

Wyoming Lottery Corp  
**Profit & Loss**  
 April through June 2015

Apr - Jun 15

Ordinary Income/Expense

Income

40000 · Income / Revenues

41000 · Mega Millions Sales (net)	1,120,029.00
42000 · Power Ball Sales (net)	1,899,813.00
43000 · Cowboy Draw Sales (net)	
43050 · Cowboy Draw Discount	-164,065.00
43000 · Cowboy Draw Sales (net) - Other	3,192,110.00
<b>Total 43000 · Cowboy Draw Sales (net)</b>	<u>3,028,045.00</u>

**Total 40000 · Income / Revenues** 6,047,887.00

48000 · Other Revenues

48700 · CD Jackpot Indemnification	43,487.00
48500 · Application Fees (Fidelity-Res)	300.00
<b>Total 48000 · Other Revenues</b>	<u>43,787.00</u>

**Total Income** 6,091,674.00

Cost of Goods Sold

50000 · A Direct Gaming Costs

50100 · Prize Expense - Low Tier/ Hi	1,327,967.26
50200 · Prize Expense - MUSL	1,072,556.71
50300 · Prize Expense CD Jackpot	1,444,627.00
<b>Total 50000 · A Direct Gaming Costs</b>	<u>3,845,150.97</u>

51000 · B Gaming Expenses

51100 · Gaming Retail Commissions	357,024.96
51200 · Gaming Retail Validation Bonus	9,172.43
51300 · Vendor Expense - (Intralot)	715,379.29
<b>Total 51000 · B Gaming Expenses</b>	<u>1,081,576.68</u>

**Total COGS** 4,926,727.65

**Gross Profit** 1,164,946.35

Expense

60000 · Business Expenses

60200 · Board Expenses

60205 · Board Compensaton	6,450.00
60210 · Board Meetings	2,816.78
60220 · Board Travel	7,225.56
<b>Total 60200 · Board Expenses</b>	<u>16,492.34</u>

60240 · Insurance 2,984.26

60260 · Membership Dues 243.00

**Total 60000 · Business Expenses** 19,719.60

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<b>61000 - Contract Services</b>	
61100 - Accounting / Audit Fees	1,060.00
61200 - Legal Fees	21,376.90
61300 - Marketing - Contract	631,634.51
61500 - Outside Contract Services (IT)	-386,893.70
61600 - Payroll Services	678.40
61700 - Retail Investigation	2,902.38
<b>Total 61000 - Contract Services</b>	<u>270,758.49</u>
<b>62000 - Facilities and Equipment</b>	
62100 - Fleet Expenses	3,674.50
62200 - Depr and Amort - Allowable	115,693.55
62500 - IT Equipment	1,299.09
62000 - Facilities and Equipment - Other	1,233.00
<b>Total 62000 - Facilities and Equipment</b>	<u>121,900.14</u>
<b>63000 - Operations</b>	
63100 - Communications	4,663.26
63200 - Office Costs	3,218.45
63400 - Other Types of Expenses	5.00
63500 - Rent & Janitorial	15,900.00
<b>Total 63000 - Operations</b>	<u>23,786.71</u>
<b>64000 - Personnel Salaries &amp; Benefits</b>	
64100 - Employee Benefits	29,168.44
64200 - Employee Compensation	170,808.54
64400 - Employee Vacation Expense	-8,916.98
64500 - Employer Payroll Taxes	15,585.11
65000 - Ep Withheld Federal Income Tax	0.00
65100 - Ep Withheld Social Security Tax	0.00
65200 - Ep Withholding Retirement	0.00
66000 - Travel	
66200 - Employee Travel	5,852.59
<b>Total 66000 - Travel</b>	<u>5,852.59</u>
<b>Total 64000 - Personnel Salaries &amp; Benefits</b>	<u>212,497.70</u>
<b>Total Expense</b>	<u>648,662.64</u>
<b>Net Ordinary Income</b>	516,283.71
<b>Other Income/Expense</b>	
<b>Other Income</b>	
70000 - Interest Income	8.89
<b>Total Other Income</b>	<u>8.89</u>
<b>Other Expense</b>	

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	<u>Apr - Jun 15</u>
81000 - Interest Expense	<u>9,705.72</u>
Total Other Expense	<u>9,705.72</u>
Net Other Income	<u>-9,696.83</u>
Net Income	<u><u>506,586.88</u></u>

Preliminary

Wyoming Lottery Corp  
**Balance Sheet**  
As of June 30, 2015

	<u>Jun 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Jonah Bank - Checking	299,423.45
10025 · Prize Fund Account	
10070 · Cowboy D. Secondary Prize Fund	142,903.56
10025 · Prize Fund Account - Other	40,950.08
<b>Total 10025 · Prize Fund Account</b>	<u>183,853.64</u>
10050 · Prize Account Petty Cash-(Till)	1,428.00
10075 · Restricted Fidelity Fund cash	44,732.49
<b>Total Checking/Savings</b>	<u>529,437.58</u>
<b>Other Current Assets</b>	
12000 · Other Current Asset	
12100 · Deposits - Building	5,000.00
12400 · Pre Paid Insurance	1,426.00
12655 · Prepaid Gaming Expense	133,610.57
12800 · Retail Accounts Receivable	128,687.50
<b>Total 12000 · Other Current Asset</b>	<u>268,724.07</u>
<b>Total Other Current Assets</b>	<u>268,724.07</u>
<b>Total Current Assets</b>	<u>798,161.65</u>
<b>Fixed Assets</b>	
13000 · Fixed Assets	
13025 · Lease Hold Improvement - Other	20,785.00
13100 · Office Equipment - Other	580,552.95
13200 · Vehicles - Other	62,898.76
Accumulated Depreciation	<u>-148,591.05</u>
<b>Total Fixed Assets</b>	<u>515,645.66</u>
<b>Other Assets</b>	
14000 · Other Assets	
14100 · Amortizable Intangible Assets	
14200 · Intangible Assets	31,661.00
14500 · Accumulated Amortization	<u>-18,731.99</u>
<b>Total 14100 · Amortizable Intangible Assets</b>	<u>12,929.01</u>
14700 · WyoLotto Trademark	42,575.50
<b>Total 14000 · Other Assets</b>	<u>55,504.51</u>
<b>Total Other Assets</b>	<u>55,504.51</u>
<b>TOTAL ASSETS</b>	<u><b>1,369,311.82</b></u>

Wyoming Lottery Corp  
**Balance Sheet**  
As of June 30, 2015

Jun 30, 15

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

20000 - Accounts Payable

466,138.61

**Total Accounts Payable**

466,138.61

**Other Current Liabilities**

22000 - Jonah Loan Account

1,426,325.17

23000 - Other Current Liability

23100 - Unearned Revenue (net)

306,383.00

23700 - Prize Pool Liability

23750 - Cowboy Draw Jackpot Liability

315,589.00

23700 - Prize Pool Liability - Other

628,499.45

**Total 23700 - Prize Pool Liability**

944,088.45

23800 - Federal Gambling Withholding

90,000.00

**Total 23000 - Other Current Liability**

1,340,471.45

24000 - Payroll Liabilities

23500 - Accrued Vacation

26,839.36

23300 - Accrued WC & UI Taxes

3,091.64

**Total 24000 - Payroll Liabilities**

29,931.00

**Total Other Current Liabilities**

2,796,727.62

**Total Current Liabilities**

3,262,866.23

**Total Liabilities**

3,262,866.23

**Equity**

32000 - Retained Earnings

-1,299,160.10

Net Income

-594,394.31

**Total Equity**

-1,893,554.41

**TOTAL LIABILITIES & EQUITY**

**1,369,311.82**