

Massachusetts State Lottery Commission

Statement of Operations

Lottery and Arts Lottery Funds

June, 2021

20-Sep-21

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	June, 2021	%	Year-to-Date FY2021	%	Year-to-Date FY2020	%	\$ Change	% Change
Revenues								
Instant Games	358,479	69.2%	4,030,034	69.1%	3,645,739	69.3%	384,295	10.5%
MegaMillions	4,849	0.9%	116,690	2.0%	77,286	1.5%	39,404	51.0%
Powerball	5,999	1.2%	97,714	1.7%	72,233	1.4%	25,481	35.3%
Numbers Game	32,435	6.3%	370,681	6.4%	326,872	6.2%	43,809	13.4%
Mass Cash	8,251	1.6%	94,979	1.6%	89,761	1.7%	5,217	5.8%
Keno	102,418	19.8%	1,057,229	18.1%	978,709	18.6%	78,520	8.0%
All or Nothing	591	0.1%	6,981	0.1%	7,416	0.1%	-435	-5.9%
Lucky for Life	2,117	0.4%	24,366	0.4%	24,405	0.5%	-38	-0.2%
Charity Game Tickets	56	0.0%	81	0.0%	1,133	0.0%	-1,052	-92.9%
Beano Tax (2/5)	10	0.0%	20	0.0%	320	0.0%	-301	-93.9%
Pull Tabs	49	0.0%	325	0.0%	508	0.0%	-182	-35.9%
License Fees	20	0.0%	104	0.0%	86	0.0%	17	20.1%
Bond Fees and Fines	204	0.0%	2,042	0.0%	2,072	0.0%	-30	-1.5%
Service Fees	449	0.1%	4,978	0.1%	5,092	0.1%	-114	-2.2%
Megabucks	1,566	0.3%	21,651	0.4%	21,656	0.4%	-5	0.0%
Miscellaneous Income	0	0.0%	7	0.0%	13	0.0%	-5	-42.3%
Interest	646	0.1%	646	0.0%	4,326	0.1%	-3,680	-85.1%
Subtotal Revenues	518,141	100.0%	5,828,527	100.0%	5,257,627	100.0%	570,900	10.9%
Subtotal Prizes	397,926	76.8%	4,283,225	73.5%	3,865,966	73.5%	417,259	10.8%
Operating Expenses								
Commissions	25,804	5.0%	290,418	5.0%	261,708	5.0%	28,710	11.0%
Bonuses	4,046	0.8%	42,862	0.7%	39,059	0.7%	3,803	9.7%
Subtotal Operating Expenses	29,850	5.8%	333,280	5.7%	300,767	5.7%	32,513	10.8%
Operating Revenue	90,364	17.4%	1,212,023	20.8%	1,090,894	20.7%	121,129	11.1%
Administrative Expenses								
Salaries	3,667	0.7%	34,146	0.6%	34,063	0.6%	83	0.2%
Advertising	1,750	0.3%	2,919	0.1%	4,147	0.1%	-1,228	-29.6%
Equip Rental	3	0.0%	45	0.0%	103	0.0%	-58	-56.0%
Admin/Facilities	6,047	1.2%	21,594	0.4%	25,283	0.5%	-3,689	-14.6%
Facilities Rental	464	0.1%	5,044	0.1%	5,103	0.1%	-59	-1.1%
Telephone	1,168	0.2%	7,353	0.1%	6,940	0.1%	412	5.9%
Travel	1	0.0%	11	0.0%	28	0.0%	-17	-62.2%
Employee Benefits	318	0.1%	1,548	0.0%	1,589	0.0%	-41	-2.6%
Off./Other Equipment	1,147	0.2%	1,451	0.0%	2,281	0.0%	-830	-36.4%
Postage & Freight	651	0.1%	2,404	0.0%	2,601	0.0%	-197	-7.6%
Maintenance	463	0.1%	1,677	0.0%	1,564	0.0%	112	7.2%
Professional Services	2,174	0.4%	7,696	0.1%	6,801	0.1%	895	13.2%
Other	22	0.0%	78	0.0%	99	0.0%	-21	-20.8%
Vehicles	129	0.0%	430	0.0%	441	0.0%	-11	-2.4%
Building Improvements	263	0.1%	1,417	0.0%	1,707	0.0%	-290	-17.0%
Prior Year Adjustment	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Fringe Benefit Alloc.	11,635	2.2%	11,635	0.2%	11,294	0.2%	341	3.0%
Subtotal Admin. Expenses	29,901	5.8%	99,446	1.7%	104,042	2.0%	-4,596	-4.4%
Net Profit								
Before Distributions	60,463	11.7%	1,112,576	19.1%	986,851	18.8%	125,725	12.7%

Notes to Financial Statement:

1 Year-to-Date amounts have been adjusted for prize accruals.

2 Year-to-Date amounts for FY 2021 (7/1/20-6/30/21) include one (1) less day of activity over FY2020 (7/1/19-6/30/20) due to Leap Year.

3 Administrative Expenses reflect the costs against the Lottery's General Fund Accounts appropriated in the annual budget (General Appropriation Act). The costs against these accounts are broken down by type of expenditures based upon the object classes and object codes contained in the Expenditure Classification Handbook used in all accounting for expenditures under the Massachusetts Management Accounting and Reporting System (MMARS).