



March 31, 2023

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

**FROM:** Janelle de Leon, Manager  
Business Advisory Services

**SUBJECT:** 2022-23 Second Quarter Lottery Apportionment

Attached is the notice of apportionment from the California Department of Education detailing the release of the second quarter lottery apportionment for 2022-23 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 amount on a quarterly and annual basis, with the unrestricted and restricted Proposition 20 amounts identified separately.

### **AMOUNT APPORTIONED**

The current apportionment totals \$508,468,903.51 statewide, of which Los Angeles County local educational agencies (LEA) receive \$107,521,421. The unrestricted lottery amounts are based on a rate of \$62.67 per unit of ADA, and \$28.45 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 non-instructional 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.

## **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 attachments 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 any questions, please contact me by email at [deleon\\_janelle@lacoe.edu](mailto:deleon_janelle@lacoe.edu).

Approved:  
Octavio Castelo, Director  
Business Advisory Services

JD:lm  
Attachment



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**California Department of Education  
Official Letter**

March 30, 2023

Dear County Office of Education Chief Business Officials:

## **2022–23 Second Quarter Lottery Apportionment**

The State Controller's Office (SCO) distributed the 2022–23 second quarter Lottery apportionment on March 30, 2023. The total apportioned to county offices of education, school districts, and charter schools is \$508,468,903.51. Local educational agencies (LEAs) will receive \$349,717,024.47 or \$62.67 (\$62.674752829) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment, and \$158,751,879.04 or \$28.45 (\$28.450817258) per ADA for the Proposition 20 lottery apportionment this quarter.

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 site 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 the Categorical Allocations and Audit Resolutions Office by email at [CAAR@cde.ca.gov](mailto:CAAR@cde.ca.gov).

Sincerely,

Keith Smith, Education Fiscal Services Administrator  
School Fiscal Services Division

KS:avj

Last Reviewed: Thursday, March 30, 2023

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Attachment No. 1 to:  
Informational Bulletin No. 6677