

IOWA LOTTERY AUTHORITY
SCHEDULE OF ECONOMIC BENEFITS

December 31, 2009

Proceeds to Iowa Plan		\$170,318,439
Proceeds to CLEAN fund		\$35,894,355
Proceeds to Special Appropriations		\$13,773,572
Proceeds to Gambler's Treatment Program		15,732,208
Proceeds to the State General Fund:		
Prior to Fiscal Year 2010	\$952,253,908	
Fiscal Year 2010		
Transferred	13,507,123	
Payable	13,671,662	
	<hr/>	979,432,693
Proceeds to the Veterans Trust Fund:		
Prior to Fiscal Year 2010	\$2,783,377	
Fiscal Year 2010		
Transferred	822,825	
Payable	352,274	
	<hr/>	<hr/> 3,958,476
Total		<hr/> \$1,219,109,743 <hr/>

IOWA LOTTERY AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE MONTH AND YEAR ENDED DECEMBER 31, 2009

	<u>Month ended December 31, 2009</u>	<u>Month ended December 31, 2008</u>	<u>Year-to-date December 31, 2009</u>	<u>Year-to-date December 31, 2008</u>
OPERATING REVENUES				
Instant-scratch ticket sales	\$12,577,289	\$12,114,613	\$66,603,276	\$65,165,812
Pick 3 sales	545,354	546,296	3,265,998	3,184,827
Powerball sales	4,737,848	4,320,111	30,633,258	27,372,427
Hot Lotto sales	1,000,663	1,010,468	7,596,470	7,370,289
Pick 4 sales	233,581	220,444	1,317,519	1,225,971
\$100,000 Cash Game sales	338,167	351,979	2,046,573	2,043,814
Pull-tab sales	1,647,157	1,692,143	9,982,041	10,576,228
Application fees	400	300	1,950	2,005
Other revenue	934	990	18,760	3,787
Total operating revenues	21,081,393	20,257,344	121,465,845	116,945,160
OPERATING EXPENSES				
Scratch ticket prize expense	7,894,102	7,642,488	41,655,056	39,196,125
Pick 3 prize expense	405,790	321,697	2,013,637	1,849,422
Powerball prize expense	2,252,980	2,101,690	14,895,505	13,185,346
Hot Lotto prize expense	486,972	494,749	3,693,993	3,615,872
Raffle Prize Expense	0	0	0	(10,500)
Pick 4 prize expense	137,939	124,116	752,710	707,094
\$100,000 Cash Game prize expense	179,916	432,025	1,124,212	1,228,522
Pull-tab prize expense	1,032,890	1,065,666	6,266,681	6,639,729
Promotional prize expense	4,746	8,180	113,699	248,708
Advertising/publicity	530,560	537,509	3,521,188	3,398,995
Retailer compensation expense	1,346,422	1,278,196	7,585,132	7,286,348
Ticket expense	214,485	252,180	1,301,608	1,298,168
Vendor compensation expense	658,518	667,433	3,892,366	3,730,155
Salary and benefits	648,393	731,794	4,258,449	4,388,418
Travel	18,979	34,016	168,915	237,254
Supplies	10,290	3,249	57,828	61,110
Printing	(1,424)	1,283	9,997	2,635
Postage	327	157	2,529	2,302
Communications	51,086	52,741	285,070	284,138
Rentals	23,277	23,964	144,602	141,377
Utilities	8,468	18,613	43,318	57,424
Professional fees	4,001	13,999	63,380	98,853
Vending machine maintenance	40,727	40,825	244,362	245,038
Outside services and repairs	24,233	44,405	72,931	160,021
Data processing	(721)	2,935	15,429	21,445
Equipment	2,669	15,118	94,059	94,175
Reimbursement to other				

IOWA LOTTERY AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE MONTH AND YEAR ENDED DECEMBER 31, 2009

	<u>Month ended December 31, 2009</u>	<u>Month ended December 31, 2008</u>	<u>Year-to-date December 31, 2009</u>	<u>Year-to-date December 31, 2008</u>
state agencies	25,212	31,344	225,374	207,819
Depreciation	96,037	117,185	660,052	697,621
Other	22,192	28,855	95,429	105,359
Total operating expenses	16,119,066	16,086,412	93,257,511	89,178,973
Operating income (loss)	4,962,327	4,170,932	28,208,334	27,766,187

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STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE MONTH AND YEAR ENDED DECEMBER 31, 2009

	<u>Month ended December 31, 2009</u>	<u>Month ended December 31, 2008</u>	<u>Year-to-date December 31, 2009</u>	<u>Year-to-date December 31, 2008</u>
Interest Income	21,408	62,691	75,952	222,172
Interest expense	(3,831)	(4,105)	(22,988)	(24,630)
Income before transfers	4,979,904	4,229,518	28,261,298	27,963,729
Transfer to:				
Gambler's Treatment Program	0	(101,455)	0	(585,558)
Veterans Trust Fund	(97,070)	(127,193)	(1,175,099)	(1,442,725)
State General Fund	(4,913,856)	(3,608,814)	(27,178,785)	(26,161,850)
	<u>(5,010,926)</u>	<u>(3,837,462)</u>	<u>(28,353,884)</u>	<u>(28,190,133)</u>
Change in net assets	(31,022)	392,056	(92,586)	(226,404)
Net assets, beginning of period	<u>4,352,079</u>	<u>5,049,321</u>	<u>4,413,643</u>	<u>5,667,781</u>
Net assets, end of period	<u>\$4,321,057</u>	<u>\$5,441,377</u>	<u>\$4,321,057</u>	<u>\$5,441,377</u>