



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

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**NEWS RELEASE**

FOR RELEASE

August 27, 2019

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Contact: Marlys Gaston  
515/281-5834

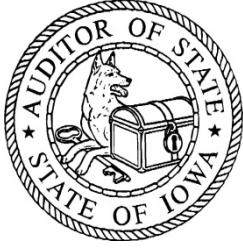
Auditor of State Rob Sand today released an agreed-upon procedures report on the Lucky for Life game administered by the Iowa Lottery Authority for the period April 1, 2018 through March 31, 2019.

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

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**IOWA LOTTERY AUTHORITY**  
**AUDITOR OF STATE'S INDEPENDENT REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**  
**FOR THE PERIOD**  
**APRIL 1, 2018 THROUGH MARCH 31, 2019**

**Iowa Lottery Authority**



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Rob Sand  
Auditor of State

August 16, 2019

Officials of the Iowa Lottery Authority

Dear Officials:

I am pleased to submit to you the agreed-upon procedures (AUP) report for the Iowa Lottery Authority for the period April 1, 2018 through March 31, 2019. The agreed-upon procedures engagement was performed pursuant to the Lucky for Life Licensee Lottery Participation Agreement and in accordance with attestation standards established by the American Institute of Certified Public Accountants.

I appreciate the cooperation and courtesy extended by the officials and employees of the Iowa Lottery Authority throughout the AUP engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand". The signature is stylized and cursive.

Rob Sand  
Auditor of State

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**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	Member	April 2019
Mary Rathje	Chairperson	April 2019
Mary Junge	Vice Chair	April 2020
Sherrae Hanson	Member	April 2022
John Quinn	Member	April 2022

**Ex-Officio Member**

Honorable Michael L. Fitzgerald      Treasurer of State

**Iowa Lottery Authority**

Matt Strawn      Chief Executive Officer  
Michael Conroy      Vice President of Finance and Chief  
   Financial Officer

**Iowa Lottery Authority**



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Auditor of State's Independent 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, 2018 through March 31, 2019 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, Wyoming Lottery, South Dakota Lottery, Nebraska Lottery and Oklahoma Lottery Commission) 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, 2018 through March 31, 2019 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, 2018 through March 31, 2019. The dates selected were as follows:
  1. Monday, April 23, 2018
  2. Monday, June 11, 2018
  3. Thursday, August 30, 2018
  4. Monday, December 17, 2018
  5. Monday, March 4, 2019
- 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.

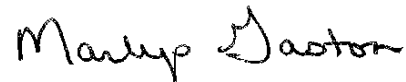


- d. We recalculated the total dollar amount of the set prizes (tiers 3 through 10), for the draw dates selected in step “b” above, based on the total number of winners from the Authority’s gaming system for each prize level and the prize structure of the *Lucky for Life* set prizes. We compared the 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 November 2018 and February 2019. 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, 2018 through March 31, 2019; 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, 2018 through March 31, 2019; 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, 2019, 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, 2018 through March 31, 2019 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, 2018 through March 31, 2019. 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.



Marlys K. Gaston, CPA  
Deputy Auditor of State

August 16, 2019

Iowa Lottery Authority

Draw Activity

April 1, 2018 through March 31, 2019

**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								
4/2/2018	-	-	1	3	11	183	112	2,121	560	906
4/5/2018	-	-	-	-	18	152	137	1,880	506	843
4/9/2018	-	-	-	4	7	153	105	1,902	526	917
4/12/2018	-	-	-	4	6	129	103	1,768	530	835
4/16/2018	-	-	-	3	11	158	119	1,904	595	950
4/19/2018	-	-	-	6	5	100	110	1,669	615	937
4/23/2018	-	-	1	4	13	142	132	2,132	573	835
4/26/2018	-	-	1	2	8	125	101	1,835	471	827
4/30/2018	-	-	1	2	8	137	130	1,975	559	836
5/3/2018	-	-	-	6	5	142	100	1,730	498	813
5/7/2018	-	-	-	5	5	152	112	2,039	566	802
5/10/2018	-	-	-	1	5	136	92	1,627	463	828
5/14/2018	-	-	-	-	6	130	102	2,009	597	1,068
5/17/2018	-	-	-	2	6	204	133	2,312	647	1,012
5/21/2018	-	-	-	5	15	181	146	2,354	722	1,062
5/24/2018	-	-	-	3	3	113	99	1,640	495	845
5/28/2018	-	-	-	3	7	128	133	1,861	533	834
5/31/2018	-	-	-	1	13	131	94	1,657	510	823
6/4/2018	-	-	-	2	14	150	117	1,884	624	882
6/7/2018	-	-	-	3	3	126	117	1,758	477	846
6/11/2018	-	-	-	5	13	123	112	1,912	599	923
6/14/2018	-	-	-	3	8	125	91	1,684	460	769
6/18/2018	-	-	1	1	9	131	107	1,829	514	864
6/21/2018	-	-	-	4	13	130	95	1,730	518	743
6/25/2018	-	-	-	3	4	113	82	1,644	478	876
6/28/2018	-	-	-	3	8	118	102	1,711	494	729
7/2/2018	-	-	-	1	5	115	95	1,708	473	784
7/5/2018	-	-	-	4	9	105	77	1,657	477	705
7/9/2018	-	-	-	2	6	121	88	1,650	449	814
7/12/2018	-	-	-	6	9	135	109	1,759	463	728
7/16/2018	-	-	1	2	7	130	133	1,770	538	819
7/19/2018	-	-	1	3	9	128	85	1,600	411	734
7/23/2018	-	-	-	7	10	138	137	1,898	608	853
7/26/2018	-	-	1	1	7	119	104	1,747	486	748
7/30/2018	-	-	-	-	5	127	112	1,674	582	918
8/2/2018	-	-	-	3	7	151	97	1,886	552	799
8/6/2018	-	-	-	5	9	179	142	2,127	620	860
8/9/2018	-	-	-	7	7	132	111	1,627	537	867
8/13/2018	-	-	-	1	8	159	155	1,941	610	922
8/16/2018	-	-	-	1	4	103	62	1,593	540	774
8/20/2018	-	-	-	6	9	123	97	1,739	507	793
8/23/2018	-	-	-	3	3	138	109	1,742	537	887
8/27/2018	-	-	1	4	13	137	116	2,076	540	826
8/30/2018	-	1	-	3	9	127	128	1,482	499	899
9/3/2018	-	-	-	2	8	107	106	1,494	438	757
9/6/2018	-	-	-	5	9	119	78	1,672	488	792
9/10/2018	-	-	-	6	8	151	95	1,877	547	774
9/13/2018	-	-	-	5	8	131	108	1,863	539	752
9/17/2018	-	-	1	4	11	145	125	2,214	603	916

	<b>Sales</b>	<b>Actual Set Prizes or Actual Low-Tier Prizes</b>	<b>% of All State's Sales</b>		<b>Share of Set Prizes or Allocated Low-Tier Prizes</b>	<b>Due From/ (Due to)</b>
\$	60,156	27,057	2.69%	\$	22,951	4,106
	54,644	21,213	2.58%		21,482	(269)
	57,512	20,065	2.65%		20,600	(535)
	53,844	18,679	2.59%		19,168	(489)
	56,212	21,467	2.65%		22,380	(913)
	52,692	19,145	2.53%		19,173	(28)
	55,590	27,064	2.59%		23,229	3,835
	51,790	23,264	2.51%		19,430	3,834
	54,934	25,213	2.55%		22,190	3,023
	52,756	18,720	2.51%		19,489	(769)
	55,178	20,311	2.55%		21,386	(1,075)
	51,016	16,941	2.49%		17,709	(768)
	59,840	19,931	2.83%		21,876	(1,945)
	64,594	23,571	3.15%		25,351	(1,780)
	67,426	26,162	3.14%		26,373	(211)
	52,708	17,055	2.56%		18,036	(981)
	50,034	19,652	2.60%		20,576	(924)
	51,660	18,443	2.51%		17,536	907
	55,762	21,349	2.54%		21,053	296
	51,688	18,015	2.46%		19,810	(1,795)
	54,716	21,232	2.53%		20,359	873
	50,034	17,463	2.43%		17,888	(425)
	54,788	23,872	2.56%		19,823	4,049
	50,612	18,995	2.49%		18,660	335
	53,588	16,814	2.53%		18,207	(1,393)
	49,142	17,723	2.46%		18,618	(895)
	53,194	16,723	2.48%		19,232	(2,509)
	47,794	16,828	2.41%		17,542	(714)
	52,372	16,820	2.46%		17,731	(911)
	49,516	18,942	2.43%		20,421	(1,479)
	52,446	24,189	2.45%		20,051	4,138
	47,660	21,837	2.34%		16,748	5,089
	51,610	21,839	2.44%		23,748	(1,909)
	49,196	22,379	2.37%		17,992	4,387
	53,614	18,276	2.60%		18,665	(389)
	53,656	19,261	2.66%		22,453	(3,192)
	58,034	23,021	2.75%		26,983	(3,962)
	51,734	19,436	2.54%		19,061	375
	55,372	21,626	2.61%		22,555	(929)
	50,670	15,525	2.47%		17,732	(2,207)
	52,370	18,866	2.48%		19,796	(930)
	50,462	18,531	2.55%		20,097	(1,566)
	53,380	26,162	2.58%		22,385	3,777
	48,842	18,726	2.48%		17,599	1,127
	48,440	16,528	2.54%		15,995	533
	50,212	17,792	2.52%		17,730	62
	54,688	19,804	2.68%		21,566	(1,762)
	51,890	19,351	2.63%		19,802	(451)
	57,178	27,399	2.79%		23,866	3,533

Iowa Lottery Authority

Draw Activity

April 1, 2018 through March 31, 2019

**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
9/20/2018	-	-	-	8	4	131	104	1,790	528	807
9/24/2018	-	-	1	3	9	163	124	2,142	618	927
9/27/2018	-	-	-	2	6	145	102	1,884	570	878
10/1/2018	-	-	-	1	5	147	97	2,008	547	846
10/4/2018	-	-	-	3	12	119	110	1,935	535	831
10/8/2018	-	-	-	1	5	135	101	1,796	537	832
10/11/2018	-	-	-	4	10	117	92	1,641	539	971
10/15/2018	-	-	-	1	4	126	110	1,658	540	984
10/18/2018	-	-	-	4	6	154	127	1,958	540	841
10/22/2018	-	-	-	4	9	142	118	1,934	616	1,015
10/25/2018	-	-	-	3	5	167	119	2,022	508	814
10/29/2018	-	-	-	3	18	129	145	1,891	628	983
11/1/2018	-	-	-	1	6	114	98	1,713	512	881
11/5/2018	-	-	-	2	8	121	118	1,833	674	1,053
11/8/2018	-	-	-	2	3	120	87	1,708	516	796
11/12/2018	-	-	-	3	12	157	116	2,070	535	748
11/15/2018	-	-	1	4	7	137	107	1,741	455	741
11/19/2018	-	-	-	5	7	146	98	1,759	473	776
11/22/2018	-	-	-	8	6	80	79	1,479	397	709
11/26/2018	-	-	-	2	5	119	77	1,607	490	869
11/29/2018	-	-	-	3	8	136	87	1,705	511	775
12/3/2018	-	-	-	2	2	126	106	1,780	543	803
12/6/2018	-	-	-	5	4	135	113	1,729	544	771
12/10/2018	-	-	-	5	3	145	113	1,780	557	788
12/13/2018	-	-	-	3	5	121	76	1,568	410	739
12/17/2018	-	-	-	6	11	135	104	1,784	549	908
12/20/2018	-	-	-	4	4	120	111	1,685	498	792
12/24/2018	-	-	-	4	15	154	122	2,064	678	986
12/27/2018	-	-	-	5	4	109	103	1,467	517	780
12/31/2018	-	-	-	1	10	139	104	2,143	589	899
1/3/2019	-	-	-	3	4	153	112	1,821	508	717
1/7/2019	-	-	-	3	2	131	108	1,671	515	931
1/10/2019	-	-	-	1	6	127	109	1,742	531	890
1/14/2019	-	-	-	1	7	126	87	1,772	521	809
1/17/2019	-	-	-	6	12	105	99	1,711	544	844
1/21/2019	-	-	-	3	5	117	93	1,549	466	852
1/24/2019	-	-	-	3	10	99	111	1,508	506	708
1/28/2019	-	-	-	3	5	115	97	1,729	518	822
1/31/2019	-	-	-	-	12	116	106	1,617	460	623
2/4/2019	-	-	-	1	9	129	104	1,691	517	906
2/7/2019	-	-	-	8	9	105	84	1,507	425	659
2/11/2019	-	-	-	1	8	156	118	1,814	590	858
2/14/2019	-	-	-	2	4	100	96	1,518	426	723
2/18/2019	-	1	-	8	11	162	102	1,893	477	694
2/21/2019	-	-	-	1	9	130	98	1,742	549	752
2/25/2019	-	-	-	3	3	118	102	1,636	484	890
2/28/2019	-	-	-	7	6	155	105	1,989	462	702
3/4/2019	-	-	-	1	8	153	150	2,255	614	915
3/7/2019	-	-	-	4	7	125	127	1,831	522	818
3/11/2019	-	-	-	1	9	127	100	1,870	554	840

<b>Sales</b>	<b>Actual Set Prizes or Actual Low-Tier Prizes</b>	<b>% of All State's Sales</b>	<b>Share of Set Prizes or Allocated Low-Tier Prizes</b>	<b>Due From/ (Due to)</b>
54,306	19,186	2.75%	18,822	364
59,168	27,152	2.86%	23,042	4,110
53,192	19,334	2.71%	20,379	(1,045)
57,336	19,005	2.70%	20,744	(1,739)
53,522	19,869	2.59%	21,174	(1,305)
56,338	18,113	2.63%	19,120	(1,007)
52,386	18,981	2.43%	20,138	(1,157)
56,768	18,220	2.35%	19,148	(928)
56,432	20,433	2.02%	20,403	30
63,312	21,498	1.87%	21,598	(100)
54,704	20,035	2.25%	21,293	(1,258)
56,352	22,878	2.54%	21,161	1,717
52,868	17,565	2.55%	19,194	(1,629)
56,400	20,725	2.59%	21,362	(637)
51,720	16,829	2.49%	18,142	(1,313)
53,522	20,852	2.61%	20,876	(24)
51,102	23,182	2.55%	17,663	5,519
53,360	18,639	2.58%	18,058	581
45,460	15,730	2.68%	16,062	(332)
50,746	16,692	2.61%	17,905	(1,213)
49,956	17,976	2.62%	19,389	(1,413)
52,898	17,680	2.61%	20,066	(2,386)
49,936	18,660	2.62%	20,807	(2,147)
53,326	19,009	2.75%	18,743	266
49,958	15,790	2.63%	16,086	(296)
53,580	20,428	2.72%	19,334	1,094
50,282	17,786	2.62%	18,830	(1,044)
57,464	23,384	2.68%	24,532	(1,148)
47,700	16,978	2.60%	16,964	14
57,700	20,639	2.57%	23,603	(2,964)
49,952	18,439	2.51%	18,866	(427)
55,482	18,047	2.68%	18,244	(197)
50,826	18,337	2.60%	19,271	(934)
52,324	17,623	2.62%	19,417	(1,794)
51,492	19,348	2.64%	19,396	(48)
50,854	16,866	2.74%	18,452	(1,586)
46,442	17,247	2.50%	16,074	1,173
50,536	17,658	2.55%	18,876	(1,218)
43,494	16,873	2.36%	18,660	(1,787)
53,884	18,529	2.61%	19,151	(622)
45,648	16,857	2.36%	16,244	613
53,384	19,884	2.60%	20,979	(1,095)
47,604	15,402	2.41%	16,265	(863)
50,838	20,357	2.55%	21,832	(1,475)
49,464	18,128	2.52%	18,907	(779)
53,044	17,332	2.57%	18,064	(732)
51,506	19,572	2.55%	20,962	(1,390)
61,974	22,319	2.96%	23,026	(707)
54,234	19,422	2.71%	20,392	(970)
58,520	18,884	2.79%	19,487	(603)

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Iowa Lottery Authority

Draw Activity

April 1, 2018 through March 31, 2019

**Total Number of Winners**

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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
3/14/2019	-	-	1	2	7	163	113	1,925	627	893
3/18/2019	-	-	-	4	9	162	123	2,010	557	896
3/21/2019	-	-	-	1	10	134	106	1,923	538	858
3/25/2019	-	-	-	3	8	159	120	2,114	556	878
3/28/2019	-	-	-	-	9	131	95	1,796	511	877
Total	-	2	13	331	806	13,919	11,185	188,271	55,306	87,224

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<b>Sales</b>	<b>Actual Set Prizes or Actual Low-Tier Prizes</b>	<b>% of All State's Sales</b>	<b>Share of Set Prizes or Allocated Low-Tier Prizes</b>	<b>Due From/ (Due to)</b>
53,018	25,644	2.68%	23,212	2,432
56,954	21,421	2.38%	21,539	(118)
53,226	19,459	2.57%	20,593	(1,134)
57,678	21,170	2.67%	24,079	(2,909)
54,282	18,307	2.64%	18,543	(236)
<u>\$ 5,535,700</u>	<u>2,055,650</u>		<u>\$ 2,078,272</u>	<u>(22,622)</u>



**Exhibit 2**

## Iowa Lottery Authority

## Set Prize Analysis

March 31, 2019

	<b>Sales</b>	<b>Beginning Balance at 4/1/18</b>	<b>Settlement June 30 Year end Set Prize Liabilities - 7/2/18 Draw report</b>	<b>Qtrly/Yrly Settlements Transfers In (Out)</b>	<b>Total Actual Set Prizes or Actual Lower Tier Prize Liability</b>	<b>Total Share of Set Prizes or Actual Lower Tier Prize Liability</b>	<b>Due From/(Due to) March 31, 2019</b>
AR	\$ 3,163,714	1,285	(1,682)	(1,682)	1,213,051	1,187,464	25,190
CO	16,533,528	(109)	16,369	16,369	6,182,594	6,200,436	(1,582)
CT	21,061,394	23,322	(14,159)	(14,159)	7,914,023	7,865,338	57,848
DC	2,866,352	4,612	(741)	(741)	1,035,642	1,070,831	(31,318)
DE	2,940,416	3,732	1,779	1,779	1,108,292	1,103,716	10,087
IA	5,535,700	(18,368)	12,305	12,305	2,055,650	2,078,272	(28,685)
ID	3,276,396	(5,379)	8,776	8,776	1,222,173	1,230,523	(4,953)
KS	5,718,970	9,829	(2,653)	(2,653)	2,120,627	2,147,509	(19,706)
KY	7,592,818	(3,056)	11,114	11,114	2,860,343	2,849,307	19,094
MA	25,157,092	(15,917)	18,735	18,735	9,491,967	9,440,636	54,149
ME	3,727,502	3,355	7,729	7,729	1,391,376	1,400,313	2,147
MI	14,838,264	22,558	(29,218)	(29,218)	5,562,137	5,568,723	(13,246)
MN	6,881,774	12,887	(16,974)	(16,974)	2,597,356	2,582,790	10,479
MO	8,353,958	33,085	(45,514)	(45,514)	3,130,721	3,135,796	(17,504)
MT	2,669,396	(16,332)	19,930	19,930	982,464	1,002,468	(16,406)
NC	21,517,886	(48,377)	7,160	7,160	8,086,287	8,068,638	(23,568)
ND	3,457,484	(31,043)	31,575	31,575	1,313,257	1,298,051	15,738
NE	4,306,538	(4,808)	17,589	17,589	1,609,847	1,616,753	5,875
NH	5,582,176	28,114	(19,388)	(19,388)	2,097,797	2,095,490	11,033
OH	21,041,790	(4,893)	6,413	6,413	7,884,095	7,894,008	(8,393)
OK	5,011,406	(7,466)	(2,752)	(2,752)	1,857,812	1,881,179	(33,585)
RI	4,926,378	29,224	(32,076)	(32,076)	1,858,601	1,850,236	5,513
SC	12,532,396	23,454	(32,763)	(32,763)	4,720,721	4,702,107	9,305
SD	2,566,096	(16,251)	20,915	20,915	950,208	962,912	(8,040)
VT	1,773,972	(10,263)	15,183	15,183	652,502	666,759	(9,337)
WY	2,762,294	(13,195)	2,348	2,348	1,036,562	1,035,850	(10,135)
	<b>\$ 215,795,690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,936,105</b>	<b>80,936,105</b>	<b>-</b>

Iowa Lottery Authority

Staff

This engagement was performed by:

Marlys K. Gaston, CPA, Deputy Auditor of State  
Brian R. Brustkern, CPA, Manager  
Brandon J. Vogel, Senior Auditor II  
Nicholas J. Rustin, Staff Auditor