



State of Wisconsin • DEPARTMENT OF REVENUE

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Tony Evers
Governor

Peter Barca
Secretary of Revenue

January 30, 2024

Governor Tony Evers
Attorney General Josh Kaul
State Treasurer John Leiber
Secretary of State Sarah Godlewski
State Auditor Joe Chrisman
Acting Senate Chief Clerk Richard Champagne
Assembly Chief Clerk Ted Blazel
Secretary of Administration Kathy Blumenfeld

Wisconsin Lottery Quarterly Report

The Wisconsin Department of Revenue is submitting the quarterly report of the Wisconsin Lottery for the quarter ending December 31, 2023. (Sec. 565.37(3), Wis. Stats.)

Summary – Quarter Ending December 31, 2023		
FY 2024 Second Quarter Sales	FY 2023 Second Quarter Sales	Difference
\$246.7 Million	\$274.4 Million	-10.1 percent

The information above is a summary; it is not intended to be a complete financial accounting of Wisconsin Lottery operations. Note: The attached documents contain unaudited Wisconsin Lottery year-to-date revenue and expenditure information.

If you have questions or comments regarding this report, contact me at (608) 266-6466.

Sincerely,

Peter Barca
Secretary of Revenue

Attachment

- cc: LFB – Noga Ardon, Al Runde
- LAB – Erin Scharlau
- DOA – Brian Pahnke, Paul Ziegler
- DOR – Cindy Polzin, Julie Raes, Cari Redington

WISCONSIN LOTTERY
 Division of the Wisconsin Department of Revenue
 Year to Date Revenues and Expenditures and Changes to Fund Balance
 Budgetary Basis
 Fiscal Year 2023-2024

REPORT OF REVENUES AND EXPENDITURES:

	Quarter Ended 09/30/23	Quarter Ended 12/31/23	Quarter Ended 03/31/24	Quarter Ended 06/30/24	Year to Date Total
OPERATING REVENUES	254,130,985.57	246,694,794.72	-	-	500,825,780.29
OPERATING EXPENDITURES					
Prize Expense (Appr 86200)	156,380,060.13	151,259,559.59	-	-	307,639,619.72
Retailer Commissions (Appr 86100)	-	-	-	-	-
Retailer Commissions (Appr 80200)	15,817,958.95	15,458,615.42	-	-	31,276,574.37
Administrative Expenses (Appr 86000 and 99200)	4,706,838.30	4,027,937.70	-	-	8,734,776.00
Administrative Expenses (Appr 80100)	-	-	-	-	-
Vendor Fees (Appr 86500)	330,544.08	388,438.35	-	-	718,982.43
Vendor Fees (Appr 80300)	4,848,260.27	6,218,055.56	-	-	11,066,315.83
Miscellaneous (Appr 16500)	109.98	60.00	-	-	169.98
Change in Encumbrance Balance from Prior Year	-	-	-	-	-
Total Operating Expenditures	182,083,771.71	177,352,666.62	-	-	359,436,438.33
NET OPERATING INCOME	72,047,213.86	69,342,128.10	-	-	141,389,341.96
NON-OPERATING REVENUE					
Investment Income	965,125.46	2,464,551.44	-	-	3,429,676.90
Gaming Revenue	-	-	-	-	-
Gain or Loss on Disposal of Fixed Assets	-	-	-	-	-
Miscellaneous	40.00	-	-	-	40.00
Restitution	2,162.90	958.97	-	-	3,121.87
Total Non-Operating Revenue	967,328.36	2,465,510.41	-	-	3,432,838.77
NON-OPERATING EXPENDITURES\TRANSFERS					
Transfer In from General Fund (Appr 80200 and 80300)	(20,666,219.22)	(21,676,670.98)	-	-	(42,342,890.20)
Transfer to Building Trust Fund (Appr 86000)	-	-	-	-	-
Transfers within DOR for Property Tax Credit (Appr 36300 and 99000)	(188,642.18)	(32,170.16)	-	-	(220,812.34)
Transfers within DOR for School Tax Levy Credit (Appr 99999)	-	-	-	-	-
Transfers within DOR for Farmland Tax Credit (Appr 26000)	-	-	-	-	-
Transfers within DOR for Lottery Credit Administration (Appr 26200)	70,970.83	83,857.59	-	-	154,828.42
Transfers to DOJ for Law Enforcement (Appr 26100)	148,171.31	145,487.41	-	-	293,658.72
Transfers to DHS for Compulsive Gambling Programs (Appr 86000)	-	396,000.00	-	-	396,000.00
Transfers for Late Lottery Credit Claims (Appr 36600)	96,426.45	176,482.37	-	-	272,908.82
Total Non-Operating Expenditures\Transfers	(20,539,292.81)	(20,907,013.77)	-	-	(41,446,306.58)
NET NON-OPERATING INCOME	21,506,621.17	23,372,524.18	-	-	44,879,145.35
NET FUND INCREASE/(DECREASE)	93,553,835.03	92,714,652.28	-	-	186,268,487.31
FUND BALANCE:					Year-to-Date
BEGINNING FUND BALANCE FROM PREVIOUS QUARTER	54,863,052.52	148,416,887.55	-	-	54,863,052.52
THIS QUARTER NET FUND INCREASE/(DECREASE)	93,553,835.03	92,714,652.28	-	-	186,268,487.31
CLOSING FUND BALANCE	148,416,887.55	241,131,539.83	-	-	241,131,539.83

Note 1 Operating Revenues are comprised of Sales Net of Sales Discount; Retailer Contract Fees; Retailer Processing Fees; and Miscellaneous Revenue.
 Note 2 Quarter Ending September 30, 2023 interim numbers updated to actuals during review of Quarter Ending December 31, 2023.

