

**STATE OF NEW JERSEY
DIVISION OF STATE LOTTERY**

Power Play New Jersey Lottery Draw Activity
Agreed-Upon Procedures Report

April 1, 2022 – March 31, 2023

**STATE OF NEW JERSEY,
DIVISION OF STATE LOTTERY**

POWER PLAY NEW JERSEY LOTTERY DRAW ACTIVITY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

State of New Jersey
Division of State Lottery

We have performed the procedures enumerated below on specific Power Play reporting requirements of the State of New Jersey, Division of State Lottery (the "Division of State Lottery") for the period April 1, 2022 to March 31, 2023. The procedures were agreed to by the management of the Division of State Lottery and other member lotteries in states that operate Power Play, solely to assist the Division of State Lottery in connection with their reporting requirements related to Power Play. The Division of State Lottery's management is responsible for compliance with the specified requirements.

An agreed-upon procedures engagement involves the practitioner performing specific procedures and reporting on findings based on the procedures performed. The Division of State Lottery has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement in assisting the Division of State Lottery with their reporting requirements related to Power Play. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed and the associated findings are as follows:

- a. Obtained from the Division of State Lottery the "Draw Activity" (Exhibit I) report and the "Fixed Prize Analysis" (Exhibit II) report for the period April 1, 2022 to March 31, 2023, and verified the mathematical accuracy of the exhibits and noted any exceptions.

No exceptions were found as a result of applying this procedure.

- b. Randomly selected five draw dates from the period April 1, 2022 to March 31, 2023. The dates selected were April 27, 2022, July 30, 2022, November 7, 2022, January 28, 2023, and March 25, 2023.

No exceptions were found as a result of applying this procedure.

- c. For each draw date selected in step "b" above, compared the total amount of sales as shown on the daily sales report produced by the Division of State Lottery'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 attached as Exhibit I and ensured they were in agreement.

No exceptions were found as a result of applying this procedure.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES (CONTINUED)**

- d. Calculated the total dollar amount of the fixed prizes for the draw dates selected in step "b" above, based on the total number of winners from the Division of State Lottery's gaming system for each prize level and the prize structure of the Power Play fixed prizes (as defined in the official game rules). Also, compared the calculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Draw Activity" report attached as Exhibit I and ensured they were in agreement.

No exceptions were found as a result of applying this procedure.

- e. For each draw date selected in step "b" above, compared the amount of sales, actual fixed prizes, and share of fixed prizes shown on the "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Power Play Prize Settlement Reports and ensured they were in agreement.

No exceptions were found as a result of applying this procedure.

- f. Compared the amounts shown as the total of the actual fixed prizes and the total of the share of fixed prizes on the "Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II and ensured they were in agreement.

No exceptions were found as a result of applying this procedure.

- g. For each draw date selected in step "b" above, if there were Prize Tier (2) Two prizes won in the Division of State Lottery, confirmed that the win was claimed and paid. If the win was not claimed and had not passed the expiration date for claim, noted that the win is still outstanding. If the win was not claimed and had passed the expiration date, confirmed that the prize was reported as unclaimed through the Power Play expired prize reporting.

No exceptions were found as a result of applying this procedure.

- h. Compared the total of period transfers from/to the Division of State Lottery to/from the Virginia Lottery for settlement of the fixed prize liability as shown in the Division of State Lottery's cash disbursement/receipt subsidiary records to the amount listed on the "Qtrly/Yrly Settlements Transfers In (Out)" column on the "Fixed Prize Analysis" report attached as Exhibit II and ensured they were in agreement.

No exceptions were found as a result of applying this procedure.

- i. Compared the balance listed as the Division of State Lottery's receivable/payable as of March 31, 2023, for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the Division of State Lottery's financial accounting records and to the Power Play Prize Settlement Report as of March 31, 2023, and ensured they were in agreement.

No exceptions were found as a result of applying this procedure.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES (CONTINUED)**

We were engaged by the Division of State Lottery to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the reporting requirements related to Power Play. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Division of State Lottery and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management, others within the Division of State Lottery, and other member lotteries in states that operate Power Play, and is not intended to be and should not be used by anyone other than these specified parties.

Mercadieu, P.C.
Certified Public Accountants

October 12, 2023

EXHIBITS

**STATE OF NEW JERSEY,
DIVISION OF STATE LOTTERY**

Exhibit I

Power Play New Jersey Lottery Draw Activity

For the period from April 1, 2022 to March 31, 2023

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
4/2/2022	\$ 122,800	\$ 21,788	\$ 34,736	\$ -	\$ -
4/4/2022	83,191	15,020	21,780	-	-
4/6/2022	96,745	133,708	75,990	-	-
4/9/2022	122,450	21,960	28,420	-	-
4/11/2022	85,264	17,064	30,874	-	-
4/13/2022	110,444	17,719	17,877	-	-
4/16/2022	144,604	102,128	96,902	-	-
4/18/2022	104,897	18,494	26,035	-	-
4/20/2022	125,589	1,070,992	166,860	-	-
4/23/2022	191,672	69,254	69,180	-	-
4/25/2022	164,269	30,129	45,263	-	-
4/27/2022	220,019	41,167	40,297	-	-
4/30/2022	80,490	126,840	103,029	-	-
5/2/2022	53,554	41,000	40,540	-	-
5/4/2022	63,932	10,718	17,422	-	-
5/7/2022	79,052	16,627	35,801	-	-
5/9/2022	56,815	10,454	10,700	-	-
5/11/2022	67,245	12,114	11,952	-	-
5/14/2022	87,954	31,190	46,119	-	-
5/16/2022	61,014	12,558	19,971	-	-
5/18/2022	74,622	25,816	170,350	-	-
5/21/2022	91,596	16,604	24,302	-	-
5/23/2022	63,535	11,069	10,413	-	-
5/25/2022	75,298	26,846	41,620	-	-
5/28/2022	95,222	16,119	16,184	-	-
5/30/2022	59,725	10,085	9,970	-	-
6/1/2022	79,367	13,613	20,420	-	-
6/4/2022	100,067	30,866	31,779	-	-
6/6/2022	72,340	13,303	20,520	-	-
6/8/2022	85,761	50,235	52,124	-	-
6/11/2022	111,412	22,323	20,879	-	-
6/13/2022	78,255	12,972	12,885	-	-
6/15/2022	90,620	17,975	18,733	-	-
6/18/2022	112,108	18,735	18,314	-	-
6/20/2022	80,688	15,415	16,014	-	-
6/22/2022	100,571	35,158	50,851	-	-
6/25/2022	124,205	150,688	102,715	-	-
6/27/2022	92,837	1,033,314	204,887	-	-
6/29/2022	111,545	37,236	51,798	-	-

**STATE OF NEW JERSEY,
DIVISION OF STATE LOTTERY**

Exhibit I

Power Play New Jersey Lottery Draw Activity (Continued)

For the period from April 1, 2022 to March 31, 2023

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
7/2/2022	77,765	25,654	25,335	-	-
7/4/2022	45,864	9,289	9,184	-	-
7/6/2022	62,153	11,867	19,293	-	-
7/9/2022	78,761	27,902	40,981	-	-
7/11/2022	54,784	9,360	9,990	-	-
7/13/2022	65,691	11,184	10,995	-	-
7/16/2022	87,596	15,787	15,683	-	-
7/18/2022	61,443	23,144	50,537	-	-
7/20/2022	84,575	127,290	42,410	-	-
7/23/2022	112,522	39,248	52,741	-	-
7/25/2022	86,796	16,955	23,459	-	-
7/27/2022	118,160	20,222	19,481	-	-
7/30/2022	162,658	58,944	58,541	-	-
8/1/2022	93,463	29,680	29,875	-	-
8/3/2022	111,537	21,579	36,152	-	-
8/6/2022	79,044	14,617	14,488	-	-
8/8/2022	57,244	10,185	10,175	-	-
8/10/2022	65,537	11,152	11,032	-	-
8/13/2022	81,036	124,344	121,000	-	-
8/15/2022	59,319	11,349	11,001	-	-
8/17/2022	67,761	11,839	11,668	-	-
8/20/2022	84,927	18,683	25,947	-	-
8/22/2022	59,652	10,427	11,147	-	-
8/24/2022	72,748	36,723	37,193	-	-
8/27/2022	90,755	30,314	45,066	-	-
8/29/2022	64,228	22,056	22,439	-	-
8/31/2022	73,805	14,283	28,916	-	-
9/3/2022	94,175	16,748	23,973	-	-
9/5/2022	60,911	10,139	17,277	-	-
9/7/2022	75,942	24,230	25,257	-	-
9/10/2022	93,378	17,409	154,483	-	-
9/12/2022	66,537	22,246	21,884	-	-
9/14/2022	80,559	30,362	29,221	-	-
9/17/2022	102,227	33,400	32,755	-	-
9/19/2022	71,554	13,543	14,430	-	-
9/21/2022	84,049	16,470	17,426	-	-
9/24/2022	104,659	20,850	34,126	-	-
9/26/2022	75,225	25,430	24,138	-	-
9/28/2022	90,844	35,072	50,974	-	-

**STATE OF NEW JERSEY,
DIVISION OF STATE LOTTERY**

Exhibit I

Power Play New Jersey Lottery Draw Activity (Continued)

For the period from April 1, 2022 to March 31, 2023

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
10/1/2022	117,461	19,969	33,271	-	-
10/3/2022	81,528	42,996	42,718	-	-
10/5/2022	98,932	17,411	24,825	-	-
10/8/2022	126,346	22,387	23,206	-	-
10/10/2022	93,968	21,010	81,161	-	-
10/12/2022	116,523	78,936	81,584	-	-
10/15/2022	159,763	113,396	167,242	-	-
10/17/2022	117,861	39,926	68,408	-	-
10/19/2022	165,458	1,064,464	240,890	-	-
10/22/2022	236,206	40,973	48,728	-	-
10/24/2022	232,907	269,340	247,392	-	-
10/26/2022	354,782	62,312	83,014	-	-
10/29/2022	548,632	198,608	219,865	-	-
10/31/2022	711,531	466,874	322,785	-	-
11/2/2022	898,221	1,213,336	384,511	-	-
11/5/2022	1,285,661	541,110	578,417	-	-
11/7/2022	1,324,839	290,931	279,089	-	-
11/9/2022	139,644	30,096	40,078	-	-
11/12/2022	103,439	52,527	53,745	-	-
11/14/2022	72,529	12,086	153,175	-	-
11/16/2022	77,269	14,415	15,047	-	-
11/19/2022	97,904	35,336	36,569	-	-
11/21/2022	58,513	9,858	23,010	-	-
11/23/2022	71,256	12,282	11,875	-	-
11/26/2022	78,395	582,075	188,204	-	-
11/28/2022	62,565	10,813	16,733	-	-
11/30/2022	68,157	13,201	20,099	-	-
12/3/2022	89,560	54,465	135,487	-	-
12/5/2022	65,067	10,707	17,730	-	-
12/7/2022	73,891	12,879	12,378	-	-
12/10/2022	93,548	16,816	23,249	-	-
12/12/2022	68,628	34,275	37,268	-	-
12/14/2022	75,635	112,923	236,168	-	-
12/17/2022	97,030	16,766	24,117	-	-
12/19/2022	72,075	53,124	52,457	-	-
12/21/2022	84,398	14,277	14,435	-	-
12/24/2022	115,163	43,294	43,324	-	-
12/26/2022	79,594	27,398	28,551	-	-
12/28/2022	101,638	16,459	16,510	-	-

**STATE OF NEW JERSEY,
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Exhibit I

Power Play New Jersey Lottery Draw Activity (Continued)

For the period from April 1, 2022 to March 31, 2023

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/31/2022	153,297	56,198	58,241	-	-
1/2/2023	103,165	19,999	27,008	-	-
1/4/2023	123,632	39,472	39,414	-	-
1/7/2023	170,110	58,492	194,682	-	-
1/9/2023	129,617	44,678	59,888	-	-
1/11/2023	146,963	55,794	55,598	-	-
1/14/2023	208,269	35,508	36,002	-	-
1/16/2023	127,627	48,522	46,932	-	-
1/18/2023	148,393	51,040	49,627	-	-
1/21/2023	190,411	99,531	121,581	-	-
1/23/2023	159,934	57,600	71,770	-	-
1/25/2023	182,901	33,030	48,317	-	-
1/28/2023	244,490	134,343	222,078	-	-
1/30/2023	206,459	89,012	55,288	-	-
2/1/2023	235,627	42,542	49,808	-	-
2/4/2023	333,003	62,333	92,832	-	-
2/6/2023	304,107	113,631	118,351	-	-
2/8/2023	73,602	12,928	13,232	-	-
2/11/2023	90,857	52,230	73,326	-	-
2/13/2023	66,973	11,171	11,170	-	-
2/15/2023	76,233	39,966	40,639	-	-
2/18/2023	97,403	52,863	71,244	-	-
2/20/2023	73,358	24,932	53,990	-	-
2/22/2023	85,133	17,431	18,353	-	-
2/25/2023	105,476	35,636	62,120	-	-
2/27/2023	82,428	15,585	14,357	-	-
3/1/2023	87,958	17,384	31,016	-	-
3/4/2023	113,485	38,068	79,225	-	-
3/6/2023	60,476	23,364	21,845	-	-
3/8/2023	67,532	25,872	24,301	-	-
3/11/2023	86,683	64,730	21,769	-	-
3/13/2023	63,304	12,312	156,400	-	-
3/15/2023	69,291	12,552	12,746	-	-
3/18/2023	89,965	16,052	17,496	-	-
3/20/2023	66,110	11,858	11,269	-	-
3/22/2023	74,448	14,085	14,031	-	-
3/25/2023	96,895	16,482	23,573	-	-
3/27/2023	71,728	25,600	24,788	-	-
3/29/2023	80,682	35,270	35,072	-	-
	<u>\$ 20,446,200</u>	<u>\$ 11,717,419</u>	<u>\$ 9,381,873</u>	<u>\$ -</u>	<u>\$ -</u>

**STATE OF NEW JERSEY,
DIVISION OF STATE LOTTERY**

Exhibit II

Power Play New Jersey Lottery Fixed Prize Analysis

For the period from April 1, 2022 to March 31, 2023

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In (Out)	Receivable (Payable)
Georgia	\$ (38,461)	\$ 5,830,524	\$ 6,942,175	\$ (298,446)	\$ (851,666)
Illinois	(28,777)	9,813,409	10,036,746	(345,048)	92,934
Massachusetts	(60,484)	4,157,171	4,492,157	(579)	(394,891)
Maryland	69,675	4,506,872	5,225,058	(226,963)	(421,548)
Michigan	247,689	6,670,603	7,694,485	(143,252)	(632,941)
New Jersey	(29,106)	11,717,419	9,381,873	1,515,684	790,756
Ohio	(137,403)	13,700,113	11,589,001	275,443	1,698,266
Texas	-	-	-	-	-
Virginia	26,749	8,427,810	9,684,981	(417,634)	(812,788)
Washington State	(49,882)	3,904,749	3,682,194	(359,205)	531,878
Totals	<u>\$ -</u>	<u>\$ 68,728,670</u>	<u>\$ 68,728,670</u>	<u>\$ -</u>	<u>\$ -</u>