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**California Department of Education  
Official Letter**

January 2, 2025

Dear County Office of Education Chief Business Officials:

**First Quarter Lottery Apportionment  
Fiscal Year 2024–25**

The State Controller's Office (SCO) distributed the 2024–25 First Quarter Lottery Apportionment on December 30, 2024. The total apportioned to county offices of education, school districts, and charter schools is \$348,764,035.85 which includes \$61.42 (\$61.418178367) per unit of average daily attendance (ADA) for the unrestricted Lottery apportionment only. The SCO will distribute 2024–25 Proposition 20 funding when the total statewide lottery revenue for education has exceeded a specified level (typically not until the second or third quarter apportionment).

Also included in the total amount apportioned are prior-year adjustments for both the unrestricted and Proposition 20 Lottery revenues due to the recalculation of 2022–23 and 2023–24 Lottery apportionments based on respective ADA reports.

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 Master Register includes the following information:

- **Average Daily Attendance:** The ADA used in the calculation of 2024–25 Lottery funds is the annual ADA determined for the 2023–24 fiscal year multiplied by the statewide average excused absence factor of 1.04446. The Master Register lists charter school ADA separately from the chartering agency.
- **Apportioned Amount:** The amount apportioned for the first quarter of 2024–25 consists of unrestricted (non-Proposition 20) Lottery funding only. The SCO will distribute 2024–25 Proposition 20 funding when the total statewide lottery revenue for education has exceeded a specified level (typically not until the second or third quarter apportionment).
- **ADA Adjustment Amount:** The SCO allocates Lottery funding based upon prior year annual ADA until the actual annual ADA is available for the current year. Every December, the SCO recalculates Lottery funding for the prior two fiscal years according to actual annual ADA (adjusted by the factor of 1.04446) and funding rates per ADA, which change along with statewide ADA totals.

To compute a local educational agency's (LEA's) 2023–24 ADA adjustment amount:

- Multiply the LEA's 2022–23 annual ADA (as listed on the 2023–24 fourth quarter master register and adjusted by 1.04446) by the old 2023–24 rates of \$209.542081561 per ADA for the unrestricted Lottery apportionment and \$103.403630583 per ADA for the Proposition 20 apportionment. This total is the amount apportioned during the 2023–24 fiscal year.
- Multiply the LEA's 2023–24 annual ADA (adjusted by 1.04446) by the new 2023–24 rates of \$208.8085755 for the unrestricted lottery apportionment and \$103.183935966 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2023–24 fiscal year (prior to any Lottery revenue adjustments).
- The difference between the two calculations is the ADA adjustment amount for the 2023–24 fiscal year.

To compute a LEA's 2022–23 ADA adjustment amount:

- Multiply the LEA's 2022–23 annual ADA as listed on the 2023–24 fourth quarter master register (adjusted by 1.04446) by the old 2022–23 rates of \$209.632101988 for the unrestricted Lottery apportionment and \$111.02550745 for the Proposition 20 apportionment. This total is the amount apportioned for the 2022–23 fiscal year.
- Multiply the LEA's revised (if no revision, use the same ADA as above) 2022–23 annual ADA (adjusted by 1.04446) by the new 2022–23 rates of \$209.615350363 for the unrestricted Lottery apportionment and \$111.015749149 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2022–23 fiscal year.
- The difference between the two calculations is the ADA adjustment amount for the 2022–23 fiscal year.
- **Accounts Receivable Balance:** This amount represents the balance of any accounts receivable due to the State from a LEA.
- **Paid Amount:** This total reflects the net amount paid by the SCO which includes the first quarter apportioned amount, revenue and ADA adjustments and accounts receivable.

**Use of Funds, Non-Proposition 20:** The use of non-Proposition 20 lottery funds is unrestricted. However, pursuant to *Government Code* Section 8880.5, LEAs must use this lottery funding exclusively for the education of pupils and may not use this revenue for the acquisition of real property, construction of facilities, financing of research, or other non-instructional purposes.

**Use of Funds, Proposition 20:** Proposition 20 lottery funding is restricted for the purchase of instructional materials. California *Education Code* Section 60010 defines instructional materials.

The California Department of Education requests that county superintendents of schools inform LEAs immediately of this apportionment. For standardized account code structure coding, use Resource Code 1100, Lottery Unrestricted (Non-Proposition 20), or Resource Code 6300, Lottery Instructional Materials (Proposition 20), and Revenue Object Code 8560, State Lottery Revenue.

If you have any questions regarding the Lottery apportionment, please contact the Categorical Allocations and Audit Resolution Office 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, January 02, 2025