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STATE OF IOWA**

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NEWS RELEASE

FOR RELEASE

September 7, 2018

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Auditor of State Mary Mosiman today released an agreed-upon procedures report on the Lucky for Life game administered by the Iowa Lottery Authority for the period April 1, 2017 through March 31, 2018.

A copy of the agreed-upon procedures report is available for review at the Iowa Lottery Authority, in the Office of Auditor of State and on the Auditor of State's web site at <https://www.auditor.iowa.gov/reports/audit-reports/>.

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IOWA LOTTERY AUTHORITY
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD
APRIL 1, 2017 THROUGH MARCH 31, 2018

Table of Contents

		<u>Page</u>
Officials		3
Independent Accountant's Report on Applying Agreed-Upon Procedures		5-7
	<u>Exhibit</u>	
Draw Activity Report	1	8-13
Set Prize Analysis Report	2	15
Staff		16

Iowa Lottery Authority

Officials

Governor

Honorable Kim Reynolds

Director, Department of Management

David Roederer

Director, Legislative Services Agency

Glen P. Dickinson

Iowa Lottery Authority Board of Directors

		<u>Term Expires</u>
Connor Flynn	Chairperson	April 2019
Mary Rathje	Vice Chair	April 2019
Sherrae Hanson	Member	April 2018
Michael Klappholz	Member	April 2018
Mary Junge	Member	April 2020

Ex-Officio Member

Honorable Michael L. Fitzgerald Treasurer of State

Iowa Lottery Authority

Terry Rich Chief Executive Officer
Brenda Nye Vice President of Finance and Chief
 Financial Officer

Iowa Lottery Authority



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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board Members of the Iowa Lottery Authority:

We have performed the procedures enumerated below, which were agreed to by the Iowa Lottery Authority (Authority) for the period April 1, 2017 through March 31, 2018 in connection with the *Lucky for Life* game, solely to assist the Authority, the other Party Lotteries (defined as Connecticut Lottery Corporation, Massachusetts State Lottery Commission, Maine State Liquor and Lottery Commission, New Hampshire Lottery Commission, Vermont Lottery Commission, Rhode Island Division of Lotteries, Minnesota State Lottery, Idaho Lottery, D.C. Lottery & Charitable Games Board, Arkansas Scholarship Lottery, Michigan Lottery, Missouri Lottery, South Carolina Education Lottery, Delaware State Lottery, Kentucky Lottery Corporation, Montana Lottery, Ohio Lottery Commission, North Dakota Lottery, North Carolina Education Lottery, Colorado Lottery, Kansas Lottery and Wyoming Lottery for the period April 1, 2017 through March 31, 2018; South Dakota Lottery for the period June 4, 2017 through March 31, 2018; Nebraska Lottery for the period August 20, 2017 through March 31, 2018; and Oklahoma Lottery Commission for the period February 25, 2018 through March 31, 2018) and the Multi-State Lottery Association with respect to the evaluation of certain financial information associated with the *Lucky for Life* game. The Authority's management is responsible for the financial information.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Authority. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and related findings are summarized as follows:

- a. We obtained from the Authority the "Draw Activity" report and the "Set Prize Analysis" report, generated by the Game Administrator, for the period April 1, 2017 through March 31, 2018 and attached those as Exhibits 1 and 2, respectively. We re-performed the mathematical calculations within the schedules and noted no exceptions.
- b. We judgmentally selected five draw dates for the period from April 1, 2017 through March 31, 2018. The dates selected were as follows:
 1. Thursday, April 6, 2017
 2. Monday, July 10, 2017
 3. Monday, September 25, 2017
 4. Monday, October 2, 2017
 5. Thursday, March 1, 2018
- c. For each draw date selected in step "b" above, we compared the total amount of sales as shown on the daily sales report produced by the Authority's gaming system and the total amount of sales shown on the related daily sales report produced by Internal Control System ("ICS"), with the balance listed in the "Sales" column for the respective draw date on the "Draw Activity" report shown as Exhibit 1. Amounts agreed and no exceptions were noted.

- d. We recalculated the total dollar amount of the set prizes (tiers 3 through 10), for the draw dates selected in step “b” above, based on the total number of winners from the Authority’s gaming system for each prize level and the prize structure of the *Lucky for Life* set prizes. We compared the recalculated expense with the amount listed in the “Actual Set Prizes or Actual Low-Tier Prizes” column for the respective draw date on the “Draw Activity” report shown as Exhibit 1. Amounts agreed and no exceptions were noted.
- e. For each draw date selected in step “b” above, we compared the amount of sales, actual set prizes or actual low-tier prizes and share of set prizes or allocated low-tier prizes shown on the “Draw Activity” report shown as Exhibit 1 to the amounts shown on the Authority’s *Lucky for Life* draw reports. Amounts agreed and no exceptions were noted.
- f. We judgmentally selected two months and obtained the “Expired Prize Allocation Report” distributed by the Game Administrator. The two months selected were December 2017 and January 2018. For each draw in the selected months, we compared the “Expired Prize Allocation Report” obtained from the Game Administrator to the unclaimed prizes report obtained from the Authority’s gaming system. Amounts agreed and no exceptions were noted.
- g. We compared the amounts shown as the total of the actual set prizes or actual low-tier prizes and the total of the share of set prizes or allocated low-tier prizes on the “Draw Activity” report shown as Exhibit 1 to the applicable amounts shown on the “Set Prize Analysis” report shown as Exhibit 2. Amounts agreed and no exceptions were noted.
- h. We reviewed the “Draw Activity” report shown as Exhibit 1 for top prize winners, noting there were no top prize winners during the period April 1, 2017 through March 31, 2018; therefore no procedures were performed.
- i. We selected both second prize winnings listed in the “Second Prize Tier 2” winner’s column of the “Draw Activity” report shown as Exhibit 1. For the second prize selected, we compared the “Cost of Second Prizes” reported in the “Cost of Top and Second Prize” report to the Authority’s cash disbursement check report. Amount agreed and no exceptions were noted.
- j. There have been no annuitized top or second prize settlements for the period April 1, 2017 through March 31, 2018; therefore no procedures were performed.
- k. We compared the total of the transfers from the Authority to the Game Administrator for settlement of the Actual Set Prize Liability as shown in the Authority’s disbursement records to the amounts listed in the “Settlement” columns on the “Set Prize Analysis” report shown as Exhibit 2. Amounts agreed and no exceptions were noted.
- l. We compared the balance listed as the Authority’s payable as of March 31, 2018, for the actual set prizes or actual lower tier prize liability as shown on the “Set Prize Analysis” report shown as Exhibit 2 to the Authority’s financial accounting records and to the *Lucky for Life* draw report. Amounts agreed and no exceptions were noted.
- m. Management of the Authority has informed us that no activity affecting the sales and prize expense for *Lucky for Life* for the period April 1, 2017 through March 31, 2018 has occurred through the date of this report.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial information associated with the Authority's sales and prize expense for *Lucky for Life* for the period April 1, 2017 through March 31, 2018. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report, a public record by law, is intended solely for the information and use of the Iowa Lottery Authority, the other Party Lotteries and the Multi-State Lottery Association. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Lottery Authority during the course of our agreed-upon procedures. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

A handwritten signature in black ink that reads "Mary Mosiman". The signature is written in a cursive, flowing style.

MARY MOSIMAN, CPA
Auditor of State

August 30, 2018

Iowa Lottery Authority

Draw Activity

April 1, 2017 through March 31, 2018

Total Number of Winners

Draw Date	First Prize	Second Prize	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10
	Tier 1	Tier 2								
4/3/2017	-	-	-	5	10	139	96	1,756	526	914
4/6/2017	-	-	1	5	5	85	106	1,571	446	776
4/10/2017	-	-	-	2	6	97	89	1,516	506	957
4/13/2017	-	-	-	2	7	119	118	1,903	515	801
4/17/2017	-	-	-	2	8	123	132	1,962	573	916
4/20/2017	-	-	-	2	9	132	111	1,753	513	787
4/24/2017	-	-	-	4	5	131	116	1,834	533	809
4/27/2017	-	-	-	6	5	114	97	1,745	469	762
5/1/2017	-	-	-	5	10	124	125	1,896	522	896
5/4/2017	-	-	-	7	6	147	81	1,775	521	737
5/8/2017	-	-	-	2	4	121	98	1,825	499	765
5/11/2017	-	-	-	5	11	143	106	1,755	509	793
5/15/2017	-	-	-	4	6	119	91	1,698	533	898
5/18/2017	-	-	-	11	2	111	88	1,574	492	723
5/22/2017	-	-	-	2	11	98	107	1,649	484	806
5/25/2017	-	-	1	2	13	177	100	1,907	483	750
5/29/2017	-	-	-	3	8	116	83	1,498	425	641
6/1/2017	-	-	-	1	5	92	87	1,525	455	777
6/5/2017	-	-	-	5	8	119	114	1,893	595	951
6/8/2017	-	-	-	2	10	114	114	1,745	505	826
6/12/2017	-	-	-	2	13	109	133	1,849	558	840
6/15/2017	-	-	-	1	5	117	101	1,523	539	777
6/19/2017	-	-	-	4	7	131	81	1,805	471	698
6/22/2017	-	-	1	3	16	129	97	1,663	515	792
6/26/2017	-	-	-	3	6	113	109	1,691	548	749
6/29/2017	-	-	1	1	15	135	146	1,686	533	779
7/3/2017	-	-	-	3	5	137	88	1,647	451	779
7/6/2017	-	-	-	2	4	121	78	1,695	409	602
7/10/2017	-	-	-	7	11	120	96	1,594	486	753
7/13/2017	-	-	-	3	7	120	79	1,591	500	815
7/17/2017	-	-	-	4	7	141	124	1,975	530	864
7/20/2017	-	-	-	3	8	121	97	1,700	444	675
7/24/2017	-	-	-	2	4	116	89	1,611	446	730
7/27/2017	-	-	1	3	7	91	103	1,470	490	838
7/31/2017	-	-	-	-	8	130	119	1,822	527	831
8/3/2017	-	-	-	2	8	90	75	1,496	450	724
8/7/2017	-	-	-	1	3	125	94	1,796	516	841
8/10/2017	-	-	-	4	5	124	94	1,520	507	836
8/14/2017	-	-	1	3	9	124	109	1,947	558	720
8/17/2017	-	-	-	3	8	119	101	1,615	439	862
8/21/2017	-	-	-	3	6	141	96	1,682	472	761
8/24/2017	-	-	-	3	9	124	110	1,727	529	826
8/28/2017	-	-	-	3	6	128	97	1,755	538	788
8/31/2017	-	-	-	2	-	95	70	1,405	469	768
9/4/2017	-	-	-	3	11	161	90	1,926	461	684
9/7/2017	-	-	-	1	7	147	95	2,012	501	781

	Sales	Actual Set Prizes or Actual Low-Tier Prizes	% of All State's Sales	Share of Set Prizes or Allocated Low-Tier Prizes	Due From/(Due to)
\$	53,132	19,760	2.58%	\$ 19,659	101
	49,026	21,593	2.52%	16,529	5,064
	52,046	16,877	2.61%	18,738	(1,861)
	50,638	18,783	2.64%	20,741	(1,958)
	54,686	20,348	2.83%	20,522	(174)
	52,754	18,650	2.74%	18,150	500
	55,478	19,006	2.83%	19,362	(356)
	52,588	17,752	2.76%	17,819	(67)
	55,154	20,509	2.75%	21,007	(498)
	51,446	18,664	2.63%	18,317	347
	53,054	17,399	2.66%	18,327	(928)
	49,954	19,651	2.56%	20,301	(650)
	52,068	18,239	2.59%	18,646	(407)
	49,114	17,486	2.53%	17,884	(398)
	54,386	17,760	2.71%	18,840	(1,080)
	49,218	25,009	2.53%	21,117	3,892
	46,528	15,803	2.53%	16,456	(653)
	48,844	15,378	2.49%	17,289	(1,911)
	56,434	20,483	2.84%	20,920	(437)
	50,814	18,599	2.72%	20,517	(1,918)
	52,660	20,110	2.70%	21,943	(1,833)
	47,988	16,726	2.60%	17,712	(986)
	51,108	17,528	2.69%	18,269	(741)
	47,864	24,252	2.59%	18,750	5,502
	50,062	17,842	2.62%	20,451	(2,609)
	47,496	25,172	2.55%	19,204	5,968
	52,136	17,053	2.69%	17,919	(866)
	45,786	15,317	2.53%	17,868	(2,551)
	50,912	18,560	2.63%	17,292	1,268
	47,708	17,058	2.59%	17,057	1
	52,040	20,331	2.69%	22,676	(2,345)
	47,200	17,109	2.57%	18,227	(1,118)
	49,988	15,974	2.64%	17,821	(1,847)
	47,550	21,747	2.57%	16,691	5,056
	50,522	18,727	2.62%	20,489	(1,762)
	48,770	15,359	2.54%	16,996	(1,637)
	52,622	17,348	2.64%	21,629	(4,281)
	49,498	17,326	2.50%	17,436	(110)
	51,276	24,224	2.56%	19,435	4,789
	48,912	17,632	2.57%	17,759	(127)
	53,364	17,642	2.60%	17,418	224
	50,316	18,839	2.48%	18,206	633
	52,010	18,130	2.61%	18,671	(541)
	47,882	14,151	2.46%	15,841	(1,690)
	47,940	19,000	2.55%	19,770	(770)
	55,470	18,731	2.82%	19,817	(1,086)

Iowa Lottery Authority

Draw Activity

April 1, 2017 through March 31, 2018

Total Number of Winners

Draw Date	First Prize	Second Prize	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10
	Tier 1	Tier 2								
9/11/2017	-	-	-	4	11	162	108	2,035	548	849
9/14/2017	-	-	1	8	10	183	123	2,222	573	761
9/18/2017	-	-	-	4	8	147	114	2,122	669	1,049
9/21/2017	-	-	-	6	3	145	114	2,063	615	840
9/25/2017	-	1	-	7	11	140	108	1,971	604	867
9/28/2017	-	-	-	5	6	135	120	1,921	644	904
10/2/2017	-	-	2	4	10	134	119	1,857	613	992
10/5/2017	-	-	-	3	10	140	118	1,905	576	858
10/9/2017	-	-	1	3	10	143	120	2,068	585	919
10/12/2017	-	-	1	3	7	140	110	1,913	522	897
10/16/2017	-	-	1	8	8	202	139	2,293	653	862
10/19/2017	-	-	-	1	8	147	105	1,829	531	783
10/23/2017	-	-	-	3	11	196	100	2,139	560	810
10/26/2017	-	-	-	2	2	123	102	1,806	541	810
10/30/2017	-	-	-	1	10	136	121	1,933	599	893
11/2/2017	-	-	-	3	12	144	121	2,125	586	875
11/6/2017	-	-	-	5	5	133	102	2,211	709	1,051
11/9/2017	-	-	-	2	9	129	106	1,947	664	1,115
11/13/2017	-	-	-	4	9	118	109	1,978	603	981
11/16/2017	-	-	-	4	8	140	120	1,987	579	888
11/20/2017	-	-	-	4	16	176	131	2,061	625	954
11/23/2017	-	-	-	1	11	99	107	1,604	528	810
11/27/2017	-	-	1	1	6	144	115	1,855	532	791
11/30/2017	-	-	-	5	8	141	105	1,956	560	800
12/4/2017	-	-	-	4	7	119	95	1,956	606	839
12/7/2017	-	-	-	1	8	124	97	1,735	506	853
12/11/2017	-	-	-	3	5	97	105	1,694	592	1,018
12/14/2017	-	-	-	3	7	144	110	1,804	571	870
12/18/2017	-	-	-	-	7	156	112	2,025	592	863
12/21/2017	-	-	-	5	6	155	119	1,949	525	844
12/25/2017	-	-	-	2	7	113	78	1,510	491	772
12/28/2017	-	-	-	1	7	127	127	1,748	539	888
1/1/2018	-	-	-	2	9	120	105	1,696	501	791
1/4/2018	-	-	-	1	11	131	107	2,046	522	829
1/8/2018	-	-	-	4	12	166	115	2,109	598	867
1/11/2018	-	-	-	3	6	120	114	1,693	521	868
1/15/2018	-	-	-	2	5	131	99	1,693	490	837
1/18/2018	-	-	-	2	9	143	127	1,823	539	835
1/22/2018	-	-	-	1	16	124	119	1,837	540	853
1/25/2018	-	-	-	6	4	132	76	1,666	495	837
1/29/2018	-	-	-	4	11	186	112	1,977	525	817
2/1/2018	-	-	-	1	9	126	119	1,722	521	825
2/5/2018	-	-	-	6	7	147	105	1,711	468	839
2/8/2018	-	-	1	3	8	108	78	1,676	534	765
2/12/2018	-	-	-	4	12	147	94	1,694	530	803
2/15/2018	-	-	-	5	12	107	94	1,629	515	819

Sales	Actual Set Prizes or Actual Low-Tier Prizes	% of All State's Sales	Share of Set Prizes or Allocated Low-Tier Prizes	Due From/(Due to)
59,224	21,179	2.98%	21,879	(700)
57,320	27,983	2.97%	25,500	2,483
60,844	22,366	3.04%	23,852	(1,486)
57,360	20,639	2.97%	25,146	(4,507)
57,184	21,555	2.87%	22,075	(520)
54,926	20,843	2.86%	21,454	(611)
57,896	31,172	2.87%	21,426	9,746
56,014	20,453	2.86%	21,135	(682)
60,144	26,350	3.10%	23,113	3,237
54,710	24,659	2.86%	21,089	3,570
56,986	29,560	2.88%	28,294	1,266
53,444	18,770	2.80%	19,156	(386)
55,938	21,687	2.86%	25,843	(4,156)
52,620	17,614	2.78%	19,416	(1,802)
56,692	20,410	2.95%	20,868	(458)
61,828	21,696	3.21%	21,662	34
67,574	22,051	3.40%	23,041	(990)
62,220	21,265	3.28%	21,362	(97)
62,880	20,711	3.24%	20,680	31
56,634	20,787	3.05%	23,087	(2,300)
60,072	23,744	3.12%	25,444	(1,700)
50,098	17,725	3.06%	17,348	377
57,120	23,776	3.03%	19,619	4,157
54,584	20,073	2.97%	18,950	1,123
57,718	19,465	2.94%	21,969	(2,504)
52,564	17,958	2.86%	18,505	(547)
55,882	18,621	2.93%	18,955	(334)
52,444	19,598	2.90%	20,267	(669)
57,664	20,049	2.98%	20,996	(947)
54,656	20,348	2.87%	21,190	(842)
49,796	16,224	2.98%	15,979	245
51,210	18,995	2.68%	19,297	(302)
50,898	18,033	2.61%	18,247	(214)
56,186	19,731	2.92%	22,314	(2,583)
58,304	22,178	2.80%	23,719	(1,541)
48,738	18,427	2.55%	19,239	(812)
52,816	17,612	2.79%	18,406	(794)
51,466	19,828	2.78%	20,140	(312)
53,958	20,218	2.78%	22,186	(1,968)
51,434	17,656	2.72%	17,528	128
53,920	21,319	2.73%	21,205	114
50,906	18,637	2.62%	20,115	(1,478)
50,456	19,112	2.53%	18,347	765
50,962	22,202	2.62%	19,469	2,733
51,190	19,364	2.58%	19,824	(460)
50,056	18,543	2.55%	17,691	852

Iowa Lottery Authority

Draw Activity

April 1, 2017 through March 31, 2018

Total Number of Winners

Draw Date	First Prize Tier 1	Second Prize Tier 2	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10
2/19/2018	-	-	-	2	4	111	80	1,692	549	828
2/22/2018	-	-	-	2	13	107	92	1,633	499	804
2/26/2018	-	-	-	5	6	153	126	1,945	587	834
3/1/2018	-	1	-	4	7	133	111	1,834	565	917
3/5/2018	-	-	-	3	9	164	118	2,083	571	951
3/8/2018	-	-	-	4	7	103	88	1,791	509	820
3/12/2018	-	-	-	3	10	122	119	2,014	581	888
3/15/2018	-	-	1	1	10	133	111	1,799	603	937
3/19/2018	-	-	-	4	2	140	130	1,880	593	927
3/22/2018	-	-	-	6	7	150	126	1,914	538	835
3/26/2018	-	-	-	8	10	150	102	2,128	547	799
3/29/2018	-	-	-	3	5	113	105	1,724	583	919
Total	-	2	15	345	828	13,629	10,982	188,614	55,656	86,748

Sales	Actual Set Prizes or Actual Low-Tier Prizes	% of All State's Sales	Share of Set Prizes or Allocated Low-Tier Prizes	Due From/(Due to)
53,012	16,902	2.71%	17,874	(972)
49,680	17,899	2.57%	17,277	622
55,024	20,803	2.67%	22,040	(1,237)
55,170	19,845	2.66%	20,250	(405)
60,940	21,659	2.77%	23,167	(1,508)
54,618	17,817	2.63%	18,738	(921)
58,996	20,595	2.62%	20,405	190
55,910	24,898	2.63%	20,621	4,277
58,782	20,056	2.56%	20,556	(500)
53,952	20,710	2.59%	22,343	(1,633)
56,288	21,512	2.60%	21,638	(126)
54,686	18,581	2.56%	20,135	(1,554)
<u>\$ 5,551,036</u>	<u>2,062,100</u>		<u>\$ 2,078,559</u>	<u>(16,459)</u>

Iowa Lottery Authority

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Set Prize Analysis

April 1, 2017 through March 31, 2018

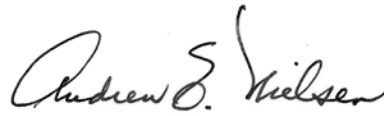
	Sales	Beginning Balance at 4/1/17	Settlement March 31, 2017 Year end Set Prize Liabilities - 4/3/17 Draw report	Settlement June 30 Year end Set Prize Liabilities - 7/3/17 Draw Report	Qtrly/Yrly Settlements Transfers In (Out)	Total Actual Set Prizes or Actual Lower Tier Prize Liability	Total Share of Set Prizes or Actual Lower Tier Prize Liability	Due From/(Due to) March 31, 2018
AR	2,842,286	498	(498)	13,787	13,289	1,051,234	1,063,736	1,285
CO	15,358,882	(880)	880	26,045	26,925	5,724,457	5,750,611	(109)
CT	19,760,998	(1,112)	1,112	(6,644)	(5,532)	7,426,983	7,397,017	23,322
DC	2,340,676	(335)	335	734	1,069	879,167	875,289	4,612
DE	3,080,772	(907)	907	340	1,247	1,156,244	1,152,852	3,732
IA	5,551,036	(695)	695	(1,909)	(1,214)	2,062,100	2,078,559	(18,368)
ID	3,284,198	(757)	757	(28,126)	(27,369)	1,252,081	1,229,334	(5,379)
KS	6,057,032	1,173	(1,173)	(4,095)	(5,268)	2,278,407	2,264,483	9,829
KY	7,831,478	(673)	673	8,443	9,116	2,920,545	2,932,044	(3,056)
MA	25,127,014	(8,521)	8,521	87,968	96,489	9,303,839	9,407,724	(15,917)
ME	3,771,950	3,504	(3,504)	(1,830)	(5,334)	1,418,514	1,413,329	3,355
MI	14,644,552	(214)	214	5,941	6,155	5,500,430	5,483,813	22,558
MN	6,810,732	4,804	(4,804)	(14,496)	(19,300)	2,576,555	2,549,172	12,887
MO	7,919,426	(808)	808	362	1,170	2,994,773	2,962,050	33,085
MT	2,738,700	668	(668)	1,409	741	1,007,166	1,024,907	(16,332)
NC	18,086,194	2,642	(2,642)	(34,483)	(37,125)	6,752,899	6,766,793	(48,377)
ND	3,314,246	1,149	(1,149)	10,371	9,222	1,199,754	1,241,168	(31,043)
NE	3,179,984	-	-	-	-	1,194,350	1,199,158	(4,808)
NH	5,397,632	(1,895)	1,895	(2,861)	(966)	2,052,250	2,021,275	28,114
OH	20,315,834	3,300	(3,300)	(9,900)	(13,200)	7,608,565	7,603,558	(4,893)
OK	502,094	-	-	-	-	178,680	186,146	(7,466)
RI	5,090,054	(638)	638	(8,332)	(7,694)	1,944,597	1,907,041	29,224
SC	12,907,928	(707)	707	(60,308)	(59,601)	4,915,464	4,831,702	23,454
SD	2,089,904	-	-	86	86	769,527	785,864	(16,251)
VT	1,740,364	18	(18)	4,659	4,641	636,710	651,632	(10,263)
WY	3,004,616	386	(386)	12,839	12,453	1,098,589	1,124,623	(13,195)
\$	202,748,582	-	-	-	-	75,903,880	75,903,880	-

Iowa Lottery Authority

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Manager
Brandon J. Vogel, Senior Auditor II
Jason J. Miller, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large, stylized initial "A".

Andrew E. Nielsen, CPA
Deputy Auditor of State