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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 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.

Sincerely,

Keith Smith, Education Fiscal Services Administrator
School Fiscal Services Division

KS:jkb

Last Reviewed: Monday, July 19, 2021
