

Wyoming Lottery Corp
Balance Sheet
As of September 30, 2015

ASSETS**Current Assets****Checking/Savings**

Checking Accounts	503,780.43
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Prize Account Petty Cash (Till)	905.00
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Restricted Fidelity Fund Cash	45,244.17
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Total Checking/Savings	549,929.60
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Other Current Assets

Prepaid Expenses	123,855.34
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Retail Accounts Receivable	203,916.76
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Total Other Current Assets	327,772.10
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Total Current Assets	877,701.70
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Noncurrent Assets

Capital Assets, Net	689,530.75
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Capital Assets, Trademarks	42,575.50
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Deposits - Building	5,000.00
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Total Noncurrent Assets	737,106.25
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Deferred Outflows of Resources

Pension Related Outflows	438,529.00
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TOTAL ASSETS	2,053,336.95
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LIABILITIES & EQUITY**Liabilities****Current Liabilities**

Accounts Payable	899,153.77
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Prizes Payable	1,048,252.47
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Payroll Liabilities	30,866.47
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Total Current Liabilities	1,978,272.71
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Noncurrent Liabilities

Jonah Loan Account	731,399.07
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Net Pension Liability	598,600.00
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Total Noncurrent Liabilities	1,329,999.07
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Deferred Inflows of Resources

Pension Related Inflows	-32,415.00
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Total Liabilities	3,275,856.78
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Equity

Retained Earnings	-1,816,854.46
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Net Income	594,334.63
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TOTAL LIABILITIES & EQUITY	2,053,336.95
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Wyoming Lottery Corp
Profit & Loss
 July 2015 through September 2015

Operating Income/Expense**Income****Income / Revenues**

Mega Millions Sales (net)	988,608.00
Power Ball Sales (net)	2,104,414.00
Cowboy Draw Sales (net)	3,049,564.00

Total Income / Revenues	6,142,586.00
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Other Revenues

Application Fees (Fidelity-Res)	500.00
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Total - Other Revenues	<u>500.00</u>
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Total Income	6,143,086.00
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Cost of Goods Sold**Direct Gaming Costs****Prize Expense - Low Tier/ HI**

Megamillions Low Tier	143,155.69
Powerball Low Tier	112,121.05
Cowboy Draw Low Tier	805,777.39
Prize Expense - Other	<u>-1,913.69</u>

Total Prize Expense - Low Tier/ HI	1,059,140.44
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Prize Expense - MUSL	1,190,797.47
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Prize Expense CD Jackpot	1,041,267.00
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Prize Expense - Other	<u>0.00</u>
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Total Direct Gaming Costs	3,291,204.91
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Gaming Expenses

Gaming Retail Commissions	373,706.16
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Gaming Retail Validation Bonus	8,735.94
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Vendor Expense - (Intralot)	<u>743,294.31</u>
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Total Gaming Expenses	<u>1,125,736.41</u>
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Total COGS	<u>4,416,941.32</u>
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Gross Profit	1,726,144.68
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Expense**Operating Expenses**

Board Expenses	10,667.14
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Insurance	3,715.51
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Membership Dues	40,759.11
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Accounting / Audit Fees	227.00
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Legal Fees	18,190.00
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Marketing	704,551.40
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Outside Contract Services (IT)	17,866.57
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Payroll Services	624.65
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Retail Investigation	3,077.90
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Fleet Expenses	363.94
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Depr and Amort - Allowable	54,753.21
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Equip Rental and Maintenance	2,064.84
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Communications	3,408.27
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**Wyoming Lottery Corp
Profit & Loss
July 2015 through September 2015**

Office Costs	3,923.90
Petty Cash Over/Short	3.00
Rent & Janitorial	21,600.00
Salaries, Wages & Benefits	234,105.69
Travel	<u>6,902.35</u>
Total Operating Expenses	<u>1,126,804.48</u>
Net Operating Income	599,340.20
Nonoperating Expenses	
Interest Expense (net)	<u>5,005.57</u>
Total Other Expense	5,005.57
Net Income	<u><u>594,334.63</u></u>