

**DEPARTMENT OF FINANCE AND ADMINISTRATION - OFFICE OF
THE ARKANSAS LOTTERY - LUCKY FOR LIFE**

Agreed-Upon Procedures Report

March 31, 2019



Arkansas

Sen. Jason Rapert
Senate Chair
Sen. Eddie Cheatham
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. DeAnn Vaught
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Department of Finance and Administration - Office of the Arkansas Lottery
Legislative Joint Auditing Committee

We have performed the procedures enumerated below that were agreed to by management of the Department of Finance and Administration (DFA) – Office of the Arkansas Lottery and other Party Lotteries in the states of Colorado, Connecticut, Delaware, Idaho, Iowa, Kansas, Kentucky, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, South Dakota, Vermont, Wyoming, and the District of Columbia that operate Lucky for Life solely to assist the DFA – Office of the Arkansas Lottery and the Party Lotteries with evaluation of the following financial information associated with Lucky for Life: DFA – Office of the Arkansas Lottery sales and prize expenses for the period April 1, 2018 through March 31, 2019. 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 those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report was requested or for any other purpose.

The procedures we performed were as follows:

1. Obtain from DFA – Office of the Arkansas Lottery the “Draw Activity” and the “Set Prize Analysis” generated by the Game Administrator for the period April 1, 2018 through March 31, 2019, and attach those as Exhibits I and II, respectively. Prove the mathematical accuracy of the schedules, and note any exceptions.
2. Haphazardly select five draw dates from the period April 1, 2018 through March 31, 2019.
3. For each draw date selected in step 2 above, compare the total amount of sales as shown on the daily sales report produced by DFA – Office of the Arkansas Lottery’s gaming system and the total amount of sales shown on the related daily sales report produced by the Internal Control System (ICS), with the balance listed in the “Sales” column for the respective draw date on the “Draw Activity” report attached as Exhibit I, and ensure they are in agreement.
4. Calculate the total dollar amount of the set prizes for the draw dates selected in step 2 above, based on the total number of winners from DFA – Office of the Arkansas Lottery’s gaming system for each prize level and the prize structure of the Lucky for Life Set Prizes. Compare the calculated prize expense with the amount listed in the “Actual Set Prizes” column for the respective draw date on the “Draw Activity” report attached as Exhibit I, and ensure they are in agreement.
5. For each draw date selected in step 2 above, compare the amount of sales, actual Set Prizes, and share of Set Prizes shown on the “Draw Activity” report attached as Exhibit I to the amounts shown on the DFA – Office of the Arkansas Lottery’s Lucky for Life Draw Reports, and ensure they are in agreement.
6. For the period April 1, 2018 through March 31, 2019, haphazardly select two months and obtain the Expired Prize Allocation Report distributed by the Game Administrator. For the two months selected, obtain from the DFA – Office of the Arkansas Lottery’s Computer Gaming System (CGS) the prizes unclaimed. Compare the CGS data to the data reported from the Game Administrator for each draw of the subject months to ensure they are in agreement.
7. Compare the amounts shown as the total of the actual Set Prizes and the total of the share of Set Prizes on the “Draw Activity” report, attached as Exhibit I, to the applicable amounts shown on the “Set Prize Analysis” report, attached as Exhibit II, and ensure they are in agreement.

8. Compare the amount (if any) listed in the "Cost of Top Prizes" column of the "Cost of Top and Second Prize Report," attached as Exhibit III, and compare to the cash disbursement subsidiary records, which summarize the funds disbursed.
9. Haphazardly select all second prizes claimed (up to and including a maximum of five) in the "Cost of the Second Prizes" column of the "Cost of Top and Second Prize Report," attached as Exhibit III, and compare to the cash disbursement subsidiary records, which summarize the funds disbursed.
10. For each annuitized Top and Second Prize settlement (if any):
 - (i) Review bid confirmations to verify the annuity investments are (1) funded in accordance with allowed investment vehicles per the multi-state Lucky for Life rules or procedures or (2) if a Party Lottery is prohibited by jurisdictional law from purchasing an annuity, review written estimates received from an approved, licensed, registered insurance broker.
 - (ii) Verify the bids and estimates were obtained through a competitive bidding process.
 - (iii) Obtain and verify that the information reported to the group is accurate, including non-winning bid forms from the insurance companies or estimates from insurance brokers.
11. Compare the total of the period transfers from DFA – Office of the Arkansas Lottery to the Game Administrator for settlement of the Actual Set Prize Liability as shown in the cash disbursement subsidiary records to the amount listed in the "Qtrly/Yrly Settlements Transfers In (Out)" column on the "Set Prize Analysis" report, attached as Exhibit II, and ensure they are in agreement.
12. Compare the balance listed as DFA – Office of the Arkansas Lottery's receivable/payable at period ending date, March 31, 2019, for the Set Prizes as shown on the "Set Prize Analysis" report, attached as Exhibit II, to the DFA – Office of the Arkansas Lottery's financial accounting records and to the Lucky for Life Draw Report, filed by the Game Administrator, as of March 31, 2019, and ensure they are in agreement.

We found no exceptions as a result of the above procedures.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. 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 is intended solely for the information and use of the Legislative Joint Auditing Committee; state executive and oversight management; agency management; DFA – Office of the Arkansas Lottery and Party Lotteries in the states of Colorado, Connecticut, Delaware, Idaho, Iowa, Kansas, Kentucky, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, South Dakota, Vermont, Wyoming, and the District of Columbia that operate Lucky for Life; the Multi-State Lottery Association; and other parties as required by Arkansas Code and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

Little Rock, Arkansas
June 24, 2019
SR1608619

Exhibit I

**Lucky for Life Draw Activity Report
For the Period April 1, 2018 through March 31, 2019**

Draw Date	Lot	Total Number of Winners										Sales	Actual Set Prizes or		Share of Set Prizes or		Due From/ (Due To)
		First Prize Tier 1	Second Prize Tier 2	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10		Low-Tier Prizes	% of All States' Sales	Low-Tier Prizes		
4/2/2018	AR	0	0	0	2	5	77	48	1153	272	497	\$ 32,178	\$ 10,969	1.44%	\$ 12,277	\$ (1,308)	
4/5/2018	AR	0	0	1	4	3	87	69	1069	312	498	31,394	16,786	1.48%	12,342	4,444	
4/9/2018	AR	0	0	0	3	3	74	60	1002	304	513	31,002	10,912	1.43%	11,105	(193)	
4/12/2018	AR	0	0	0	1	4	57	57	976	250	461	30,082	9,637	1.45%	10,709	(1,072)	
4/16/2018	AR	0	0	0	0	8	71	78	1017	358	496	30,170	11,753	1.42%	12,012	(259)	
4/19/2018	AR	0	0	0	0	2	65	67	956	307	500	29,400	9,985	1.41%	10,698	(713)	
4/23/2018	AR	0	0	0	2	4	77	76	1069	301	440	29,378	11,213	1.37%	12,276	(1,063)	
4/26/2018	AR	0	0	0	2	4	68	53	1018	263	417	29,440	9,985	1.43%	11,045	(1,060)	
4/30/2018	AR	0	0	0	1	2	87	54	1000	274	379	29,026	9,750	1.35%	11,725	(1,975)	
5/3/2018	AR	0	0	0	3	2	75	59	907	313	462	29,278	10,322	1.39%	10,816	(494)	
5/7/2018	AR	0	0	0	4	3	79	50	1010	261	443	29,068	10,448	1.35%	11,266	(818)	
5/10/2018	AR	0	0	1	1	8	63	58	916	313	506	28,674	15,760	1.40%	9,954	5,806	
5/14/2018	AR	0	0	0	1	4	66	68	952	308	451	28,404	10,328	1.34%	10,384	(56)	
5/17/2018	AR	0	0	0	0	3	84	59	1035	263	432	27,654	10,016	1.35%	10,853	(837)	
5/21/2018	AR	0	0	0	0	1	69	70	932	299	559	27,882	10,106	1.30%	10,906	(800)	
5/24/2018	AR	0	0	0	1	5	77	54	841	261	469	27,608	9,805	1.34%	9,447	358	
5/28/2018	AR	0	0	0	1	1	66	66	883	300	426	25,686	9,473	1.34%	10,563	(1,090)	
5/31/2018	AR	0	0	0	2	1	40	59	844	270	493	28,346	8,949	1.38%	9,622	(673)	
6/4/2018	AR	0	0	0	0	4	63	64	1017	301	494	29,536	10,293	1.35%	11,151	(858)	
6/7/2018	AR	0	0	0	1	6	51	54	999	297	442	28,056	10,017	1.34%	10,753	(736)	
6/11/2018	AR	0	0	0	2	3	70	53	959	279	453	28,196	9,938	1.31%	10,491	(553)	
6/14/2018	AR	0	0	0	2	6	73	50	937	272	414	26,934	10,109	1.31%	9,629	480	
6/18/2018	AR	0	0	0	2	6	68	42	891	271	393	27,490	9,581	1.28%	9,946	(365)	
6/21/2018	AR	0	0	0	2	4	64	56	903	257	388	27,318	9,483	1.35%	10,072	(589)	
6/25/2018	AR	0	0	0	0	7	72	47	848	263	486	28,078	9,731	1.33%	9,540	191	
6/28/2018	AR	0	0	1	1	6	52	60	946	288	371	26,558	14,690	1.33%	10,062	4,628	
7/2/2018	AR	0	0	1	1	2	70	61	964	253	449	28,344	14,631	1.32%	10,247	4,384	
7/5/2018	AR	0	0	0	0	2	54	45	879	249	432	27,284	8,364	1.37%	10,014	(1,650)	
7/9/2018	AR	0	0	0	2	3	68	54	990	258	403	28,208	9,690	1.33%	9,550	140	
7/12/2018	AR	0	0	0	2	1	64	45	1002	274	376	28,672	9,109	1.41%	11,825	(2,716)	
7/16/2018	AR	0	0	0	3	2	95	85	959	299	459	28,878	11,432	1.35%	11,040	392	
7/19/2018	AR	0	0	1	4	2	104	58	911	257	413	28,264	15,557	1.39%	9,932	5,625	
7/23/2018	AR	0	0	0	2	8	71	93	1009	383	511	28,682	12,714	1.35%	13,198	(484)	
7/26/2018	AR	0	0	0	2	4	74	49	1054	244	409	29,580	9,967	1.43%	10,818	(851)	

Exhibit I (continued)

**Lucky for Life Draw Activity Report
For the Period April 1, 2018 through March 31, 2019**

Draw Date	Lot	Total Number of Winners										Sales	Actual Set		Share of Set		Due From/ (Due To)
		First Prize	Second Prize	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10		Prizes or Actual	% of All	Prizes or Allocated	% of All	
		Tier 1	Tier 2										Low-Tier Prizes	States' Sales	Low-Tier Prizes	States' Sales	
7/30/2018	AR	0	0	0	2	1	64	59	910	292	470	\$ 29,522	\$ 9,667	1.43%	\$ 10,278	\$ (611)	
8/2/2018	AR	0	1	0	3	4	79	57	1092	270	434	28,956	10,837	1.44%	12,117	(1,280)	
8/6/2018	AR	0	0	0	5	5	94	86	1208	342	468	31,064	13,328	1.47%	14,443	(1,115)	
8/9/2018	AR	0	0	0	1	3	71	69	1038	346	472	30,310	10,873	1.49%	11,167	(294)	
8/13/2018	AR	0	0	0	0	0	70	46	951	340	531	29,268	9,567	1.38%	11,922	(2,355)	
8/16/2018	AR	0	0	0	2	4	69	52	941	333	607	29,832	10,929	1.45%	10,439	490	
8/20/2018	AR	0	0	0	2	5	74	75	1045	365	519	31,072	11,906	1.47%	11,746	160	
8/23/2018	AR	0	0	0	1	4	77	55	961	304	537	29,040	10,570	1.47%	11,565	(995)	
8/27/2018	AR	0	0	0	4	5	80	65	1157	265	419	29,538	11,512	1.43%	12,387	(875)	
8/30/2018	AR	0	0	0	3	4	69	65	856	276	485	28,076	10,369	1.42%	10,117	252	
9/3/2018	AR	0	0	0	0	2	49	46	861	235	426	26,702	8,127	1.40%	8,817	(690)	
9/6/2018	AR	0	0	0	2	7	79	65	961	264	404	28,784	10,738	1.45%	10,164	574	
9/10/2018	AR	0	0	1	1	5	74	66	1059	303	416	29,376	15,739	1.44%	11,584	4,155	
9/13/2018	AR	0	0	0	2	4	74	56	1076	249	434	28,620	10,338	1.45%	10,922	(584)	
9/17/2018	AR	0	0	0	1	5	115	70	1025	314	439	29,514	11,715	1.44%	12,319	(604)	
9/20/2018	AR	0	0	0	3	3	67	46	974	285	369	28,458	9,648	1.44%	9,863	(215)	
9/24/2018	AR	0	0	0	1	6	97	49	1036	258	456	28,898	10,745	1.39%	11,254	(509)	
9/27/2018	AR	0	0	0	2	8	64	42	950	284	430	27,806	10,204	1.42%	10,653	(449)	
10/1/2018	AR	0	0	0	1	1	72	58	1032	260	422	29,290	9,584	1.38%	10,597	(1,013)	
10/4/2018	AR	0	0	2	1	48	102	59	995	289	535	29,348	27,774	1.42%	11,611	16,163	
10/8/2018	AR	0	0	0	0	6	71	55	976	297	495	30,206	10,385	1.41%	10,251	134	
10/11/2018	AR	0	0	0	2	2	75	79	970	308	599	30,098	11,329	1.40%	11,570	(241)	
10/15/2018	AR	0	0	0	1	1	63	55	952	312	510	31,078	9,753	1.28%	10,483	(730)	
10/18/2018	AR	0	0	0	1	5	89	63	1195	341	470	34,100	11,816	1.22%	12,329	(513)	
10/22/2018	AR	0	0	0	0	4	80	77	1108	330	524	35,196	11,525	1.04%	12,007	(482)	
10/25/2018	AR	0	0	0	3	7	83	58	1205	328	550	34,350	12,543	1.41%	13,370	(827)	
10/29/2018	AR	0	0	0	3	6	76	72	1046	319	545	32,182	12,052	1.45%	12,085	(33)	
11/1/2018	AR	0	0	0	2	4	76	74	1021	341	539	31,272	11,635	1.51%	11,354	281	
11/5/2018	AR	0	0	0	2	3	67	53	1018	370	541	32,144	10,953	1.48%	12,175	(1,222)	
11/8/2018	AR	0	0	0	2	4	55	54	914	288	490	30,064	9,880	1.44%	10,546	(666)	
11/12/2018	AR	0	0	0	1	4	72	63	983	297	442	28,314	10,314	1.38%	11,044	(730)	
11/15/2018	AR	0	0	0	1	5	63	52	929	237	390	28,236	9,279	1.41%	9,760	(481)	
11/19/2018	AR	0	0	0	1	6	62	57	862	280	424	28,048	9,727	1.36%	9,492	235	
11/22/2018	AR	0	0	0	3	4	59	42	805	207	321	24,296	8,371	1.43%	8,585	(214)	
11/26/2018	AR	0	0	0	2	5	65	55	955	246	430	27,986	9,886	1.44%	9,875	11	
11/29/2018	AR	0	0	0	1	3	86	56	969	260	390	27,980	9,797	1.47%	10,859	(1,062)	

Exhibit I (continued)

**Lucky for Life Draw Activity Report
For the Period April 1, 2018 through March 31, 2019**

Draw Date	Lot	Total Number of Winners										Sales	Actual Set Prizes or		Share of Set Prizes or		Due From/ (Due To)
		First Prize Tier 1	Second Prize Tier 2	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10		Low-Tier Prizes	% of All States' Sales	Low-Tier Prizes		
12/3/2018	AR	0	0	0	3	1	79	73	1029	340	503	\$ 30,294	\$ 11,294	1.50%	\$ 11,491	\$ (197)	
12/6/2018	AR	0	0	0	1	9	68	74	1034	294	445	28,850	11,406	1.51%	12,021	(615)	
12/10/2018	AR	0	0	1	2	3	68	51	925	303	446	28,898	14,862	1.49%	10,157	4,705	
12/13/2018	AR	0	0	1	2	4	56	43	897	243	395	28,008	13,924	1.48%	9,018	4,906	
12/17/2018	AR	0	0	0	2	4	65	66	1036	318	478	29,694	10,878	1.51%	10,715	163	
12/20/2018	AR	0	0	0	1	7	54	56	976	309	454	28,874	10,328	1.50%	10,813	(485)	
12/24/2018	AR	0	0	2	1	2	70	80	1065	354	550	29,788	21,419	1.39%	12,717	8,702	
12/27/2018	AR	0	0	1	2	3	53	53	920	276	433	27,324	14,383	1.49%	9,717	4,666	
12/31/2018	AR	0	0	0	2	8	74	63	1163	327	422	31,762	11,794	1.42%	12,993	(1,199)	
1/3/2019	AR	0	0	0	1	7	93	55	1092	326	455	29,592	11,537	1.48%	11,176	361	
1/7/2019	AR	0	0	1	0	2	60	52	899	271	425	29,018	13,823	1.40%	9,542	4,281	
1/10/2019	AR	0	0	0	2	6	61	62	937	304	426	28,034	10,409	1.44%	10,629	(220)	
1/14/2019	AR	0	0	0	0	8	71	51	981	286	411	28,098	10,198	1.41%	10,427	(229)	
1/17/2019	AR	0	0	0	2	3	60	51	952	294	435	27,922	9,685	1.43%	10,517	(832)	
1/21/2019	AR	0	0	0	1	4	57	49	872	284	444	26,656	9,261	1.43%	9,672	(411)	
1/24/2019	AR	0	0	0	0	3	79	45	813	277	427	26,878	8,964	1.45%	9,303	(339)	
1/28/2019	AR	0	0	0	0	1	66	47	895	285	436	27,406	8,784	1.38%	10,237	(1,453)	
1/31/2019	AR	0	0	0	3	10	74	66	928	273	427	27,374	11,360	1.49%	11,744	(384)	
2/4/2019	AR	0	0	0	4	6	114	92	1573	469	754	47,088	16,829	2.28%	16,736	93	
2/7/2019	AR	0	0	0	2	5	106	71	1390	430	615	40,564	14,255	2.10%	14,434	(179)	
2/11/2019	AR	0	0	0	3	3	109	81	1510	499	739	44,834	15,735	2.19%	17,619	(1,884)	
2/14/2019	AR	0	1	0	0	2	97	80	1316	390	646	41,434	13,112	2.10%	14,157	(1,045)	
2/18/2019	AR	0	0	0	1	8	119	84	1516	431	647	44,346	15,602	2.22%	19,044	(3,442)	
2/21/2019	AR	0	0	1	2	5	111	100	1427	383	647	40,790	20,037	2.08%	15,592	4,445	
2/25/2019	AR	0	0	0	1	6	111	95	1620	471	748	47,952	16,373	2.32%	16,330	43	
2/28/2019	AR	0	0	0	3	4	129	95	1667	433	645	45,752	16,334	2.26%	18,621	(2,287)	
3/4/2019	AR	0	0	0	1	2	80	65	1230	333	580	33,154	11,733	1.58%	12,318	(585)	
3/7/2019	AR	0	0	0	2	7	51	49	1035	293	441	30,912	10,322	1.54%	11,623	(1,301)	
3/11/2019	AR	0	0	0	2	3	92	60	1100	292	447	32,178	11,030	1.53%	10,715	315	
3/14/2019	AR	0	0	0	0	3	76	73	1134	345	506	30,920	11,291	1.56%	13,537	(2,246)	
3/18/2019	AR	0	0	0	2	0	76	75	1125	324	493	31,264	11,086	1.31%	11,824	(738)	
3/21/2019	AR	0	0	1	1	6	92	77	1073	311	573	30,896	17,242	1.49%	11,954	5,288	
3/25/2019	AR	0	0	0	1	9	77	68	1157	275	457	31,676	11,739	1.47%	13,224	(1,485)	
3/28/2019	AR	0	0	0	3	3	69	67	999	313	531	31,712	11,104	1.54%	10,833	271	
Total		0	2	16	169	479	7,794	6,441	107,170	31,665	49,749	\$ 3,163,714	\$ 1,213,051		\$ 1,187,464	\$ 25,587	

Source: Connecticut Lottery Corporation (unaudited by Arkansas Legislative Audit)

Note: Totals may not add due to rounding

Exhibit II

**Lucky for Life Set Prize Analysis Report
For the Period April 1, 2018 through March 31, 2019**

State	Sales	Beginning Balance at 4/1/18	Settlement June 30 Year end Set Prize Liabilities - 7/2/18 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, 2019
Arkansas	\$ 3,163,714	\$ 1,285	\$ (1,682)	\$ (1,682)	\$ 1,213,051	\$ 1,187,464	\$ 25,190
Colorado	16,533,528	(109)	16,369	16,369	6,182,594	6,200,436	(1,582)
Connecticut	21,061,394	23,322	(14,159)	(14,159)	7,914,023	7,865,338	57,848
Delaware	2,940,416	3,731	1,779	1,779	1,108,292	1,103,716	10,086
District of Columbia	2,866,352	4,612	(741)	(741)	1,035,642	1,070,831	(31,318)
Idaho	3,276,396	(5,379)	8,776	8,776	1,222,173	1,230,523	(4,953)
Iowa	5,535,700	(18,368)	12,305	12,305	2,055,650	2,078,272	(28,685)
Kansas	5,718,970	9,829	(2,653)	(2,653)	2,120,627	2,147,509	(19,706)
Kentucky	7,592,818	(3,057)	11,114	11,114	2,860,343	2,849,307	19,093
Maine	3,727,502	3,356	7,729	7,729	1,391,376	1,400,313	2,148
Massachusetts	25,157,092	(15,917)	18,735	18,735	9,491,967	9,440,636	54,149
Michigan	14,838,264	22,558	(29,218)	(29,218)	5,562,137	5,568,723	(13,246)
Minnesota	6,881,774	12,888	(16,974)	(16,974)	2,597,356	2,582,790	10,480
Missouri	8,353,958	33,085	(45,513)	(45,513)	3,130,721	3,135,797	(17,504)
Montana	2,669,396	(16,332)	19,930	19,930	982,464	1,002,468	(16,406)
Nebraska	4,306,538	(4,808)	17,589	17,589	1,609,847	1,616,753	5,875
New Hampshire	5,582,176	28,113	(19,388)	(19,388)	2,097,797	2,095,490	11,032
North Carolina	21,517,886	(48,377)	7,161	7,161	8,086,287	8,068,638	(23,567)
North Dakota	3,457,484	(31,043)	31,575	31,575	1,313,257	1,298,051	15,738
Ohio	21,041,790	(4,893)	6,413	6,413	7,884,095	7,894,008	(8,393)
Oklahoma	5,011,406	(7,466)	(2,752)	(2,752)	1,857,812	1,881,179	(33,585)
Rhode Island	4,926,378	29,224	(32,076)	(32,076)	1,858,601	1,850,236	5,513
South Carolina	12,532,396	23,454	(32,762)	(32,762)	4,720,721	4,702,107	9,306
South Dakota	2,566,096	(16,251)	20,915	20,915	950,208	962,912	(8,040)
Vermont	1,773,972	(10,263)	15,183	15,183	652,502	666,759	(9,337)
Wyoming	2,762,294	(13,195)	2,348	2,348	1,036,562	1,035,850	(10,135)
Totals	\$ 215,795,690	\$ (1)	\$ 3	\$ 3	\$ 80,936,105	\$ 80,936,105	\$ 2

Source: Connecticut Lottery Corporation (unaudited by Arkansas Legislative Audit)

Note: Totals may not add due to rounding

Exhibit III

**Lucky for Life Cost of Top and Second Prize Report
For the Period April 1, 2018 through March 31, 2019**

Top Prize									Allocation Percentage	Allocated Share of Top Prizes
Draw Date	State	Win Num	Claim Date	Option	Cost of Top Prizes	Reported	Settlement	Arkansas	Arkansas	
06/25/18	Kansas	19	06/28/18	cash	\$ 5,750,000	06/28/18	07/12/18	1.37%	\$ 78,586	
12/31/18	South Dakota	20	01/08/19	annuity	9,665,000	01/16/19	01/30/19	1.41%	136,002	
03/07/19	Connecticut	21	03/29/19	cash	5,750,000	03/29/19	04/12/19	1.77%	101,939	
Second Prize									Allocation Percentage	Allocated Share of Second Prizes
FY2018-FY2019 Draw / Settlement									Arkansas	Arkansas
Draw Date	State	Win Num	Claim Date	Option	Cost of Second Prizes	Reported	Settlement	Arkansas	Arkansas	
11/13/17	North Carolina	182	04/30/18	cash	\$ 390,000	05/04/18	05/18/18	1.35%	\$ 5,268	
01/01/18	Michigan	189	01/02/19	cash	390,000	01/04/19	01/18/19	1.39%	5,438	
01/29/18	Connecticut	194	01/30/18	annuity	354,551	06/15/18	06/29/18	1.30%	4,600	
02/19/18	Connecticut	197	05/14/18	cash	390,000	05/25/18	06/08/18	1.31%	5,104	
03/26/18	Minnesota	210	12/27/18	cash	390,000	01/18/19	02/01/19	1.35%	5,260	
03/26/18	Maine	211	04/03/18	annuity	592,269	04/18/18	05/02/18	1.35%	7,988	
04/09/18	Connecticut	213	04/11/18	cash	390,000	04/13/18	04/27/18	1.43%	5,572	
04/09/18	Connecticut	214	04/20/18	cash	390,000	04/27/18	05/11/18	1.43%	5,572	
04/16/18	Michigan	215	04/23/18	cash	390,000	04/27/18	05/11/18	1.42%	5,557	
04/16/18	Ohio	216	04/26/18	cash	390,000	05/04/18	05/18/18	1.42%	5,557	
04/23/18	Michigan	217	06/22/18	annuity	602,497	06/29/18	07/13/18	1.37%	8,258	
04/30/18	Oklahoma	218	05/07/18	cash	390,000	05/11/18	05/25/18	1.35%	5,261	
05/03/18	Colorado	219	05/11/18	cash	390,000	05/18/18	06/01/18	1.39%	5,440	
05/07/18	Massachusetts	220	05/09/18	cash	390,000	05/11/18	05/25/18	1.35%	5,246	
05/07/18	Ohio	221	05/15/18	cash	390,000	05/18/18	06/01/18	1.35%	5,246	
05/17/18	Massachusetts	222	07/19/18	cash	390,000	07/20/18	08/03/18	1.35%	5,265	
05/21/18	Massachusetts	223	05/23/18	cash	390,000	05/25/18	06/08/18	1.30%	5,064	
05/21/18	North Carolina	224	05/25/18	cash	390,000	05/25/18	06/08/18	1.30%	5,064	
05/24/18	South Carolina	225	05/25/18	cash	390,000	05/25/18	06/08/18	1.34%	5,238	
05/24/18	Vermont	226	06/04/18	cash	390,000	06/08/18	06/22/18	1.34%	5,238	
05/28/18	South Carolina	227	05/30/18	cash	390,000	43,252	06/15/18	1.34%	5,215	
06/21/18	Missouri	228	09/21/18	cash	390,000	10/12/18	10/26/18	1.35%	5,250	
06/28/18	North Carolina	229	06/29/18	cash	390,000	06/29/18	07/13/18	1.33%	5,179	
07/02/18	North Dakota	230	08/31/18	cash	390,000	09/07/18	09/21/18	1.32%	5,152	
07/09/18	Massachusetts	231	07/10/18	cash	390,000	07/13/18	07/27/18	1.33%	5,177	
07/12/18	Missouri	232	08/03/18	cash	390,000	08/10/18	08/24/18	1.41%	5,494	
07/16/18	Colorado	233	Expired - Unclaimed				(180 day period)	1.35%		
07/16/18	Massachusetts	234	07/18/18	annuity	364,121	12/14/18	12/28/18	1.35%	4,903	
07/16/18	Michigan	235	07/19/18	cash	390,000	07/20/18	08/03/18	1.35%	5,251	
07/19/18	Massachusetts	236	07/20/18	cash	390,000	07/20/18	08/03/18	1.39%	5,411	
07/23/18	Ohio	237	08/29/18	cash	390,000	11/02/18	11/16/18	1.35%	5,278	
07/26/18	Massachusetts	238	08/07/18	cash	390,000	08/10/18	08/24/18	1.43%	5,565	
08/02/18	Arkansas	239	08/03/18	cash	390,000	08/10/18	08/24/18	1.44%	5,600	
08/09/18	Massachusetts	240	08/30/18	cash	390,000	08/31/18	09/14/18	1.49%	5,792	
08/27/18	Kansas	241	09/10/18	annuity	577,764	09/20/18	10/04/18	1.43%	8,253	
08/27/18	Massachusetts	242	10/05/18	cash	390,000	10/08/18	10/19/18	1.43%	5,571	
08/30/18	Iowa	243	09/04/18	cash	390,000	09/07/18	09/21/18	1.42%	5,552	
10/04/18	Michigan	244	10/11/18	cash	390,000	10/12/18	10/26/18	1.42%	5,533	
10/04/18	South Dakota	245	10/11/18	cash	390,000	10/12/18	10/26/18	1.42%	5,533	
10/11/18	Kentucky	246	10/23/18	cash	390,000	10/26/18	11/09/18	1.40%	5,442	
10/11/18	Oklahoma	247	10/12/18	cash	390,000	10/19/18	11/02/18	1.40%	5,442	
10/18/18	Michigan	248	10/23/18	annuity	564,480	11/02/18	11/16/18	1.22%	6,899	

Exhibit III (continued)

**Lucky for Life Cost of Top and Second Prize Report
For the Period April 1, 2018 through March 31, 2019**

Second Prize		FY2018-FY2019 Draw / Settlement						Allocation Percentage	Allocated Share of Second Prizes
Draw Date	State	Win Num	Claim Date	Option	Cost of Second Prizes	Reported	Settlement	Arkansas	Arkansas
10/22/18	Ohio	249	10/31/18	cash	\$ 390,000	11/02/18	11/16/18	1.04%	\$ 4,064
10/25/18	District of Columbia	250	10/30/18	cash	390,000	11/02/18	11/16/18	1.41%	5,505
11/01/18	Idaho	251	11/07/18	annuity	581,410	11/13/18	11/28/18	1.51%	8,759
11/15/18	North Carolina	252	12/13/18	cash	390,000	03/15/19	03/29/19	1.41%	5,499
11/19/18	Colorado	253	11/21/18	annuity	478,616	11/28/18	12/12/18	1.36%	6,489
11/19/18	Colorado	254	11/26/18	annuity	492,408	11/28/18	12/12/18	1.36%	6,676
11/26/18	Ohio	255	11/29/18	cash	390,000	11/30/18	12/14/18	1.44%	5,616
11/26/18	Ohio	256	12/04/18	cash	390,000	12/07/18	12/21/18	1.44%	5,616
12/06/18	North Dakota	257	12/12/18	annuity	554,037	12/18/18	01/02/19	1.51%	8,381
12/10/18	Ohio	258	12/19/18	cash	390,000	12/21/18	01/04/19	1.49%	5,802
12/20/18	Connecticut	259	12/21/18	cash	390,000	12/28/18	01/11/19	1.50%	5,861
12/31/18	Massachusetts	260	01/15/19	cash	390,000	01/18/19	02/01/19	1.42%	5,525
01/03/19	Kentucky	261	01/09/19	cash	390,000	01/11/19	01/25/19	1.48%	5,790
01/17/19	Massachusetts	262	02/01/19	cash	390,000	02/01/19	02/15/19	1.43%	5,575
01/17/19	Wyoming	263						1.43%	
02/14/19	Arkansas	264	02/15/19	cash	390,000	02/22/19	03/08/19	2.10%	8,196
02/14/19	Missouri	265	02/27/19	cash	390,000	03/01/19	03/15/19	2.10%	8,196
02/18/19	Iowa	266	02/21/19	cash	390,000	02/22/19	03/08/19	2.22%	8,676
03/04/19	North Dakota	267	03/07/19	cash	390,000	03/15/19	03/29/19	1.58%	6,172
03/25/19	Colorado	268						1.47%	
03/25/19	Nebraska	269	03/27/19	cash	390,000	03/29/19	04/12/19	1.47%	5,723

Source: Connecticut Lottery Corporation (unaudited by Arkansas Legislative Audit)