



July 23, 2021

**TO:** Business Administrators,  
Los Angeles County School Districts,  
Community College Districts, and  
Charter Schools

**FROM:** Alyssa Martinez, Manager  
Business Advisory Services

**SUBJECT:** 2020-21 Third Quarter Lottery Apportionment

Attached is the notice of apportionment from the California Department of Education detailing the release of the third quarter lottery apportionment for 2020-21 from the State Controller's Office (SCO). The Master Register is not attached, but is available on the SCO's website at:

[https://www.sco.ca.gov/ard\\_payments\\_lottery.html](https://www.sco.ca.gov/ard_payments_lottery.html)

The Master Register lists the average daily attendance (ADA), apportionments, adjustments, and net paid amounts on a quarterly and year to date basis, with the unrestricted and restricted Proposition 20 amounts identified separately.

### **AMOUNT APPORTIONED**

The current apportionment totals \$436,832,989 statewide, of which Los Angeles County local educational agencies (LEA) receive \$124,298,557. The unrestricted lottery amounts are based on a rate of \$33.88 per unit of ADA, and \$37.15 per unit of ADA for the Proposition 20 apportionment.

### **SPENDING CONSTRAINTS**

The unrestricted portion of the lottery apportionment is available for any educational use, but cannot be used to purchase real property, construct facilities, finance research, or any other noninstructional purpose per Government Code (GC) Section 8880.5. Per Proposition 20, the restricted portion of the lottery apportionment must be used to purchase instructional materials as defined in Education Code (EC) Section 60010(h).

The public hearing requirement established by EC Section 60119 applies to these funds. However, any public hearing held during the year to comply with EC Section 60119 would also satisfy the public hearing requirement for lottery funds.

## **CHARTER SCHOOLS**

Charter schools are listed separately from their chartering agencies on both the Remittance Advice and the Master Register. Locally-funded charter schools will receive their lottery allocations through their chartering agency. Direct-funded charter schools will receive their allocation directly. Charter schools must comply with the spending constraints on lottery funds.

Charter schools should contact their authorizing agency, not the Los Angeles County Office of Education (LACOE), with questions regarding apportionments, timelines, forms, budget assumptions, or other issues. Districts are asked to share this informational bulletin with their charter schools.

## **ACCOUNTING CONSIDERATIONS**

Per GC Section 8880.5, all districts must maintain a separate account to record the receipt and expenditure of lottery funds. Districts should use Resource Code 1100, to track unrestricted lottery funds, and Resource Code 6300, to track restricted lottery funds.

This bulletin and its attachment are posted on the LACOE website at:

<https://www.lacoe.edu/Bulletins.aspx>

Use the “Search” box in the Bulletins section to locate a specific bulletin by number or keyword.

If you have questions, please contact me at (562) 922-6137, or by e-mail at [Martinez\\_Alyssa@lacoe.edu](mailto:Martinez_Alyssa@lacoe.edu).

Approved:  
Octavio Castelo, Director  
Business Advisory Services

AM:lm  
Attachment



Home / Finance & Grants / Allocations & Apportionments / Lottery

**California Department of Education  
Official Letter**

July 19, 2021

Dear County Office of Education Chief Business Officials:

## **2020–21 Third Quarter Lottery Apportionment**

The State Controller's Office (SCO) distributed the 2020–21 third quarter lottery apportionment on June 28, 2021. The total apportioned to county offices of education, school districts, and charter schools is \$436,832,989.46. Local educational agencies (LEAs) will receive \$208,358,299.99 or \$33.88 (\$33.878287438) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment and \$228,474,689.47 or \$37.15 (\$37.149137659) per unit of ADA for the Proposition 20 lottery apportionment.

To view a copy of the Master Register that lists the ADA, apportionment, adjustments, and net amount actually paid (Remittance Advice) to each county office, school district, charter school, and community college district on a quarterly and year-to-date basis, visit the SCO's web page at [https://www.sco.ca.gov/ard\\_payments\\_lottery.html](https://www.sco.ca.gov/ard_payments_lottery.html).

The California Department of Education requests that county superintendents of schools inform LEAs immediately of this apportionment. If you have any questions regarding the lottery apportionment, please contact Julie Klein Briggs, Education Fiscal Services Consultant, School Fiscal Services Division, by email at [CAAR@cde.ca.gov](mailto:CAAR@cde.ca.gov).

Sincerely,

Keith Smith, Education Fiscal Services Administrator  
School Fiscal Services Division

KS:jkb

Last Reviewed: Monday, July 19, 2021