

Massachusetts State Lottery Commission
Statement of Operations
Lottery and Arts Lottery Funds
June, 2023
(\$000's)

12-Sep-23

	June, 2023	%	Year-to-Date FY2023	%	Year-to-Date FY2022	%	\$ Change	% Change
Revenues								
Instant Games	311,714	65.5%	4,044,090	65.8%	3,906,886	66.6%	137,204	3.5%
MegaMillions	6,828	1.4%	163,991	2.7%	76,676	1.3%	87,315	113.9%
Powerball	9,390	2.0%	172,008	2.8%	132,033	2.3%	39,975	30.3%
Numbers Game	24,840	5.2%	340,888	5.5%	358,131	6.1%	-17,244	-4.8%
Mass Cash	6,309	1.3%	85,976	1.4%	88,147	1.5%	-2,171	-2.5%
Keno	93,254	19.6%	1,226,613	19.9%	1,217,191	20.8%	9,423	0.8%
Wheel of Luck	2,100	0.4%	19,125	0.3%	0	0.0%	19,125	100.0%
All or Nothing	-16	0.0%	3,364	0.1%	7,273	0.1%	-3,909	-53.7%
Lucky for Life	3,307	0.7%	46,195	0.8%	44,891	0.8%	1,304	2.9%
Charity Game Tickets	152	0.0%	1,409	0.0%	1,207	0.0%	202	16.7%
Beano Tax (2/5)	26	0.0%	286	0.0%	224	0.0%	62	27.4%
Pull Tabs	62	0.0%	788	0.0%	623	0.0%	165	26.5%
License Fees	9	0.0%	104	0.0%	101	0.0%	2	2.2%
Bond Fees and Fines	161	0.0%	2,180	0.0%	2,103	0.0%	77	3.7%
Service Fees	385	0.1%	5,192	0.1%	5,169	0.1%	23	0.5%
Megabucks	1,625	0.3%	20,881	0.3%	21,738	0.4%	-857	-3.9%
Miscellaneous Income	1	0.0%	16	0.0%	34	0.0%	-18	-52.1%
Interest	15,671	3.3%	15,671	0.3%	1,247	0.0%	14,424	1156.8%
Subtotal Revenues	475,818	100.0%	6,148,777	100.0%	5,863,674	100.0%	285,103	4.9%
Subtotal Prizes	336,691	70.8%	4,483,998	72.9%	4,309,812	73.5%	174,186	4.0%
Operating Expenses								
Commissions	22,905	4.8%	305,387	5.0%	291,995	5.0%	13,392	4.6%
Bonuses	3,387	0.7%	44,954	0.7%	43,100	0.7%	1,854	4.3%
Subtotal Operating Expenses	26,292	5.5%	350,341	5.7%	335,095	5.7%	15,246	4.5%
Operating Revenue	112,835	23.7%	1,314,438	21.4%	1,218,767	20.8%	95,672	7.8%
Administrative Expenses								
Salaries	4,197	0.9%	36,548	0.6%	36,366	0.6%	182	0.5%
Advertising	443	0.1%	2,701	0.0%	2,277	0.0%	423	18.6%
Equip Rental	4	0.0%	48	0.0%	40	0.0%	8	19.6%
Admin/Facilities	4,648	1.0%	33,637	0.5%	31,292	0.5%	2,345	7.5%
Facilities Rental	510	0.1%	5,700	0.1%	5,394	0.1%	306	5.7%
Telephone	927	0.2%	5,923	0.1%	6,980	0.1%	-1,057	-15.1%
Travel	13	0.0%	52	0.0%	23	0.0%	29	124.7%
Employee Benefits	177	0.0%	1,439	0.0%	1,476	0.0%	-36	-2.5%
Off./Other Equipment	978	0.2%	3,608	0.1%	1,444	0.0%	2,164	149.9%
Postage & Freight	678	0.1%	4,453	0.1%	3,440	0.1%	1,013	29.5%
Maintenance	301	0.1%	1,903	0.0%	1,908	0.0%	-6	-0.3%
Professional Services	789	0.2%	8,613	0.1%	8,242	0.1%	372	4.5%
Other	62	0.0%	147	0.0%	98	0.0%	49	49.5%
Vehicles	0	0.0%	610	0.0%	358	0.0%	252	70.6%
Building Improvements	491	0.1%	1,481	0.0%	1,257	0.0%	224	17.8%
Prior Year Adjustment	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Estimated Fringe Benefit Alloc.	13,675	2.9%	13,675	0.2%	12,734	0.2%	940	7.4%
Subtotal Admin. Expenses	27,893	5.9%	120,536	2.0%	113,329	1.9%	7,207	6.4%
Net Profit								
Before Distributions	84,941	17.9%	1,193,902	19.4%	1,105,438	18.9%	88,464	8.0%

Notes to Financial Statement:

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

2 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).