 1935, regulates and controls all phases of the manufacture, sale, distribution, and traffic of alcoholic beverages in the State. The Commission regulates the liquor industry by the issuance, revocation, or suspension of liquor licenses as provided by statute. The Commission is also responsible for the collection of applicable license and permit fees and the excise tax on alcoholic beverages, which are remitted to the State Treasurer.

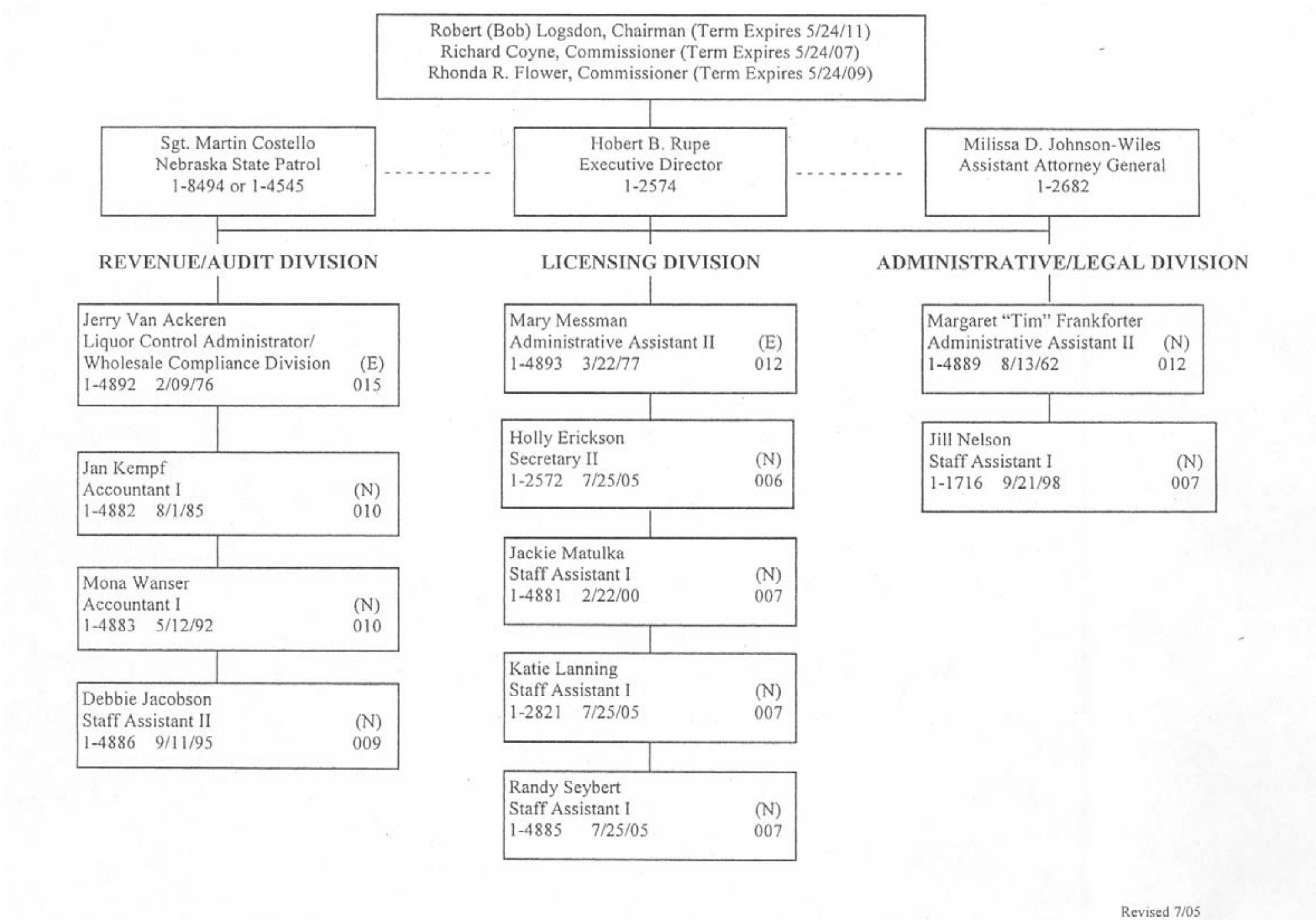
The Commission is composed of three members who are appointed for a term of six years by the Governor with approval by the Legislature. The Commission meets at least once a month. Each member is paid an annual salary of $12,500 and is reimbursed for expenses.

MISSION STATEMENT

The mission of the Nebraska Liquor Control Commission is to regulate and control the alcoholic beverage industry and beverages within and into the State of Nebraska in an efficient, effective manner in order to promote the public health, safety, and welfare.

NEBRASKA LIQUOR CONTROL COMMISSION

ORGANIZATIONAL CHART



EXIT CONFERENCE

An exit conference was held January 27, 2006, with the Commission to discuss the results of our examination. Those in attendance for the Nebraska Liquor Control Commission were:

NAME	TITLE
Hobert B. Rupe	Executive Director
Jerry Van Ackeren	Compliance Manager
Margaret Frankforter	Administrative Assistant
Mary Messman	Administrative Assistant

SUMMARY OF COMMENTS

During our examination of the Nebraska Liquor Control Commission, we noted certain matters involving the internal control over financial reporting and other operational matters which are presented here.

1. ***Penalties and License Fees:*** The Commission deposited $309,701 in penalties and license fees into the Temporary School Fund during the fiscal year ended June 30, 2005, in accordance with State statutes; however, the statutes are in conflict with the Nebraska Constitution. Fines, penalties, and license fees should be deposited into the Common School Fund in accordance with the Nebraska Constitution.

2. ***Capital Outlay:*** During our review of the Commission's capital assets and expenditures, we noted two of six expenditure documents tested were not coded to the correct object account. The Commission coded a total of $51,551 in expenditures to capital outlay object accounts for purchases of equipment under the $1,500 capitalization policy.

3. ***Reconciliation of Bank Records to the Nebraska Information System:*** The Department of Administrative Services' reconciliation process is still not done in a timely manner and continues to reflect unknown variances.

More detailed information on the above items is provided hereafter. It should be noted this report is critical in nature as it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this report were furnished to the Commission to provide them an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Responses have been objectively evaluated and recognized, as appropriate, in the report. Responses that indicate corrective action has been taken were not verified at this time, but will be verified in the next examination.

We appreciate the cooperation and courtesy extended to our staff during the course of the examination.

COMMENTS AND RECOMMENDATIONS

1. <u>Penalties and License Fees</u>

The Nebraska Constitution Article VII, Section 5 (1) states, ". . . all fines, penalties, and license money arising under the general laws of the state . . . shall belong and be paid over to the counties respectively where the same may be levied or imposed . . . All such fines, penalties, and license money shall be appropriated exclusively to the use and support of the common schools in the respective subdivisions where the same may accrue . . ."

Neb. Rev. Stat. Section 79-1035.02 R.R.S. 2003 created the Temporary School Fund and states the balance of the fund "shall be exclusively used . . . in accordance with Article VII, Section 9, of the Constitution of Nebraska, and shall be distributed to each public school district annually."

Neb. Rev. Stat. Section 53-1,104 R.R.S. 2004 refers to violations by liquor licensees and the penalties imposed by the Commission related to the violations. The statute states, "All funds received under this section shall be remitted to the State Treasurer for credit to the temporary school fund." Further, Neb. Rev. Stat. Section 53-138.01 R.R.S. 2004 states "The State Treasurer shall credit all license fees received by the commission for licenses issued pertaining to alcoholic liquor, including beer, to the temporary school fund to be used for the support of the common schools as provided in Article VII, Section 5, of the Constitution of Nebraska."

The Commission followed the language provided in the statutes for the deposit of penalties and license fees assessed and collected. The Commission deposited $309,701 in penalties and license fees into the Temporary School Fund during the fiscal year ended June 30, 2005; however, statutes 53-1,104 and 53-138.01 are in conflict with the Nebraska Constitution. Fines, penalties, and license fees should be deposited with the State Treasurer for distribution to the common schools in accordance with Article VII, Section 5 of the Nebraska Constitution.

When penalties and license fees are deposited into the Temporary School Fund, there is an increased risk the monies are not being distributed to the common schools, as required by the Nebraska Constitution.

> We recommend the Commission request a legal opinion from the Attorney General requesting guidance for the appropriate fund to deposit all fines, penalties, and licenses. We also recommend the Commission continue to work with the Legislature to resolve the apparent conflict between State statutes and the Nebraska Constitution.

Commission's Response: It appears that this issue is one that applies to multiple state agencies not just the Nebraska Liquor Control Commission, therefore we believe that the appropriate agency to request an opinion from the Attorney General should be either the State Auditor or State Treasurer.

COMMENTS AND RECOMMENDATIONS
(Continued)

2. Capital Outlay

Nebraska State Accounting Manual, AM-005, General Policies, Section 28 establishes $1,500 as the minimum for capitalization of equipment and states "capitalized items must be coded to object codes 580000 – 586900." Good internal control requires procedures to ensure expenditures are coded to the correct object account in accordance with the Nebraska State Accounting Manual.

During our review of the Commission's capital assets and expenditures, we noted two of six expenditure documents tested were not coded to the correct object account. The Commission coded a total of $51,551 in expenditures to capital outlay object accounts for purchases of equipment under the $1,500 capitalization policy. An adjustment was made to the Schedule of Revenues, Expenditures, and Changes in Fund Balances to correctly reflect the amount as operating expenditures.

When purchases are not properly coded, there is an increased risk of overstatement of capital outlay expenditures and noncompliance with the Nebraska State Accounting Manual.

> We recommend the Commission implement procedures to ensure expenditures are properly coded in accordance with the Nebraska State Accounting Manual.

Commission's Response: The Commission has already implemented the recommendation.

3. Reconciliation of Bank Records to the Nebraska Information System

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial information. Without a timely and complete reconciliation of bank records to the Nebraska Information System (NIS), there is a greater risk for fraud and errors to occur and to remain undetected.

During the audit of the Comprehensive Annual Financial Report (CAFR) of the State of Nebraska, the Auditor of Public Accounts (APA) noted the absence of reconciliation between the Nebraska State Treasurer's actual bank statements and Nebraska accounting records (in both NIS and NAS, the Nebraska Accounting System before NIS). This has been an issue for the Department of Administrative Services (DAS) Accounting Division for many years. The APA's previous versions noted monthly reconciliations have not been completed in a timely manner and reconciliations performed have shown significant unknown variances between the bank records and the accounting records, with the bank being short compared to the accounting records. Although DAS Accounting Division continues to work on correcting the reconciliation of bank

COMMENTS AND RECOMMENDATIONS
(Continued)

3. <u>Reconciliation of Bank Records to the Nebraska Information System</u> (Concluded)

records to NIS, the APA continues to note areas where improvement is still needed in the reconciliation process to ensure NIS integrity and operational efficiency. Specifically, the APA noted the status of the reconciliation process as of August 11, 2005 to be as follows:

> DAS Accounting Division has worked on the reconciliation process, but continued progress is needed. DAS Accounting Division's reconciliation process has developed into a very detailed process of analyzing bank activity, compared to activity recorded on NIS, to identify reconciling items. DAS Accounting Division has completed their reconciliation process for the months of June and July of 2004. The APA has reviewed these reconciliations. These two months show variances of $2,944,126 and $2,932,824, respectively. Again, the reconciliations show the bank being short compared to the accounting records. Per inquiry of management, DAS Accounting Division has started the reconciliation process for various months of the fiscal year ended June 30, 2005; however, the reconciliation process has not been a continuous monthly process and no monthly reconciliation has been completed since July of 2004.

Although DAS Accounting Division has worked on the reconciliation process, the process is still not done in a timely manner and the variance is inconsistent. The reconciliation continues to reflect unknown variances and shortages. Complete and timely reconciliation procedures between bank records and accounting records are required to provide control over cash and accurate financial information.

> The APA recommends DAS Accounting Division continue their reconciliation process, in a more timely manner, and on at least a monthly basis, to ensure all financial information is correct on NIS. We also recommend, when a consistent cash variance between the bank records and the accounting records is obtained (based on at least six months of reconciliations), DAS submit their plan for adjusting NIS to the Governor and the Legislature so they may take appropriate action to correct NIS and resolve the variances noted.

This issue is the responsibility of DAS Accounting Division; however, as the variances have not been identified by fund or agency, this issue directly affects all Nebraska State agencies' financial information and must be disclosed in this report.

Commission's Response: This issue appears to be a disagreement between the State Auditors Office and the Department of Administrative Services. The Commission believes that it is inappropriate to raise this issue in this report. The recommendation in the report is directed not at the Commission but at DAS. The Commission has neither the ability nor the authority to implement the recommendations.

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NEBRASKA LIQUOR CONTROL COMMISSION

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Liquor Control Commission
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Liquor Control Commission (Commission) for the fiscal year ended June 30, 2005. The Commission's management is responsible for the schedule of revenues, expenditures, and changes in fund balances. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and accordingly, included examining, on a test basis, evidence supporting the schedule of revenues, expenditures, and changes in fund balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the Nebraska Liquor Control Commission for the fiscal year ended June 30, 2005, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2006, on our consideration of the Nebraska Liquor Control Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an attestation engagement performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our examination.

This report is intended solely for the information and use of the Commission and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Timothy J. Chaney CPA

January 27, 2006 Assistant Deputy Auditor

NEBRASKA LIQUOR CONTROL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2005

	State General Fund 10000	Winery & Grape Production Promotion Fund 21970	Rule & Regulation Cash Fund 23500	Temporary School Fund 61360	**Total (Memorandum Only)**
REVENUES:					
Appropriations	$ 841,308	$ -	$ -	$ -	$ 841,308
Taxes	24,087,024	4,995	-	-	24,092,019
Sales & Charges	458,445	-	34,253	132,051	624,749
Miscellaneous	6,059	-	2,189	177,650	185,898
TOTAL REVENUES	25,392,836	4,995	36,442	309,701	25,743,974
EXPENDITURES:					
Personal Services	570,446	-	-	-	570,446
Operating	253,610	-	32,367	-	285,977
Travel	13,990	-	-	-	13,990
Capital Outlay	3,262	-	-	-	3,262
TOTAL EXPENDITURES	841,308	-	32,367	-	873,675
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,551,528	4,995	4,075	309,701	24,870,299
OTHER FINANCING SOURCES (USES):					
Sales of Assets	1,732	-	-	-	1,732
Deposit to General Fund	(24,553,260)	-	-	-	(24,553,260)
Deposit to/from Common Fund (Note 5)	-	(4,995)	-	(309,701)	(314,696)
TOTAL OTHER FINANCING SOURCES (USES)	(24,551,528)	(4,995)	-	(309,701)	(24,866,224)
Net Change in Fund Balances	-	-	4,075	-	4,075
FUND BALANCES, JULY 1, 2004	4,391	-	65,356	-	69,747
FUND BALANCES, JUNE 30, 2005	$ 4,391	$ -	$ 69,431	$ -	$ 73,822
FUND BALANCES CONSISTS OF:					
General Cash	$ -	$ -	$ 65,481	$ 16,835	$ 82,316
NSF Items	-	-	3,950	-	3,950
Deposits with Vendors	4,391	-	-	-	4,391
Deposits	-	-	-	(16,835)	(16,835)
TOTAL FUND BALANCES	$ 4,391	$ -	$ 69,431	$ -	$ 73,822

The accompanying notes are an integral part of the schedule.

NOTES TO THE SCHEDULE

For the Fiscal Year Ended June 30, 2005

1. Criteria

The accounting policies of the Nebraska Liquor Control Commission are on the basis of accounting as prescribed by the State of Nebraska Department of Administrative Services (DAS).

Per Neb. Rev. Stat. Section 81-1107(2) R.S.Supp., 2004, the State of Nebraska Director of Administrative Services duties include "The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes."

The Nebraska Information System (NIS) is the official accounting system prescribed by DAS for the State of Nebraska. Policies and procedures are detailed in NIS manuals and Nebraska Accounting System Concepts published by DAS and available to the public. The financial information used to prepare the schedule of revenues, expenditures, and changes in fund balances for the Commission was obtained directly from the NIS. NIS records accounts receivable and accounts payable as transactions occur. As such certain revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. The accounts payable liability recorded on NIS, and thus recorded as expenditures, as of June 30, 2005, includes only those payables posted to NIS before June 30, 2005, and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2005, **does not** include amounts for goods and services received before June 30, 2005 which had not been posted to NIS as of June 30, 2005.

NIS also records other liabilities in an account titled Deposits. The Commission used the account to hold license application fees until the license had been issued. The recording of this liability reduces the fund balance/equity.

The NIS system does not include liabilities for accrued payroll and compensated absences.

The fund types established by NIS that are used by the Commission are:

> **10000 – General Fund** – accounts for all financial resources not required to be accounted for in another fund.
>
> **20000 – Cash Funds –** account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.
>
> **60000 – Trust Funds** – account for assets held by the State in a trustee capacity. Expenditures are made in accordance with the terms of the trust.

NOTES TO THE SCHEDULE
(Continued)

1. **Criteria** (Continued)

The major revenue object account codes established by NIS used by the Commission are:

Appropriations – Appropriations are granted by the Legislature to make expenditures and to incur obligations. The amount of appropriations reported as revenue is the amount of expenditures.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes recorded as revenue for the Commission consists of beer and liquor taxes.

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income and penalties.

The major expenditure object account titles established by NIS used by the Commission are:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Commission.

Operating – Expenditures directly related to a program's primary service activities.

Travel – All travel expenses for any state officer, employee, or member of any commission, council, committee, or board of the State.

Capital Outlay – Expenditures which result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

Other significant object account codes established by NIS and used by the Commission include:

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, and receivable accounts. Accounts receivable are recorded as an increase to revenues and an increase to fund balance on the schedule. Cash accounts and deposits with vendors are also included in fund balance and are reported as recorded on NIS.

NOTES TO THE SCHEDULE
(Continued)

1. Criteria (Concluded)

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions increase expenditures and decrease fund balance. Other liabilities recorded on NIS for the Commission's funds at June 30, 2005, included Deposits. The Commission used the account to hold license application fees until the license had been issued. Once the license is issued, the amounts are recorded on the Schedule of Revenues, Expenditures, and Changes in Fund Balances in a revenue account.

Other Financing Sources – Proceeds of fixed asset dispositions.

2. State Agency

The Nebraska Liquor Control Commission (Commission) is a State agency established under and governed by the laws of the State of Nebraska. As such, the Commission is exempt from State and Federal income taxes. The schedule includes all funds of the Commission.

The Nebraska Liquor Control Commission is part of the primary government for the State of Nebraska.

3. Totals

The Totals "Memorandum Only" column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

4. Capital Assets

Under NIS, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures. Capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) would be reported for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). The Commission values all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of $1,500 at the date of acquisition and has an expected useful life of two or more years is capitalized. Depreciation expenses would be reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

NOTES TO THE SCHEDULE
(Continued)

4. Capital Assets (Concluded)

Equipment is depreciated using the straight-line method with estimated useful lives of three to ten years.

Capital asset activity of the Commission for the fiscal year ended June 30, 2005, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets				
Equipment	$ 13,867	$ 3,262	$ 1,500	$ 15,629
Less accumulated depreciation for:				
Equipment				10,144
Total capital assets, net of depreciation				$ 5,485

5. Deposits to/from Common Funds

Deposits to the Winery and Grape Production Promotion Fund include taxes on Nebraska winery production required to be deposited in the fund by Neb. Rev. Stat. Section 53-304 R.R.S. 2004.

Deposits to the Temporary School Fund include fees for licenses issued and penalties assessed on violations by licensees required to be deposited in the fund by Neb. Rev. Stat. Sections 53-138.01 and 53-1,104 R.R.S. 2004.

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NEBRASKA LIQUOR CONTROL COMMISSION

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN EXAMINATION OF THE SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Nebraska Liquor Control Commission
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Liquor Control Commission for the fiscal year ended June 30, 2005, and have issued our report thereon dated January 27, 2006. We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our examination, we considered the Nebraska Liquor Control Commission's internal control over financial reporting in order to determine our procedures for the purpose of expressing our opinion on the schedule of revenues, expenditures, and changes in fund balances, and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Nebraska Liquor Control Commission's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial schedule. A reportable condition is described in the Comments Section of the report as Comment Number 3 (Reconciliation of Bank Records to the Nebraska Information System).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial schedule being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nebraska Liquor Control Commission's schedule of revenues, expenditures, and changes in fund balances, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our examination, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain additional items that we reported to management of the Nebraska Liquor Control Commission in the Comments Section of this report as Comment Number 1 (Penalties and License Fees) and Comment Number 2 (Capital Outlay).

This report is intended solely for the information and use of the Commission and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

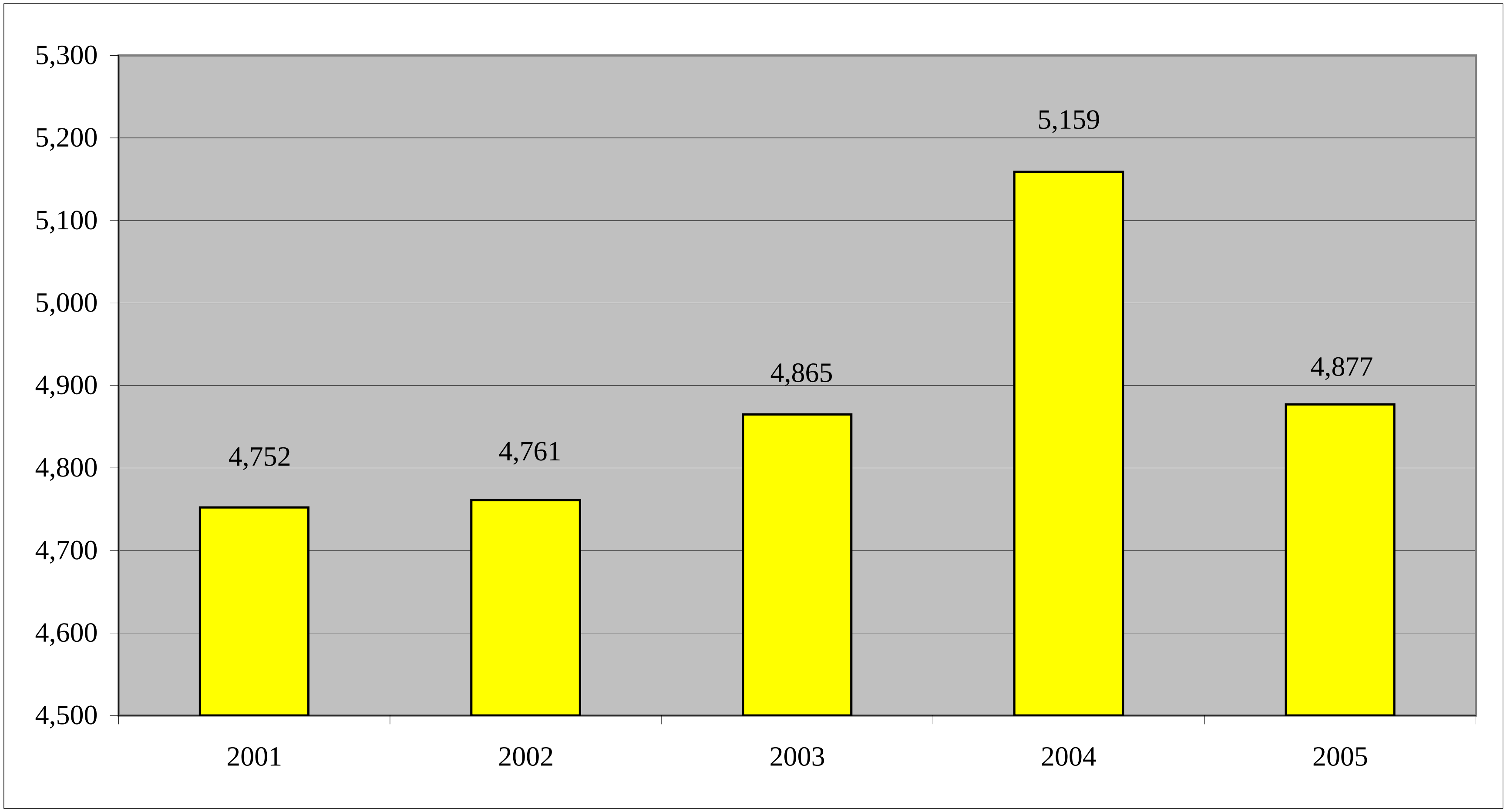
Timothy J. Channer CPA

January 27, 2006 Assistant Deputy Auditor

STATISTICAL SECTION

Our examination was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures, and changes in fund balances. Statistical Section information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the schedule of revenues, expenditures, and changes in fund balances, and, accordingly, we express no opinion on it.

NEBRASKA LIQUOR CONTROL COMMISSION
LIQUOR LICENSES ON RECORD
Fiscal Years Ended June 30, 2001, 2002, 2003, 2004, and 2005

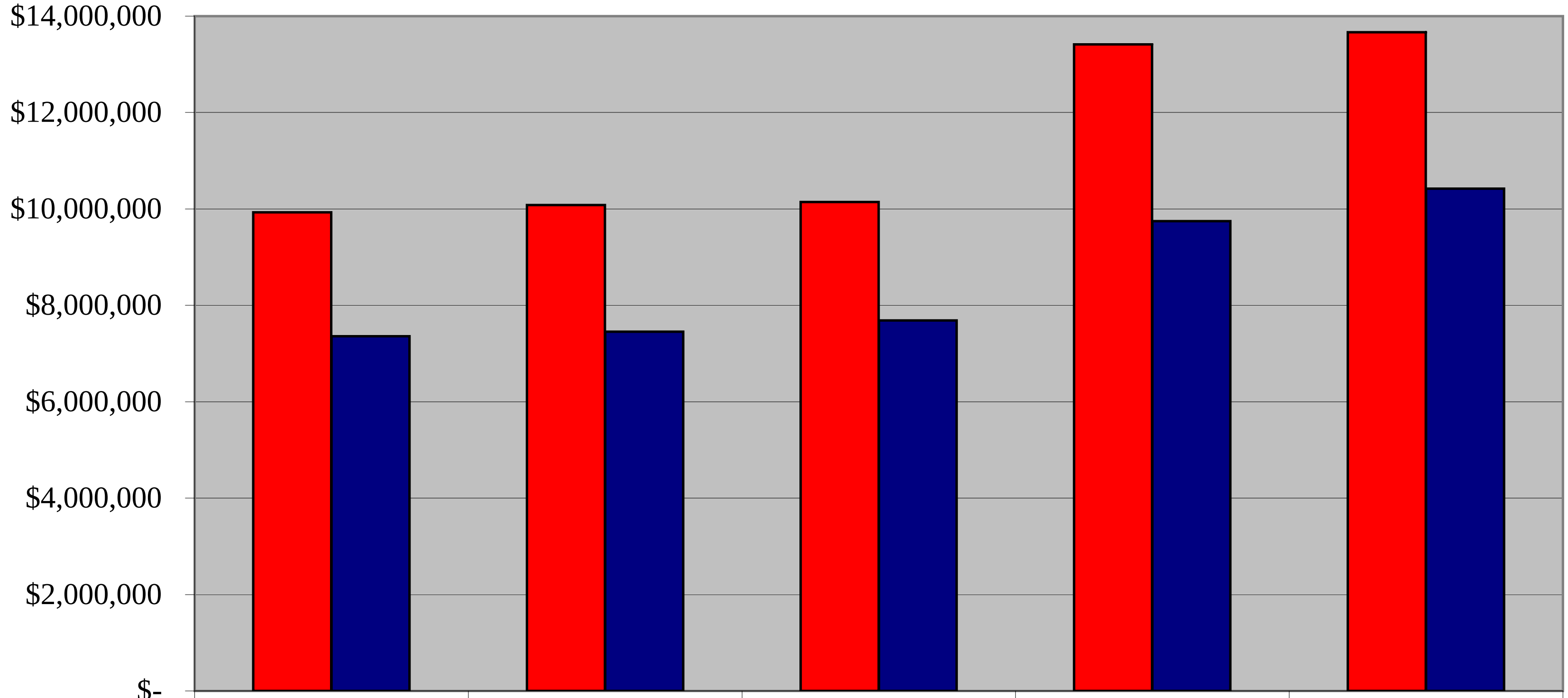


NOTE: Licenses on record include the following types: Retail, Shipper, Wholesale, and Miscellaneous.

NEBRASKA LIQUOR CONTROL COMMISSION

BEER AND ALCOHOL TAX REVENUE

Fiscal Years Ended June 30, 2001, 2002, 2003, 2004, and 2005



	2001	2002	2003	2004	2005
Beer Tax	$9,928,385	$10,078,101	$10,147,149	$13,414,061	$13,663,067
Alcohol Tax	$7,361,772	$7,456,291	$7,686,580	$9,745,780	$10,423,956

NOTE: 2003 Neb. Laws LB 283, Section 1, increased the tax on beer and alcohol effective July 1, 2003.