

**Wyoming Lottery Corp**  
**Balance Sheet**  
As of September 30, 2017

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

Checking Accounts	2,981,819.83
Prize Account Petty Cash (Till)	805.00
Restricted Cash	
Unclaimed Prizes	367,473.86
Problem Gambling Funds	202,273.48

<b>Total Checking/Savings</b>	<b>3,552,372.17</b>
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**Other Current Assets**

Prepaid Expenses	263,629.01
Retail Accounts Receivable	342,323.35

<b>Total Other Current Assets</b>	<b>605,952.36</b>
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<b>Total Current Assets</b>	<b>4,158,324.53</b>
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**Noncurrent Assets**

Capital Assets, Net	401,923.23
Capital Assets, Trademarks	42,575.00
Deposits - Building	7,500.00

<b>Total Noncurrent Assets</b>	<b>451,998.23</b>
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**Deferred Outflows of Resources**

Pension Related Outflows	327,657.00
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<b>TOTAL ASSETS</b>	<b>4,937,979.76</b>
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**LIABILITIES & EQUITY****Liabilities****Current Liabilities**

Accounts Payable	383,615.88
Jonah Bank Credit Card	8,628.36
State of Wyoming Transfer Payable	862,263.36
Unearned Revenue (net)	410,628.00
Prizes Payable	1,464,484.12
Payroll Liabilities	38,787.46

<b>Total Current Liabilities</b>	<b>3,168,407.18</b>
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**Noncurrent Liabilities**

Xerox-Capital Lease	49,862.92
Net Pension Liability	843,684.00

<b>Total Noncurrent Liabilities</b>	<b>893,546.92</b>
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**Deferred Inflows of Resources**

Pension Related Inflows	49,630.00
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<b>Total Liabilities</b>	<b>4,111,584.10</b>
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**Equity**

Retained Earnings	296,888.64
Net Income	529,507.02

<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,937,979.76</b>
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**Wyoming Lottery Corp**  
**Profit & Loss**  
 July 2017 through September 2017

**Operating Income/Expense**

<b>Income</b>	
<b>Income / Revenues</b>	
Mega Millions Sales (net)	1,277,869.00
Power Ball Sales (net)	3,861,644.00
Cowboy Draw Sales (net)	2,247,070.00
Lucky For Life (net)	785,260.00
<b>Total Income / Revenues</b>	<u>8,171,843.00</u>
<b>Other Revenues</b>	
Application Fees (Fidelity-Res)	200.00
<b>Total Other Revenues</b>	<u>200.00</u>
<b>Total Income</b>	<u>8,172,043.00</u>
<b>Cost of Goods Sold</b>	
<b>Direct Gaming Costs</b>	
<b>Prize Expense - Low Tier/ Hi</b>	
Megamillions Low Tier	208,146.15
Powerball Low Tier	684,620.84
Cowboy Draw Low Tier	575,547.54
Lucky For Life L-T	258,784.01
<b>Total Prize Expense - Low Tier/ Hi</b>	<u>1,727,098.54</u>
Prize Expense - MUSL	1,960,517.68
Prize Expense CD Jackpot	418,000.00
<b>Total Direct Gaming Costs</b>	<u>4,105,616.22</u>
<b>Gaming Expenses</b>	
Gaming Retail Commissions	488,473.56
Gaming Retail Validation Bonus	11,787.98
Vendor Expense - (Intralot)	971,627.97
<b>Total Gaming Expenses</b>	<u>1,471,889.51</u>
<b>Total COGS</b>	<u>5,577,505.73</u>
<b>Gross Profit</b>	<u>2,594,537.27</u>
<b>Expense</b>	
<b>Operating Expenses</b>	
Board Expenses	8,723.35
Employee Recruitment & Relocate	5,631.30
Insurance	2,935.58
Membership Dues	42,830.88
Problem Gambling Program	54,575.05
Accounting / Audit Fees	26,200.00
Legal Fees	22,690.23
Marketing	377,957.91
New Game Development (MM Update)	167,500.00
Outside Contract Services (IT)	23,032.47
Payroll Services	1,664.50
Retail Investigation	3,187.00
Fleet Expenses	90,310.34

**Wyoming Lottery Corp**  
**Profit & Loss**  
July 2017 through September 2017

Depr and Amort - Allowable	47,669.61
Equip Rental and Maintenance	1,136.99
Communications	2,997.26
Office Costs	5,868.75
Petty Cash Over/Short	60.96
Rent & Janitorial	26,287.50
Salaries, Wages & Benefits	256,798.80
Travel	30,846.13
EE Uniforms	2,153.64
<b>Total Operating Expenses</b>	<b><u>1,201,058.25</u></b>
<b>Net Operating Income</b>	<b>1,393,479.02</b>
<b>Nonoperating Expenses</b>	
Interest Expense (net)	1,708.64
State of Wyoming Transfers	862,263.36
<b>Total Other Expense</b>	<b><u>863,972.00</u></b>
<b>Net Income</b>	<b><u><u>529,507.02</u></u></b>
Reserve Account	219,799.17
Reserve MM Updates	82,345.85
Reserve CD JP	227,362.00
<b>Remaining Net Income</b>	<b><u><u>0.00</u></u></b>