



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 Fourth Quarter Accrual and 2021-22 Lottery Revenue Projections

The California Department of Education (CDE) has released the fourth quarter accrual for 2021-21, and the 2021-22 lottery revenue projections.

### **2020-21 FOURTH QUARTER ACCRUAL**

Based on the updated lottery sales projection from the California State Lottery Commission (CSLC), the CDE estimates 2020-21 lottery revenues to be \$169.72 per unit of average daily attendance (ADA) for unrestricted and \$73.63 per ADA for restricted. The lottery apportionments from the first through the third quarter totaled \$137.42 per ADA unrestricted, and \$39.73 per ADA restricted. Therefore, the CDE recommends accruing the 2020-21 fourth quarter lottery revenues using \$32.30 per ADA unrestricted, and \$33.90 per ADA restricted. Amounts owed to the State for prior year adjustments will be offset against the apportionment and should be considered when booking the fourth quarter accrual. Amounts due are listed in the third quarter State Controller's Office (SCO) Master Register, under the Accounts Receivable Balance column, and are broken down by non-Proposition 20 and Proposition 20. 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)

### **2021-22 LOTTERY REVENUE PROJECTIONS**

For 2021-22, the California State Lottery Commission (CSLC) projects lottery sales to reach \$8.45 billion, providing education with \$1.8 billion. The CDE projects this level of revenue would result in a total estimated 2021-22 lottery rate of \$228 per ADA (\$163 per ADA unrestricted, and \$65 per ADA restricted).

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This bulletin and its attachment are available on the Los Angeles County Office of Education 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.

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



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**California Department of Education  
Official Letter**

July 19, 2021

Dear County and District Superintendents:

**2020–21 Fourth Quarter Accrual  
2021–22 Lottery Revenue Projections**

The following lottery accrual and revenue projections are offered for your information as you prepare year-end statements and update your budgets.

**2020–21 Fourth Quarter Accrual**

Based on the California State Lottery Commission's (CSLC) year-end projections for fiscal year 2020–21, the California Department of Education (CDE) estimates lottery revenues to be \$169.72 per unit of average daily attendance (ADA) for non-Proposition 20 (unrestricted revenues) and \$73.63 per ADA for Proposition 20 revenues.

As of June 28, 2021, the total amount apportioned through the third quarter is \$137.42 per ADA in unrestricted revenues and \$39.73 per ADA in Proposition 20 revenues. The CDE recommends accruals for the fourth quarter to be \$32.30 per ADA for the unrestricted lottery apportionment and \$33.90 per ADA for the Proposition 20 apportionment.

If funds are owed to the state for prior year adjustments, these amounts will be offset against the apportionment and should be taken into consideration when booking the fourth quarter accrual. Amounts due are listed under the Accounts Receivable Balance column of the Master Register and are broken down by non-Proposition 20 and Proposition 20. The third quarter State Controller's Office (SCO) Master Register on the SCO's web page at [https://www.sco.ca.gov/ard\\_payments\\_lottery.html](https://www.sco.ca.gov/ard_payments_lottery.html) provides information on amounts due.

**2021–22 Lottery Revenue Projections**

The CSLC is projecting total sales of \$8.45 billion for 2021–22 and estimates that this level of sales will result in \$1.8 billion for education. Based on these projections, the CDE estimates that the lottery will provide \$228 per ADA (\$163 per ADA in unrestricted lottery

revenues and \$65 per ADA in Proposition 20 revenues) for 2021–22. We will monitor actual sales each quarter and advise you of any changes to the projection. The CDE requests that county superintendents of schools inform LEAs immediately of this information.

If you have any questions regarding this subject, 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

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