



**WISCONSIN LEGISLATIVE AUDIT BUREAU
AUDIT SUMMARY**

Report 01-5

March 2001

Wisconsin Lottery

As required by s. 13.94(1)(em), Wis. Stats., we have completed our annual financial audit of the Wisconsin Lottery, which is administered by the Department of Revenue. We have issued an unqualified opinion on the Wisconsin Lottery's fiscal year (FY) 1998-99 and FY 1999-2000 financial statements.

Overall, total lottery sales decreased from \$428.2 million in FY 1998-99 to \$406.7 million in FY 1999-2000. Sales of instant ticket lottery games, however, increased for the first time in four years, from \$230.8 million in FY 1998-99 to \$241.0 million in FY 1999-2000.

In 1999 Wisconsin Act 9, the Legislature provided general purpose revenue to fund certain lottery expenses, including retailer commissions and all administrative expenses except depreciation. These expenses totaled \$76.0 million in FY 1999-2000. The budgetary funding provision was effective only in FY 1999-2000, and it contributed to an increase in the amount available for property tax relief from \$153.9 million in FY 1998-99 to \$232.3 million in FY 1999-2000.

[full report, PDF file \(106KB\)](#)