

Oregon Lottery Operating Summary For the month ending September 30, 2023 (in thousands)

	Traditional				Video Sports					Total Lottery						
	Current	Current	Last	Actual to	Current	Current	Last	Actual to	Current	Current	Last	Actual to	Current	Current	Last	Actual to
	Month	Month	Year	Budget	Month	Month	Year	Budget	Month	Month	Year	Budget	Month	Month	Year	Budget
	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance	Actual	Budget	Actual	Variance
Revenue	\$ 37,011	\$ 30,124	\$29,480	\$ 6,887	\$ 1,319,395	\$ 1,300,328	\$ 1,333,803	\$ 19,066	\$ 59,903	\$ 46,207	\$ 38,682	\$ 13,696	\$1,416,309	1,376,659	\$ 1,401,965	\$ 39,650
Prizes	22,561	19,500	18,385	(3,062)	1,220,931	1,203,324	1,235,813	(17,608)	54,627	41,997	34,014	(12,630)	1,298,120	1,264,821	1,288,212	(33,299)
Net Revenue	14,450	10,625	11,095	3,825	98,463	97,004	97,990	1,459	5,276	4,209	4,668	1,067	118,189	111,839	113,753	6,351
Direct Expenses	5,813	4,994	4,743	(818)	27,419	27,515	26,851	96	2,682	2,668	2,486	(14)	35,914	35,177	34,080	(737)
Total Indirect Revenue/(Loss)	(5,438)	70	(3,920)	(5,508)	4,403	869	537	3,534	125	19	17	106	(910)	959	(3,366)	(1,868)
Total Indirect Expense	1,061	773	278	(288)	8,866	9,544	7,895	678	392	212	314	(180)	10,319	10,529	8,487	210
Net Profit from Operations	2,138	4,927	2,154	(2,789)	66,582	60,814	63,781	5,767	2,327	1,349	1,885	978	71,047	67,091	67,820	3,956
Modernization Investment Spending													587	1,912	244	1,326
Net Profit													\$70,460	\$65,178	\$67,576	\$5,282

	TOTAL LOTTERY									
	Current	Current	Last	Actual to						
	Month	Month	Year	Budget						
	Actual	Budget	Actual	Variance						
Percentages of Distributable Revenue for the Month										
Prizes	91.7%	91.9%	91.9%	0.2%						
Administrative Expenses	3.3%	3.5%	3.1%	0.2%						
Percentages of Distributable Revenue for the Year										
Prizes	91.6%	91.7%	91.8%	0.1%						
Administrative Expenses	3.3%	3.6%	3.1%	0.3%						



Oregon Lottery Operating Statement For the month ending September 30, 2023

_	Traditional	Video	Sports	Actual	Budget	Variance	% Variance
Revenue							
Scratch-Its [™] Instant Tickets	\$ 11,623,089			\$ 11,623,089	\$ 12,140,074	\$ (516,985)	-4.3%
Megabucks™	2,240,554			2,240,554	2,523,821	(283,267)	-11.2%
Powerball®	11,636,147			11,636,147	4,087,722	7,548,425	184.7%
Mega Millions®	2,494,494			2,494,494	2,076,905	417,589	20.1%
Raffle ^{s™}	-			-	-	-	0.0%
Keno	8,305,857			8,305,857	8,659,513	(353,656)	-4.1%
Pick 4 ^{sм}	159,166			159,166	162,605	(3,439)	-2.1%
Win For Life™	420,003			420,003	310,688	109,315	35.2%
Lucky Lines [™]	131,764			131,764	162,816	(31,052)	-19.1%
Video Lottery™ (Gross Receipts)		\$ 1,319,394,569		1,319,394,569	1,300,328,083	19,066,486	1.5%
Scoreboard™ (Gross Receipts)			\$ 59,903,372	59,903,372	46,206,922	13,696,450	29.6%
Total Revenue	37,011,074	1,319,394,569	59,903,372	1,416,309,015	1,376,659,148	39,649,867	2.9%
Prizes	(22,561,316)	(1,220,931,247)	(54,627,334)	(1,298,119,897)	(1,264,820,624)	(33,299,273)	-2.6%
Net Revenue	14,449,758	98,463,322	5,276,039	118,189,118	111,838,524	6,350,594	5.7%
Direct Expenses							
Commissions	3,161,699	25,379,503	-	28,541,202	26,726,622	(1,814,580)	-6.8%
Game Vendor Charges	943,986	23,066	2,682,247	3,649,298	3,643,099	(6,199)	-0.2%
Tickets	232,856	-	-	232,856	184,765	(48,091)	-26.0%
Advertising	938,551	2,896	-	941,447	935,030	(6,417)	-0.7%
Sales Support	60,208	-	-	60,208	225,228	165,020	73.3%
Game Equipment, Parts & Maintenance	6,687	217,392	-	224,079	1,030,150	806,071	78.2%
Depreciation	468,795	1,794,060	-	2,262,855	2,431,169	168,313	6.9%
Interest Expense	-	1,745	-	1,745	912	(833)	-91.4%
Direct Expenses	5,812,782	27,418,663	2,682,247	35,913,692	35,176,975	(736,716)	-2.1%
Gross Profit	8,636,975	71,044,659	2,593,792	82,275,427	76,661,549	5,613,878	7.3%
Indirect Revenue							
Gain (Loss) on Sale of Fixed Assets	2,293	18,861	689	21,842	-	21,842	
Other Income/(Expense)	(2,553,878)	4,384,421	124,329	1,954,872	958,666	996,206	103.9%
Investment Market Value Adj	(2,886,257)	-	-	(2,886,257)	-	(2,886,257)	
Total Indirect Revenue/(Loss)	(5,437,842)	4,403,282	125,018	(909,542)	958,666	(1,868,208)	-194.9%
Indirect Expenses							
Public Information	19,587	161,114	5,882	186,583	8,832	(177,751)	-2012.6%
Market Research	2,795	22,991	839	26,625	305,000	278,375	91.3%
Salaries, Wages & Benefits	710,461	5,844,000	278,543	6,833,004	6,565,345	(267,658)	-4.1%
Services & Supplies	314,079	2,583,500	97,290	2,994,868	3,350,604	355,736	10.6%
Depreciation	14,300	254,658	9,297	278,255	299,638	21,383	7.1%
Interest Expense	-	-	=	, -	-	-	
Total Indirect Expense			204 054	10 210 225	10,529,419	210,084	2.0%
Net Profit from Operations	1,061,222	8,866,263	391,851	10,319,335	10,329,419	210,064	2.070
•	1,061,222 2,137,912	8,866,263 66,581,679	2,326,959	71,046,549	67,090,796	3,955,754	5.9%
Modernization Investment Spending							



Oregon Lottery Supplemental Schedule of Services and Supplies Expenses For the month ending September 30, 2023

		Traditional			Video			Sports		Total Lottery			
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	
Travel	\$ 2,165	\$ 3,972 \$	1,807	\$ 17,810	\$ 49,027	\$ 31,217	\$ 650 \$	1,088	\$ 437	\$ 20,626	\$ 54,087	33,461	
Office Expenses	1,543	2,698	1,155	12,695	33,298	20,604	463	739	275	14,701	36,735	22,034	
Retailer Network Expenses	52,532	-	(52,532)	432,111	-	(432,111)	-	-	-	484,643	-	(484,643)	
Retailer Network Recovery	(62,415)	=	62,415	(513,408)	=	513,408	=	=	=	(575,823)	-	575,823	
Telecommunications	11,729	7,223	(4,507)	96,482	89,144	(7,339)	3,523	1,978	(1,545)	111,734	98,344	(13,390)	
Intergovernmental Charges	13,088	11,500	(1,587)	107,654	141,941	34,286	3,930	3,149	(782)	124,672	156,590	31,918	
Technology Expenses	71,475	57,204	(14,271)	587,929	706,028	118,099	21,465	15,663	(5,802)	680,869	778,895	98,026	
Professional Services	185,373	142,440	(42,933)	1,524,808	1,758,020	233,212	55,670	39,000	(16,670)	1,765,850	1,939,460	173,610	
Staff Training & Recruiting	6,473	6,525	52	53,243	80,532	27,288	1,944	1,787	(157)	61,660	88,843	27,183	
Facilities	5,595	4,276	(1,319)	46,023	52,772	6,749	1,680	1,171	(510)	53,298	58,218	4,920	
Facilities Maintenance	19,034	2,897	(16,137)	156,565	35,758	(120,807)	5,716	793	(4,923)	181,315	39,448	(141,867)	
Other Services & Supplies	3,644	2,758	(887)	29,978	34,039	4,061	1,094	755	(339)	34,717	37,552	2,835	
Fleet Expenses	5,675	4,585	(1,089)	46,677	56,591	9,915	1,704	1,255	(449)	54,055	62,432	8,377	
TOTAL	315,911	246,078	(69,832)	2,598,567	3,037,149	438,582	97,840	67,376	(30,464)	3,012,318	3,350,604	338,286	
Less Non Distributable Revenue	(1,832)	-	1,832	(15,067)	-	15,067	(550)	-	550	(17,449)	-	17,449	
AMOUNT REPORTED	\$ 314,079	\$ 246,078 \$	(68,001)	\$ 2,583,500	\$ 3,037,149	\$ 453,650	\$ 97,290 \$	67,376	\$ (29,913)	\$ 2,994,868	3,350,604	355,736	



Oregon Lottery Operating Statement Year to Date Through September 30, 2023

Total Lottery Traditional Video Sports Actual Budget Variance % Variance Revenue Scratch-Its[™] Instant Tickets \$ 36,732,999 \$ 36,732,999 37,371,112 \$ -1.7% \$ (638,113)Megabucks™ 6,893,600 6,893,600 7,344,949 (451,349) -6.1% Powerball® 32,271,632 32,271,632 23,246,882 9,024,750 38.8% Mega Millions® 21,919,141 21,919,141 21,489,472 429,669 2.0% Raffle⁵™ 0.0% 26,089,397 26,089,397 -2.3% Keno 26,691,958 (602,561)Pick 4^{sм} 505,470 505,470 506,174 (704)-0.1% Win For Life™ 1,407,207 13.9% 1,407,207 1,235,057 172,150 Lucky Lines[™] 379,676 379,676 411,919 (32,243)-7.8% Video Lottery^{sм} (Gross Receipts) 3,986,998,238 -0.4% \$ 3,970,531,148 3,970,531,148 (16,467,090)ScoreboardsM (Gross Receipts) \$ 143,959,208 143,959,208 117,633,827 26,325,382 22.4% 126.199.122 **Total Revenue** 3.970.531.148 143.959.208 4.240.689.478 4.222.929.587 17.759.892 0.4% (12,035,425) Prizes (75, 152, 180)(3,678,091,830)(131,940,342)(3,885,184,352)(3,873,148,927)-0.3% **Net Revenue** 51,046,942 292,439,318 12,018,867 355,505,127 349,780,660 5,724,466 1.6% **Direct Expenses** Commissions 10,706,523 82,390,928 93,097,451 90,426,862 (2,670,589)-3.0% Game Vendor Charges 3,212,629 333,718 6,353,089 9,899,437 10,363,736 464,299 4.5% 21.8% Tickets 690.878 690.878 883.070 192.192 92,494 1,967,390 18.1% Advertising 1,518,877 1,611,370 356,020 Sales Support 107,321 107,321 346,934 239,613 69.1% 89.2% Game Equipment, Parts & Maintenance 93,959 298,641 392,600 3,649,594 3,256,994 Depreciation 1,406,386 5,242,546 6,648,932 7,293,502 644,569 8.8% Interest Expense -159.1% 7,088 7,088 2,736 (4,352)**Direct Expenses** 17,736,572 88,365,414 112,455,076 114,933,823 2,478,747 6,353,089 2.2% **Gross Profit** 33,310,370 204,073,903 5,665,777 243,050,051 234,846,837 8,203,214 3.5% **Indirect Revenue** Gain (Loss) on Sale of Fixed Assets 2,354 19.238 695 22,288 22,288 Other Income 810,065 4,457,659 126,051 5,393,774 2,875,998 2,517,776 87.5% Investment Market Value Adj (4,759,074)(4,759,074)(4,759,074)Total Indirect Revenue/(Loss) (3,946,655) 4,476,897 126,746 656,988 2,875,998 (2,219,010) -77.2% **Indirect Expenses** Public Information 41,757 38.9% 296,046 8,369 346,172 566,496 220,324 221,371 49.9% Market Research 29,756 187,764 3,851 441,667 220,296 Salaries, Wages & Benefits 2,760,208 16,879,149 663,494 20,302,852 (606,816)-3.1% 19,696,035 Services & Supplies 823,236 5,346,201 161,247 6,330,683 10,337,982 4,007,299 38.8% Depreciation 649,369 17,995 752,977 924,306 171,329 18.5% 85,613 Interest Expense **Total Indirect Expense** 3,740,571 23,358,528 854,956 27,954,055 31,966,486 4,012,431 12.6% **Net Profit from Operations** 25,623,144 185.192.272 4.937.567 4.9% 215,752,984 205,756,348 9,996,635 **Modernization Investment Spending** 1,868,854 5,737,242 3,868,388 67.4% **Net Profit** 213,884,130 200,019,106 13,865,023 6.9%



Oregon Lottery Supplemental Schedule of Services and Supplies Expenses Year to Date Through September 30, 2023

_	Traditional				Video		Sports			Total Lottery		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
Travel	11,302	12,671	1,369	67,822	156,383	88,561	1,774	3,469	1,695	80,899	172,523	91,624
Office Expenses	6,683	7,543	860	40,316	93,094	52,779	1,105	2,065	960	48,104	102,702	54,598
Retailer Network Expenses	201,398	-	(201,398)	1,241,866	-	(1,241,866)	-	-	-	1,443,263	-	(1,443,263)
Retailer Network Recovery	(219,124)	-	219,124	(1,371,144)	-	1,371,144	-	-	-	(1,590,268)	-	1,590,268
Telecommunications	32,018	21,668	(10,350)	205,906	267,431	61,525	6,048	5,933	(115)	243,972	295,032	51,060
Intergovernmental Charges	50,335	34,501	(15,834)	320,867	425,822	104,956	8,348	9,446	1,099	379,550	469,770	90,220
Technology Expenses	218,217	172,049	(46,168)	1,385,930	2,123,468	737,538	39,614	47,107	7,493	1,643,762	2,342,625	698,863
Professional Services	447,451	428,905	(18,545)	2,946,083	5,293,640	2,347,557	88,153	117,435	29,281	3,481,687	5,839,980	2,358,293
Staff Training & Recruiting	14,860	18,323	3,462	99,220	226,142	126,921	2,975	5,017	2,042	117,055	249,481	132,426
Facilities	22,310	12,827	(9,483)	135,737	158,315	22,578	3,769	3,512	(257)	161,816	174,654	12,838
Facilities Maintenance	21,470	8,692	(12,778)	170,095	107,273	(62,823)	6,012	2,380	(3,633)	197,578	118,344	(79,234)
Other Services & Supplies	8,734	28,318	19,584	58,517	349,504	290,987	1,709	7,753	6,045	68,959	385,575	316,616
Fleet Expenses	23,375	13,756	(9,619)	143,792	169,774	25,982	3,878	3,766	(112)	171,045	187,296	16,251
TOTAL	839,029	759,252	(79,777)	5,445,007	9,370,846	3,925,840	163,385	207,884	44,499	6,447,421	10,337,982	3,890,561
Less Non Distributable Revenue	(15,793)	-	15,793	(98,806)	-	98,806	(2,138)	-	2,138	(116,737)	-	116,737
AMOUNT REPORTED	823,236	759,252	(63,984)	5,346,201	9,370,846	4,024,646	161,247	207,884	46,637	6,330,683	10,337,982	4,007,299



Oregon Lottery Comparative Balance Sheet As of September 30, 2023

Current Asset		As of 9/30/2023	As of 9/30/2022	As of 9/30/2021
Sample S	Assets			
Securities Lending Cash Collateral 1,753,725 53,079,808 11,075,386 1,1075,386 11,075,386 11,075,386 Accounts Receivable - Games 11,075,386 11,075,386 Accounts Receivable - Other 140,886 48,817 41,023 Accounts Receivable - Other 140,886 13,827,90 1,821,149 1,558,518 Total Current Assets 575,836,129 559,529,199 523,076,629 Total Current Assets 575,836,129 579,529,199 523,076,629 Noncurrent Cash 1,821,149 1,825,511 Prize Reserves with Multi-State Lottery (MUSL) 4,88,815 4,213,400 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,88,815 4,213,400 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,88,815 4,213,400 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,836,300 2,320,000 Net OFEB Asset - RiklA 1,835,552 1,561,144 680,959 Capital Assets 1,201,300 1,200,300 1,200,300 Net OFEB Asset - RiklA 1,203,399 1,561,1424 680,959 Computer Software, Net of Accumulated Depreciation 7,749,263 1,201,393 1,201,300 Ruilding and Improvements, Net of Accumulated Depreciation 2,672,906 1,291,393 1,291,393 1,291,300 Construction in Progress 1,201,300 1,201,300 1,201,300 1,201,300 Construction in Progress 5,101,571 1,205,300 1,200,300 1,200,300 Total Noncurrent Assets and Deferred Outflows 192,465,198 186,998,277 200,473,878 Total Romer Recentries lending 1,755,755 3,079,898 1,201,300 1,201,3	Current Assets:			
Investments for Prize Payments at Fair Value 11,075,1613 11,091,314 11,075,861 26,589,221 Accounts Receivable - Other 140,856 48,817 41,925 Alcounts Receivable - Other 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,817 41,925 48,937 41,925 48,939 48,939 48	Cash	\$ 516,738,832 \$	510,378,501 \$	481,545,809
Accounts Receivable - Cames 38,45,5680 29,833,34 25,549,271 41,925 All 92,00 48,917 41,925 All 92,00 303,706 11,921 11,921 11,921 11,921 13,937,706 11,921 11,921,149 13,938,770 13,937,706 11,921,149 13,938,770 13,937,706 13,937,700 2,930,000 2,300,000 2,	Securities Lending Cash Collateral	1,753,725	\$3,079,898	-
Accounts Receivable - Games 18,845,680 29,83,617 41,925 Accounts Receivable - Other 140,856 48,817 41,925 Allowance for Doubtful Accounts (38,041) (319,290) (305,706) Ticket Inventory 2,215,192 1,821,149 1,585,615 Prepaid bycenies 5,221,272 3,021,356 258,377 Total Current Assets 575,836,129 559,529,199 523,076,627 Noncurrent Cash 575,836,129 529,529,199 523,076,627 Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 State of	Investments for Prize Payments at Fair Value	11,057,613	11,045,134	11,075,986
Allowance for Doubfful Accounts	Accounts Receivable - Games	38,845,680	29,853,634	
Ticket Inventory	Accounts Receivable - Other	140,856	48,817	41,925
Proping Expenses 5,121,779 559,529,199 523,076,028 1001,0021,0021,0021,0021,0021,0021,0021	Allowance for Doubtful Accounts	(38,041)	(319,290)	(305,706)
Total Current Assets	Ticket Inventory	2,216,192	1,821,149	1,585,615
Noncurrent Casets: Noncurrent Casets Non	Prepaid Expenses	5,121,272	3,621,356	2,583,779
Investments for Prize Payments at Fair Value 83,086,63 92,986,607 114,615,71	Total Current Assets	575,836,129	559,529,199	523,076,629
Investments for Prize Payments at Fair Value 83,086,653 92,986,607 114,615,71 Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 702,0000 2,300,000 2,300,000 80,000 2,300,000 80,000 2,300,000 80,000 80,000 2,300,000 80	Noncurrent Assets:			
Prize Reserves with Multi-State Lottery (MUSL) 4,288,815 4,213,420 4,809,901 Prize Reserves for Sports 320,000 2,320,000 2,320,000 Net OPEB Asset - RHIA 1,833,552 1,561,144 680,999 Capital Assets: Equipment, Net of Accumulated Depreciation 17,492,63 65,114,247 57,869,670 Computer Software, Net of Accumulated Depreciation 1,4210,839 10,666,878 11,190,390 Building and Improvements, Net of Accumulated Depreciation 955,934 1,291,933 129,833 Vehicles, Net of Accumulated Depreciation 2,672,906 1,935,754 1,969,503 Construction in Progress 2,672,906 1,935,754 1,969,503 Catal Noncurrent Assets 192,465,198 186,998,277 20,435 Total Noncurrent Assets 192,465,198 186,998,277 20,0647,329 Deferred Outflows Pension & OPEB 25,101,571 21,154,931 24,345 Total Noncurrent Assets 227,095,636 232,888,559 234,127,186 Current Liabilities 227,095,636 232,888,559 234,127,186 Econemic Deve	Noncurrent Cash	-	-	-
Prize Reserves for Sports 320,000 2,320,000 2,320,000 Net OPEB Asset - RHIA 883,3552 1,561,144 680,595 Capital Assets: T 561,142,47 57,869,670 Computer Software, Net of Accumulated Depreciation 14,210,839 10,666,878 111,190,390 Building and Improvements, Net of Accumulated Depreciation 7,533,439 6,795,994 7,037,077 Intangibles Non-Software, Net of Accumulated Depreciation 2,672,906 1,935,754 1,99,503 Vehicles, Not of Accumulated Depreciation 70,796 112,295 24,435 Total Noncurrent Assets 192,466,198 186,998,277 200,447,329 Deferred Outflows Pension & OPEB 25,101,571 21,546,935 235,543,934 Total Assets and Deferred Outflows 793,402,899 768,074,411 747,278,892 Libilities 221,095,636 223,888,559 234,127,186 Current Liabilities 222,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 24,409,74 44,636,757 Prize Liability	Investments for Prize Payments at Fair Value	83,086,653	92,986,607	114,615,571
Part	Prize Reserves with Multi-State Lottery (MUSL)	4,288,815	4,213,420	4,809,901
Capital Assets: Capital Assets: Capital Computer Software, Net of Accumulated Depreciation 77,492,263 65,114,247 57,869,709,109 Building and Improvements, Net of Accumulated Depreciation 14,210,839 10,666,878 11,190,309 Building and Improvements, Net of Accumulated Depreciation 955,334,39 6,795,994 70,370,775 Intangibles Non-Software, Net of Accumulated Depreciation 2,677,906 1,935,754 1,969,503 Construction In Progress	Prize Reserves for Sports	320,000	2,320,000	2,320,000
Equipment, Net of Accumulated Depreciation 77,492,263 65,114,247 57,869,670 Computer Software, Net of Accumulated Depreciation 14,210,839 10,666,878 11,190,909 Building and Improvements, Net of Accumulated Depreciation 7,533,439 6,6795,994 17,037,077 Intangibles Non-Software, Net of Accumulated Depreciation 2,672,906 1,935,754 1,969,503 Construction in Progress 7 0,796 112,995 24,435 Construction in Progress 12,705,796 112,295 24,435 Total Noncurrent Assets 192,465,198 186,998,277 200,647,329 Deferred Outflows Pension & OPEB 25,101,571 21,546,935 23,554,934 Total Assets and Deferred Outflows 279,3402,899 768,074,111 747,278,892 Current Liabilities 222,095,636 223,888,559 234,127,186 Colligations Under Securities Lending 1,753,725 3,079,898 2 Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 1,774,5,773 13,878,768 17,738,677 Compensated Absences -	Net OPEB Asset - RHIA	1,833,552	1,561,144	680,959
Computer Software, Net of Accumulated Depreciation 14,210,839 10,666,878 11,190,390 Building and Improvements, Net of Accumulated Depreciation 7,533,439 6,795,994 7,037,077 Intangibles Non-Software, Net of Accumulated Depreciation 2,672,906 1,935,754 1,969,503 Vehicles, Net of Accumulated Depreciation 70,796 112,295 24,835 Leasehold Improvements, Net of Accumulated Depreciation 70,796 112,295 24,835 Total Noncurrent Assets 192,465,198 186,998,277 200,647,329 Deferred Outflows 25,101,571 21,566,935 23,556,934 Total Assets and Deferred Outflows 793,402,899 768,074,111 747,278,892 Liabilities 227,095,636 223,888,559 234,127,186 Courrent Liabilities 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 - Origanic Payable 1,745,737 13,878,768 17,738,775 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Rivevine <t< td=""><td>Capital Assets:</td><td></td><td></td><td></td></t<>	Capital Assets:			
Computer Software, Net of Accumulated Depreciation 14,210,839 10,666,878 11,190,390 Building and Improvements, Net of Accumulated Depreciation 7,533,439 6,795,994 7,037,077 Intangibles Non-Software, Net of Accumulated Depreciation 2,672,906 1,935,754 1,969,503 Vehicles, Net of Accumulated Depreciation 70,796 112,295 24,835 Leasehold Improvements, Net of Accumulated Depreciation 70,796 112,295 24,835 Total Noncurrent Assets 192,465,198 186,998,277 200,647,329 Deferred Outflows 25,101,571 21,566,935 23,556,934 Total Assets and Deferred Outflows 793,402,899 768,074,111 747,278,892 Liabilities 227,095,636 223,888,559 234,127,186 Courrent Liabilities 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 - Origanic Payable 1,745,737 13,878,768 17,738,775 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Rivevine <t< td=""><td>Equipment, Net of Accumulated Depreciation</td><td>77,492,263</td><td>65,114,247</td><td>57,869,670</td></t<>	Equipment, Net of Accumulated Depreciation	77,492,263	65,114,247	57,869,670
Building and Improvements, Net of Accumulated Depreciation 7,533,439 6,795,994 7,037,077 Intangibles Non-Software, Net of Accumulated Depreciation 2,672,906 1,935,754 1,996,953 Vehicles, Net of Accumulated Depreciation 7,672 1,215,932 2,435 Construction In Progress 7,672 112,295 24,435 Total Moncurrent Assets 192,465,198 186,998,277 200,471,329 Deferred Outflows Pension & OPEB 25,101,571 21,546,935 23,554,934 Total Assets and Deferred Outflows 227,095,636 223,888,559 234,127,186 Current Liabilities: 227,095,636 223,888,559 234,127,186 Economic Development Fund Liability 227,095,636 223,888,559 234,127,186 Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,68 17,738,677 Accounts Payable recurrent 4,990,183 43,819,819 26,960,403 1,845,840 Deposit Liability 3,383,998 2,669,403 1,845,840 1,609,402,235 1,609,402,235 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Intangibles Non-Software, Net of Accumulated Depreciation 955,934 1,291,338 129,828 Vehicles, Net of Accumulated Depreciation 2,672,906 1,935,754 1,606,503 Leasehold Improvements, Net of Accumulated Depreciation 70,796 112,295 24,435 Total Noncurrent Assets 192,465,198 186,998,277 200,647,329 Deferred Outflows Pension & OPEB 25,101,571 21,5468,935 23,548,934 Total Assets and Deferred Outflows 793,402,899 768,074,411 747,278,892 Labitities Use Total Assets and Deferred Outflows 227,095,636 223,888,559 234,127,186 Current Liabilities 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 - Prize Liability 43,557,095 42,409,74 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 3,388,998 2,669,403 1,845,480 Compensated Absences - Noncurrent 10,8	Building and Improvements, Net of Accumulated Depreciation		6,795,994	
Vehicles, Net of Accumulated Depreciation 2,672,906 1,935,754 1,969,503 Construction in Progress 1 - - Leasehold Improvements, Net of Accumulated Depreciation 70,796 112,295 24,435 Total Noncurrent Assets 192,465,198 186,998,277 200,647,329 Deferred Outflows Pension & OPEB 25,101,571 21,546,935 23,554,934 Total Assets and Deferred Outflows 793,002,899 768,074,411 747,278,892 Bubilities 8 222,085,636 223,888,559 234,127,186 Current Liabilities 227,095,636 223,888,559 234,127,186 Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Accounts Payable August 4,990,183 4,839,085 5,232,600 Deferred Revenue 3,388,998 2,669,403 1,845,460 Deposit Liability 948,530 410,815 209,655 Contracts Payable - Current 103,566,293 108,924,555 109,412,436 <td< td=""><td>Intangibles Non-Software, Net of Accumulated Depreciation</td><td>955,934</td><td>1,291,938</td><td>129,823</td></td<>	Intangibles Non-Software, Net of Accumulated Depreciation	955,934	1,291,938	129,823
Construction In Progress 70,796 112,295 24,432 Total Noncurrent 192,465,198 186,998,277 200,447,329 Deferred Outflows Pension & OPEB 25,101,571 21,546,935 23,554,934 Total Assets and Deferred Outflows 793,402,899 768,074,411 747,278,892 Labilities 227,095,636 223,888,559 234,127,186 Corrent Liabilities 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 2-79,898 Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,890,985 5,225,600 Deferred Revenue 3,388,998 2,699,403 1,485,480 Deposit Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities 299,627,987 10,824,555 109,942,236 Compensated Absences - Noncurrent 5,082,995 5,594,260 8,151,110 Net Orther Pos				
Leasehold Improvements, Net of Accumulated Depreciation 70,796 112,295 24,345 Total Noncurrent Assets 192,465,198 186,98,277 200,647,329 Deferred Outflows Pension & OPEB 25,101,571 21,546,935 235,934 Total Assets and Deferred Outflows 793,402,899 768,074,411 747,278,892 Liabilities 2227,095,636 223,888,559 234,127,186 Commic Development Fund Liability 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 - Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,876,788 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,225,600 Deposit Liability 948,530 40,815 20,965 Contracts Payable - Current 18,546 3,167,112 25,34,474 Total Current Liabilities 299,627,877 294,274,614 306,416,912 Neutrent Liabilities 103,566,293 108,924,555 109,942,236		-	-	-
Total Noncurrent Assets 192,465,198 186,998,277 20,647,329 Deferred Outflows Pension & OPEB 25,101,571 21,546,935 23,554,934 Total Assets and Deferred Outflows 793,402,899 768,074,111 747,278,892 Liabilities Economic Development Fund Liability 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 - Prize Liability 43,557,095 42,340,974 446,636,757 Accounts Payable 17,745,273 13,878,768 17,38,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 33,38,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 20,274,761 306,416,912 Noncurrent Liabilities 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent 5,822,265 5,594,260		70,796	112,295	24,435
Deferred Outflows Pension & OPEB 25,101,571 21,546,935 23,554,948 Total Assets and Deferred Outflows 793,402,899 768,074,411 747,278,892 Liabilities 783,402,899 768,074,411 747,278,892 Current Liabilities 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,755,725 3,079,898 Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,252,600 Deferred Revenue 3,889,988 2,669,403 1,845,408 Deposit Liability 94,533 410,815 209,602 Contracts Payable - Current 148,546 3,167,112 2534,147 Total Current Liabilities 103,566,293 108,924,555 109,942,236 Contracts Payable - Noncurrent 5,082,295 5,594,266 8,151,110 Net Pension Liability 5,321,329 35,051,310 72,847,398 Net Orther Postemployme				
Total Assets and Deferred Outflows 793,402,899 768,074,411 747,278,892 1180	Deferred Outflows Pension & OPEB			
Current Liabilities: Economic Development Fund Liability 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 - Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deforred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 18,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 294,274,614 306,416,912 Nocurrent Liabilities 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1018,110 Total Liabilities and Deferred Inflows 478,075,667 470,064,208	Total Assets and Deferred Outflows			
Economic Development Fund Liability 227,095,636 223,888,559 234,127,186 Obligations Under Securities Lending 1,753,725 3,079,898 - Prize Liability 43,557,095 42,340,974 446,367,577 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,887 294,274,614 306,416,912 Noncurrent Liabilities 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent 5,082,295 5,594,260 8,151,110 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,85	Liabilities			
Obligations Under Securities Lending 1,753,725 3,079,898 - Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 29,274,614 306,416,912 Noncurrent Liabilities 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,10 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 10,18,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814	Current Liabilities:			
Obligations Under Securities Lending 1,753,725 3,079,898 - Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 29,274,614 306,416,912 Noncurrent Liabilities 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,10 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 10,18,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814	Economic Development Fund Liability	227,095,636	223,888,559	234,127,186
Prize Liability 43,557,095 42,340,974 44,636,757 Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Fix			3,079,898	-
Accounts Payable 17,745,273 13,878,768 17,738,677 Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2534,147 Total Current Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities 299,627,987 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,77 955,560 1018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 99,775,980 79,797,687 70,483,483				44.636.757
Compensated Absences - Current 4,990,183 4,839,085 5,325,600 Deferred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities 3103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 8,151,110 72,847,398 72,	,			
Deferred Revenue 3,388,998 2,669,403 1,845,480 Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities 3 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - Compensated Absences - Noncurrent 5,082,925 5,594,260 8,151,110 Ontracts Payable - Noncurrent 5,082,925 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,979,687 <td></td> <td></td> <td></td> <td></td>				
Deposit Liability 948,530 410,815 209,065 Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities 305,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent 5,082,295 5,594,260 8,151,110 Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 5,082,295 5,594,260 8,151,110 Net Pension Liability 5,082,295 5,594,260 8,151,110 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 478,075,267 470,064,208 500,397,580 Equity 478,075,267 470,064,208 500,397,580 Equity 843,747 95,560 1,018,110 Total Liabilities and Deferred Inflows 99,775,800 470,064,208 500,397,580 <	Deferred Revenue			
Contracts Payable - Current 148,546 3,167,112 2,534,147 Total Current Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities 306,416,912 306,416,912 Deferred Prize Liability 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity 51,443,415 5,442,505 4,169,344 Inventory and Prepaids 7,337,464 5,442,505 4,169,344 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232				
Total Current Liabilities 299,627,987 294,274,614 306,416,912 Noncurrent Liabilities: Deferred Prize Liability 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959	,	•	•	•
Noncurrent Liabilities: Deferred Prize Liability 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Petaited 7,343,461 5,406,209 50,403,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632<				
Deferred Prize Liability 103,566,293 108,924,555 109,942,236 Compensated Absences - Noncurrent - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245		7.	, ,	
Compensated Absences - Noncurrent - - - Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313		103.566.293	108.924.555	109.942.236
Contracts Payable - Noncurrent 5,082,295 5,594,260 8,151,110 Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity 8 8 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313	,			,
Net Pension Liability 53,211,329 35,051,310 72,847,398 Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313	•	5 082 295	5 594 260	8 151 110
Net Other Postemployment Benefits (OPEB) Obligation 843,747 955,560 1,018,110 Total Noncurrent Liabilities 162,703,665 150,525,685 191,958,854 Deferred Inflows Pension & OPEB 15,743,615 25,263,909 2,021,814 Total Liabilities and Deferred Inflows 478,075,267 470,064,208 500,397,580 Equity Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313	,			
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Retained Earnings: Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313		470,073,237	470,004,200	300,377,300
Fixed Asset Book Value Net of Associated Liabilities 99,775,980 79,797,687 70,483,483 Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313	• •			
Inventory and Prepaids 7,337,464 5,442,505 4,169,394 Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313		99 775 990	70 707 697	70 402 402
Asset/Project Purchases Committed 76,707,396 94,107,733 79,996,232 Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313				
Restricted for OPEB Asset 1,833,552 1,561,144 680,959 Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313				
Operating Working Capital 129,673,239 117,101,136 91,551,245 Total Retained Earnings 315,327,632 298,010,205 246,881,313				
Total Retained Earnings 315,327,632 298,010,205 246,881,313				
	<u> </u>			



Oregon Lottery Cash Flow Statement For the month ending September 30, 2023

	(Current Month	Year to Date	
Cash Flows from Operating Activities:				
Receipts from Customers	\$	1,406,292,296 \$	4,231,550,275	
Payments to Prize Winners		(1,294,082,260)	(3,881,325,846)	
Payments to Employees		(6,442,600)	(12,704,612)	
Payments to Suppliers		(35,190,777)	(117,795,729)	
Other Income		73,606	228,185	
Net Cash Provided (Used) in Operating Activities		70,650,264	219,952,273	
Cash Flows from Noncapital Financing Activities:				
Transfers to EDL		-	(237,130,619)	
Pre SLGRP Payments		=	=	
Net Cash Provided (Used) in Noncapital Financing Activities		-	(237,130,619)	
Cash Flows from Capital and Related Financing Activities:				
Acquisition/Restoration of Capital Assets		(7,007,668)	(10,220,617)	
Contract Payments		(249,562)	(748,686)	
Proceeds from Disposition/Impairment of Capital Assets		82,746	110,457	
Net Cash Provided (Used) in Capital and Related Financing Activities		(7,174,484)	(10,858,846)	
Cash Flows from Investing Activities:				
Purchases of Investments		-	(514,842)	
Proceeds from Sales and Maturities of Investments		_	2,824,000	
Interest on Investments and Cash Balances		1,841,637	5,193,371	
Investment Expense		(3,666)	(3,666)	
Net Cash Provided (Used) in Investing Activities		1,837,971	7,498,864	
Net Increase (Decrease) in Cash and Cash Equivalents		65,313,752	(20,538,328)	
Cash and Cash Equivalents - Beginning		451,425,081	537,277,161	
Cash and Cash Equivalents - Ending	\$	516,738,832 \$		
Reconciliation of Operating Income to Net Cash Provided (u	sed) by Op	erating Activities		
Net Profit/(Loss)	\$	70,459,903 \$	213,884,130	
Adjustments to reconcile net profit to cash flows from operating activities				
Depreciation and Amortization		2,541,111	7,401,909	
Non-operating (Income)/Expense		857,780	(1,247,484)	
(Gain)/Loss on Capital Asset Disposition		(21,842)	(22,288)	
Net Changes in Assets and Liabilities:		(==/= :=/	(//	
(Increase) / Decrease in Accounts Receivable - Games		(11,192,736)	(10,795,302)	
(Increase) / Decrease in Ticket Inventory		102,424	182,090	
(Increase) / Decrease in Prepaid Expense/Def Outflows		(1,444,653)	(2,429,391)	
(Increase) / Decrease in Prize Reserves		(2,346)	(20,213)	
(Increase) / Decrease in Net OPEB Asset		(2,540)	(20,213)	
		1 07/1 051	1 E 6 1 2 0 1	
Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Compensated Absences Liability		1,874,851	1,561,301	
Increase / (Decrease) in Compensated Absences Elability Increase / (Decrease) in Deposit Liability		92,883 606,304	350,194 656,190	
Increase / (Decrease) in Deferred Revenue/Inflows		1,051,619	1,488,690	
Increase / (Decrease) in Prize Liability		4,304,969	4,682,446	
Increase / (Decrease) in Net OPEB Obligation		-		
Increase / (Decrease) in Net Pension Liability		1,420,000	4 360 000	
Total Adjustments and Changes		190,361	4,260,000 6,068,143	
Net Cash Provided (Used) by Operating Activities		1,70,301	0,000,143	



Oregon State Lottery Fiscal Year 2024 Financial Plan (In Thousands)

		Commission App	proved Budget		Fore	cast/Comm	ission Adjustmen	ts		Adjusted E	Budget	
	Traditional	Video	Sports	Total	Sept	Dec	March/MY	May	Traditional	Video	Sports	Total
Revenue	,											
Video Lottery ^{sм}		\$16,522,863		\$16,522,863	\$ (68,593)					\$16,454,270		\$16,454,270
Scratch-its™ Instant Tickets	\$ 156,123			156,123	599				\$156,722			156,722
Megabucks™	31,286			31,286	(513)				30,773			30,773
Powerball®	49,698			49,698	10,968				60,666			60,666
Mega Millions®	26,938			26,938	14,786				41,724			41,724
Keno	105,800			105,800	1,239				107,039			107,039
Raffle™	2,500			2,500	-				2,500			2,500
Pick 4 ^{sм}	2,000			2,000	(6)				1,994			1,994
Win for Life ^{sм}	3,864			3,864	292				4,156			4,156
Lucky Lines [™]	1,986			1,986	(87)				1,899			1,899
Scoreboard			647,376	647,376	(0)						\$ 647,376	647,376
Total Revenue	380,195	16,522,863	647,376	17,550,434	(41,316)	-	-	-	407,473	16,454,270	647,376	17,509,118
Prizes	245,869	15,285,855	588,399	16,120,123	(45,585)				259,790	15,226,349	588,399	16,074,538
Net revenue	134,326	1,237,008	58,977	1,430,311	4,269	-	-	-	147,682	1,227,921	58,977	1,434,580
Direct Expenses												
Commissions	30,431	279,098		309,529	740				32,613	277,656		310,269
Game Vendor Charges	9,788	2,103	37,348	49,239	684				10,472	2,103	37,348	49,923
Tickets	4,628	,	,	4,628	0				4,628	•	,	4,628
Advertising	7,271	380		7,651	(0)				7,271	380	-	7,651
Sales Support	1,080			1,080	O O				1,080			1,080
Game Equip, Parts & Maint	1	12,632		12,633	(0)				1	12,632		12,633
Depreciation	5,570	23,083		28,653	(O)				5,570	23,083		28,654
Capital Interest	•	11		11	(0)				Í	11		11
Total Direct Expenses	58,769	317,307	37,348	413,424	1,423		-		61,635	315,865	37,348	414,848
Gross Profit	75,557	919,701	21,629	1,016,887	2,846		-		86,047	912,056	21,629	1,019,732
Relative Gross Profit %	7.43%	90.44%	2.13%	,,	•				8.44%	89.44%	2.12%	,
Indirect Revenue	873	10,630	-	11,503	-	-	-		971	10,289	244	11,504
Indirect Expenses												
Public Information	88	1,075	25	1,188	-				100	1,063	25	1,189
Market Research	64	779	18	861	-				73	770	18	861
Salaries & Benefits	5,802	70,628	2,354	78,784	-				6,648	70,465	1,671	78,784
Services & Supplies	2,993	36,434	857	40,284	-				3,399	36,029	854	40,284
Depreciation	256	3,118	73	3,447	-				291	3,083	73	3,448
Total Indirect Expenses	9,203	112,034	3,327	124,564	-		-	-	10,511	111,410	2,641	124,566
Net Profit from Operations	67,227	818,297	18,302	903,826	2,846	-	-	-	76,507	810,935	19,232	906,670
Modernization Reserve Spending	•	•	-	22,949	-			-		•	-	22,949
Net Profit			_	\$880,877	2,846		-		1		•	\$883,721
Additional Information:			=	, ,	,				1		:	, =-
Capital outlay				36,862	-							36,862

OREGON STATE LOTTERY

Capital Outlay Status Report for FY 2024 For the Three Months Ending Saturday, September 30, 2023

Project Number	Project Description	Budget		Actual			
-			July	August	September	Total	Unspent
2120	Site Services	-	-	-	-	-	
232120001	New Roof (FY23 carryover)	-	-	-	124,667.	124,667.	(124,667.)
242120001	Painting Building Exterior	145,000.	-	-	-	-	145,000
242120002	Space Optimization Warehouse	532,000.	-	-	-	-	532,000
	Total	677,000.	-	-	124,667.	124,667.	552,333
1520	Modernization Program	-	-	-	-	-	
201000402	Integration Services, RPM (budgeted in expense)	-	-	-	181,540.	181,540.	(181,540.)
201000408	RPM Phase 3/4 (budgeted in expense)	-	-	300,000.	900,000.	1,200,000.	(1,200,000.)
305010101	Office 365 Add-On Services; Sharepoint Migration	-	14,664.	-	-	14,664.	(14,664.)
	Total	-	14,664.	300,000.	1,081,540.	1,396,204.	(1,396,204.)
2210	Finance & Accounting	-	-	-	-	-	
201000301	D365 Project Rollover (budgeted in expense)	-	49,107.	205,623.	58,744.		
	Total	-	49,107.	205,623.	58,744.	313,474.	(313,474.)
2215	Player Services	-	-	-	-	-	
242210001	Payment Center Improvements	100,000.	-	-	-	-	100,000
	Total	100,000.	-	-	-	-	100,000
2630	Fleet Services	-	-	-	-	-	
232630001	New Vehicles (16 Field Vans) (FY23 carryover)	-	-	284,691.	48,070.	332,761.	(332,761.)
242630001	New Vehicles (30)	1,032,000.	-	216,024.	99,210.	315,234.	716,766
242630002	Racks and Bins (30)	99,000.	-	2,308.	5,531.		91,161
	Total	1,131,000.	-	503,023.	152,812.	655,835.	475,165
2840	IT Operations	-	-	-	-	-	
242840001	Conference Room Audio Equipment	-	-	-	-	-	
242840002	Hard Drive Shredder	-	-	-	-	-	
	Total	-	-	-	-	-	
3100	Security	-	-	-	-	-	
243100001	Building security system replacement	4,000,000.	-	-	640,809.	640,809.	3,359,191
	Total	4,000,000.	-	-	640,809.	640,809.	3,359,191
5420	Gaming Products Portfolio	-	-	-	-	-	
235420001	FY23 Approved VLT purchases	9,030,090.	-	2,140,532.	3,317,392.	5,457,924.	3,572,166
245420001	Annual VLT Replacement Strategy Purchase	20,000,000.	-	-	1,631,705.	1,631,705.	18,368,295
245420002	Product Field Trial	1,800,000.	-	-	-	-	1,800,000
245420003	Intelligen Change Requests (product/operational)	100,000.	-	-	-	-	100,000
	Total	30,930,090.	-	2,140,532.	4,949,097.	7,089,629.	23,840,461
	T. 10 1 4	0/ 000 000	(0 == 1	0.440.470	7.00= //-	40.000.74=	0/ /4= 4=-
	Total Cash Acquisitions	36,838,090.	63,//1.	3,149,178.	7,007,668.	10,220,617.	26,617,473
	Acquisitions Through Contract						
20242840001	CyberArk		199,912.	-	(199,912.)	-	-
	Total Acquisitions Through Contract		199,912.	-	(199,912.)	-	-
	GRAND TOTAL	36,838,090.	263,683.	3,149,178.	6,807,756.	10,220,617.	26,617,473.

Project Activity Report Business Modernization Program Budget For the Three Months Ending 9/30/2023

Description	Approved Budget	Year-to-Date Actual Spent	Unspent Budget
State Data Center Colocation Proj. Rollover (Phase 1 request)	Dauget	rictual spent	Dauget
Data Center Colocation	_	\$39,932	_
Data Center Colocation, Consulting Services	_	23,627	_
Data Center Co-location, Network Services	_	92,111	_
Total State Data Center Colocation Proj. Rollover (Phase 1 request)	755,000	155,671	599,329
J , , , , , , , , , , , , , , , , , , ,	,	/ -	,
D365 Project Rollover (Phase 1 request)			
Replace AX with D365	-	424,733	-
AX Replacement - Integration Services (02) - Financial System	-	10,329	-
AX Replacement - QA Testing (03)- Financial System	-	32,935	-
D365 Implementation - Post-Go Live	-	29,618	-
Total D365 Project Rollover (Phase 1 request)	1,844,000	497,614	1,346,386
D365/AX Phase 2- Aurora Invoicing (Phase 2 request)			
Total D365/AX Phase 2- Aurora Invoicing (Phase 2 request)	2,000,000	-	2,000,000
RPM Phase 3/4 (phase 4 is planning) (Phase 2 request)			
QA Testing Services, RPM	-	64,740	-
RPM - Software & Licensing	-	282,724	-
RPM Phase 3/4	-	2,252,051	-
Total RPM Phase 3/4 (phase 4 is planning) (Phase 2 request)	12,550,000	2,599,515	9,950,485
Integration Services, RPM			
Total EIP/Aurora Integration +QA for RPM Phase 3/4 (Phase 2 request)	5,800,000	248,350	5,551,650
Other Projects from Prior Year		40.550	(40.550)
ERP Solution, Licenses and Software Support	-	19,558	(19,558)
QA Services: EIP	-	43,160	(43,160)
Office 365 Add-On Services; Sharepoint Migration	-	14,664	(14,664)
Total Spending	22,949,000	3,578,532	<u>19,370,468</u>