

**IOWA LOTTERY AUTHORITY**  
**SCHEDULE OF ECONOMIC BENEFITS**

**May 31, 2009**

<b>Proceeds to Iowa Plan</b>		\$170,318,439
<b>Proceeds to CLEAN fund</b>		\$35,894,355
<b>Proceeds to Special Appropriations</b>		\$13,773,572
<b>Proceeds to Gambler's Treatment Program</b>		
Prior to Fiscal Year 2009	\$14,513,071	
Fiscal Year 2009		
Transferred	904,973	
Payable	219,473	
	<hr/>	15,637,517
<b>Proceeds to the State General Fund:</b>		
Prior to Fiscal Year 2009	\$895,703,116	
Fiscal Year 2009		
Transferred	41,110,477	
Payable	10,838,467	
	<hr/>	947,652,060
<b>Proceeds to the Veterans Trust Fund:</b>		
Prior to Fiscal Year 2009	\$0	
Fiscal Year 2009		
Transferred	2,378,009	
Payable	312,074	
	<hr/>	2,690,083
<b>Total</b>		<hr/> <b>\$1,185,966,026</b> <hr/>

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

	<b>Month ended May 31, 2009</b>	<b>Month ended May 31, 2008</b>	<b>Year-to-date May 31, 2009</b>	<b>Year-to-date May 31, 2008</b>
<b>OPERATING REVENUES</b>				
Instant ticket sales	\$11,319,971	\$11,118,342	\$125,325,715	\$126,960,113
Pick 3 sales	567,638	544,193	6,006,050	5,860,480
Powerball sales	6,988,996	4,703,665	54,388,433	60,148,565
Hot Lotto sales	1,281,335	1,062,926	13,120,543	10,932,386
Pick 4 sales	230,305	200,994	2,349,081	2,135,651
\$100,000 Cash Game sales	339,847	371,920	3,785,945	3,970,331
Pull-tab sales	1,750,967	1,851,171	19,502,629	19,725,631
Application fees	250	375	3,480	4,725
Other revenue	685	1,757	45,411	40,010
<b>Total operating revenues</b>	<b>22,479,994</b>	<b>19,855,343</b>	<b>224,527,287</b>	<b>229,777,892</b>
<b>OPERATING EXPENSES</b>				
Instant Prize expense	6,962,706	6,858,803	75,681,992	79,830,270
Pick 3 prize expense	336,103	323,916	3,522,716	3,459,280
Powerball prize expense	3,435,893	2,303,988	26,265,105	29,006,765
Hot Lotto prize expense	627,932	517,407	6,422,910	5,289,681
Raffle Prize Expense	0		(10,500)	
Pick 4 prize expense	135,908	119,256	1,364,980	1,245,831
\$100,000 Cash Game prize expense	160,232	176,248	2,117,194	2,373,642
Pull-tab prize expense	1,100,690	1,159,610	12,251,088	12,342,102
Promotional prize expense	(38,428)	8,235	477,594	97,177
Advertising/Publicity	793,182	437,812	6,381,870	6,619,096
Retailer compensation expense	1,410,223	1,260,281	14,048,497	14,402,683
Ticket expense	232,951	213,705	2,483,784	2,225,154
Vendor compensation expense	714,346	648,038	7,181,506	7,215,664
Administrative Payroll	697,599	737,760	7,887,229	7,996,101
Travel	23,706	32,671	372,408	402,616
Supplies	4,036	5,719	94,417	103,045
Printing	636	240	7,082	15,977
Postage	354	11	3,572	3,128
Communications	37,723	36,961	515,428	514,272
Rentals	26,690	26,457	264,682	252,104
Utilities	5,219	7,369	97,553	109,058
Professional fees	3,081	12,659	113,106	74,259
Vending machine maintenance	40,798	41,021	449,055	451,474
Outside services and repairs	9,527	13,933	223,905	229,587
Data processing	3,755	3,316	37,725	34,927
Equipment	31,461	9,060	149,292	144,438
Reimbursement to other				

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

	<b>Month ended May 31, 2009</b>	<b>Month ended May 31, 2008</b>	<b>Year-to-date May 31, 2009</b>	<b>Year-to-date May 31, 2008</b>
state agencies	27,622	97,819	367,559	449,550
Depreciation	116,653	117,940	1,281,735	1,290,225
Other	11,411	26,277	161,683	153,346
<b>Total operating expenses</b>	<b>16,912,009</b>	<b>15,196,512</b>	<b>170,215,167</b>	<b>176,331,452</b>
<b>Operating income (loss)</b>	<b>5,567,985</b>	<b>4,658,831</b>	<b>54,312,120</b>	<b>53,446,440</b>
Interest Income	479	31,312	375,602	571,489
Interest expense	(4,105)	(9,578)	(45,155)	(105,362)
<b>Income before transfers</b>	<b>5,564,359</b>	<b>4,680,565</b>	<b>54,642,567</b>	<b>53,912,567</b>
Transfer to:				
Gambler's Treatment Program	(112,505)	(99,409)	(1,124,446)	(1,151,614)
Veterans Trust Fund	(139,233)		(2,690,083)	
State General Fund	(5,471,857)	(2,770,425)	(51,948,944)	(51,426,150)
<b>Change in net assets</b>	<b>(159,236)</b>	<b>1,810,731</b>	<b>(1,120,906)</b>	<b>1,334,803</b>
Net assets, beginning of period	4,706,111	3,878,451	5,667,781	4,354,379
<b>Net assets, end of period</b>	<b>\$4,546,875</b>	<b>\$5,689,182</b>	<b>\$4,546,875</b>	<b>\$5,689,182</b>