



Home / Finance & Grants / Allocations & Apportionments / Lottery

**California Department of Education
Official Letter**

July 12, 2024

Dear County and District Superintendents:

**2023–24 Lottery Fourth Quarter Accrual
2024–25 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.


2023–24 Fourth Quarter Accrual

Based on the California State Lottery Commission’s (CSLC) year-end projections for fiscal year 2023–24, the California Department of Education (CDE) estimates Lottery revenues to be \$211.24 per unit of average daily attendance (ADA) for non-Proposition 20 (unrestricted revenues) and \$101.98 per ADA for Proposition 20 revenues.

As of June 27, 2024, the total amounts apportioned through the third quarter are \$178.007734899 per ADA in non-Proposition 20 unrestricted revenues and \$70.275857568 per ADA in Proposition 20 revenues. The CDE recommends accruals for the fourth quarter to be \$33.24 per ADA for the unrestricted Lottery apportionment and \$31.71 per ADA for the Proposition 20 apportionment. In summary:

2023–24 Quarterly Apportionment	2023–24 Funding Rate Non-Prop 20	2023–24 Funding Rate Prop 20
1 st	\$87.774339583	\$0.000000000
2 nd	\$49.799227990	\$28.595654298
3 rd	\$40.434167326	\$41.680203270
4 th (Estimated)	\$33.235849263	\$31.706159774

Total (Estimated)	\$211.243584162	\$101.982017342
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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.

2024–25 Lottery Revenue Projections

The CSLC is projecting total Lottery sales of \$9.1 billion for 2024–25 and estimates that this level of sales will result in \$1.99 billion for education. Based on these projections, the CDE estimates that the lottery will provide the following estimated rates:

2024–25 Estimated Funding Rate Non-Prop 20	2024–25 Estimated Funding Rate Prop 20	2024–25 Estimated Funding Rate Total
\$191.00	\$82.00	\$273.00

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 the Categorical Allocations and Audit Resolution Office by email at CAAR@cde.ca.gov.

Sincerely,

Keith Smith, Education Fiscal Services Administrator
School Fiscal Services Division

KS:avj

Last Reviewed: Friday, July 12, 2024