



POPULAR ANNUAL FINANCIAL REPORT

For the fiscal year ended June 30, 2021

California Lottery is an Enterprise Fund of the State of California



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A MESSAGE FROM THE CHIEF FINANCIAL OFFICER

I am pleased to present the Popular Annual Financial Report (PAFR) from the California State Lottery (Lottery) for the fiscal year ending June 30, 2021. The PAFR is designed to serve as the user-friendly companion to the Lottery's Annual Comprehensive Financial Report (ACFR). This report presents a general overview of the Lottery's financial position and provides information on sales, expenses, and the money given to our beneficiary, California public schools.

The financial data presented in the PAFR is derived from the ACFR but is presented with additional explanation and description in order to be of more interest to the general public rather than to financial analysts. The ACFR contains more detailed financial information prepared in conformance with Generally Accepted Accounting Principles and audited by an independent auditing firm. The most recent ACFR and PAFR are both available on the Lottery's website at <u>www.calottery.com/</u> <u>about-us</u>.

During fiscal year 2020-21, the Lottery experienced robust recovery from the COVID-19 pandemic and achieved sales of



more than \$8.4 billion, shattering the previous sales record of nearly \$7.4 billion set during pre-pandemic fiscal year 2018-19. The Lottery transferred more than \$1.88 billion to our beneficiary and this marked the 21st consecutive year the Lottery has transferred more than \$1 billion to California public schools, and a total contribution of more than \$39 billion in the 36 years since the Lottery's inception.

The Lottery's continued success in achieving our sales goals and record-setting contributions to our beneficiary is due to the resiliency and hard work of our employees and to the resiliency of our retail partners and players.

We hope this report showcases our mission, dedication, and commitment to support California public schools and help communities throughout the state.

Sincerely,

Nicholas Buchen Deputy Director, Chief Financial Officer September 2022

The Lottery



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The Lottery continues to play a vital role in providing supplemental funding to California public education statewide. Established in 1984 by a ballot initiative, the Lottery is an independent state department, created to market and sell lottery products to California adults. The Lottery is a completely self-supporting state department funded entirely by revenues generated through the responsible sales of games and receives no public funding. Our sole mission is to maximize supplemental funding for public education.

Every time you play, you're helping to support California public schools and have a part in students achieving their dreams. Schools have used Lottery funds for teacher training, instructional materials, computer labs, as well as art, science, and music programs. While this supplemental funding is a modest amount of money compared to the entire education budget, every dollar makes a difference. Local education administrators and elected school boards decide how the Lottery funds will be distributed and spent within their school districts. The Lottery does not take part in these decisions.





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Despite ongoing challenges due to the COVID-19 pandemic, the Lottery turned things around in an enormous way during fiscal year 2020-21, surpassing the longtime sales goal of \$8 billion. The California Lottery continues to be one of the fastest-growing lotteries in the United States, trailing only Florida in traditional lottery sales. It also continues to be one of the largest revenuegenerating California state agencies. Most importantly, more than \$1.88 billion was transferred to California's public schools in fiscal year 2020-21.

After experiencing a decline in retail locations mainly due to pandemic-related business closures, the Lottery once again has over 23,000 retail partners. The Lottery was also able to resolve many of the distribution challenges of getting Scratchers tickets to the retailers while following state and local safety mandates. Lottery tickets provide fun and entertainment for consumers who may not be comfortable going to crowded entertainment venues. The Lottery offers consumers low-cost entertainment that is available in locations they are visiting anyway, such as grocery stores and gas stations.

This past year also saw the Lottery assist in statewide efforts to combat the COVID-19 pandemic. In June of 2021, the Lottery facilitated draw support for the Governor's Vax for the Win incentive program designed to motivate Californians to get vaccinated. The Lottery's participation in the program ensured accuracy and integrity of all draws (and no Lottery funds were used as prizes). The Lottery has been proud to support the state's pandemic response by also redirecting staff to support contact-tracing and mass vaccination efforts throughout the state, and by participating in digital advertising for the Vaccinate ALL 58 campaign.

The Lottery has balanced safety and concern for its employees, retail partners, players, and the public at large, with the need to fulfill its critical mission of supplementing education funding. Our Lottery team, retailers, and communities were major factors in our success.

As we look toward to the future, the Lottery's solid business plan of focusing on players, retailers, products, and the Lottery organization itself, will provide the roadmap needed to reach new sales records.



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For the first time in history, Lottery sales eclipsed the \$8 billion mark, setting a new record of more than \$8.4 billion. That's a more than 27 percent increase from the prior fiscal year. In addition, the Lottery transferred a record-high of more than \$1.88 billion to education. This marks the 21st consecutive year the Lottery has transferred more than \$1 billion to its beneficiary.

California players and retailers also enjoyed a record year. Players collected more than \$5.61 billion in prizes, the most prize money paid out in Lottery history. And, for our approximately 23,000 Lottery retail partners throughout the state, commissions and bonuses totaled approximately \$586 million, also a record high.

Since its inception, the Lottery has paid out more than \$72 billion in prizes and contributed nearly \$40 billion to public education. Thanks to our Lottery retailers and players, the Lottery returned more than 95.6 percent of its revenue to the community in the form of prizes, education funding, and retailer commissions and bonuses. The Lottery will continue to implement cost-saving measures to keep administrative costs low and maximize funding to California's public schools.

	FY 2021	FY 2020	FY 2019
Lottery Sales	\$8,417,943,817	\$6,622,003,405	\$7,388,050,316
Revenue Returned to the Public:			
Prizes	\$5,610,605,541	\$4,403,715,159	\$4,715,592,673
Allocation of Sales to Education ¹	1,857,730,878	1,425,154,855	1,809,721,391
Retailer Compensation	585,861,906	460,706,639	505,903,081
Total Revenue Returned to the Community	\$8,054,198,325	\$6,289,576,653	\$7,031,217,145
Percentage of Revenue Returned to the Community	95.68%	94.98%	95.17%

¹ Does not include unclaimed prizes, interest income, and other income.

CONTRIBUTIONS TO SCHOOLS

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Recently, the Lottery launched a new, interactive tool on its website that lets the public see how much Lottery funding goes to schools by county and by school district. The mission of the Lottery is to raise supplemental funding for public education, and visitors to the Lottery's website <u>www.calottery.com/who-benefits</u> can now more easily see exactly where the nearly \$2 billion raised annually goes.

Although the distribution of Lottery funding is decided by local education administrators and elected school boards (the Lottery does not take part in these decisions), the launch of the Where the Money Goes interactive tool provides additional transparency about Lottery fund allocations and builds trust with the community that supports us.



Education Allocations



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California State Lottery Education Allocations For the Fiscal Year Ended June 30, 2021

Recipient	Average Daily Attendance	Year to Date Total ¹	Percent of YTD Funding	Cumulative Total (1985-Present)
K-12	6,150,202	\$1,473,162,400	78.85%	\$31,500,837,178
Community Colleges	1,155,984	277,856,910	14.87%	5,512,593,588
California State University System	411,081	68,644,019	3.68%	1,461,954,627
University of California	285,227	48,239,183	2.58%	913,811,540
Other Educational Entities ²	2,458	371,091	0.02%	49,891,573
Grand Total	8,004,952	\$1,868,273,603	100.00%	\$39,439,088,506

¹ The Year-to-Date Total is the amount allocated to education by the State Controller's Office for fiscal year ended June 30, 2021, and does not reflect the total earned for the fiscal year primarily due to timing differences.

² Includes payments to Hastings College of Law, California Maritime Academy, Department of Correction and Rehabilitation - Division of Juvenile Justice, Department of Education - State Special Schools, Department of Developmental Services, and Department of State Hospitals.

A Little Goes A Long Way



Special Thanks To Our Retail Partners!

Lottery retail partners throughout the state enjoyed a record year, receiving more than \$585 million in commissions and bonuses. Every Lottery retailer plays an important part in our mission to provide supplemental funding to public education. Their dedicated hard work and commitment are one of the major reasons the Lottery set records in sales and funds transferred to our beneficiary. A little goes a long way for supporting education and helping students.

Lottery retailers earn sales commissions of up to 6 percent on every ticket sold. In addition, retailers earn a cashing bonus when they "cash" or pay prizes of under \$600 to our lucky winners. And, retailers who sell a ticket that wins a jackpot prize or a prize over \$1 million earn an additional sales incentive bonus. For many retailers, they use this additional income to support their families, retain employees, and give back to their communities.

	FY 2021	FY 2020	FY 2019
Retailer Sales Commissions	\$538,190,567	\$422,594,018	\$466,779764
Retailer Cashing Bonus	44,350,586	34,589,744	36,269,997
Retailer Sales Incentive Bonus	3,320,753	3,522,877	2,853,320
Total	\$585,861,906	\$460,706,639	\$505,903,081

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Scratchers



Scratchers had record high sales of \$6.4 billion, an increase of nearly \$1.4 billion from the prior fiscal year, and accounted for over 76 percent of the Lottery's total sales.

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The \$10, \$20, and \$30 price point Scratchers games performed exceedingly well. Pac-Man[®] and Monopoly[®] proved to be two of the more popular games, and their mass appeal helped generate weekly Scratchers sales records in September 2020 and April 2021. The significant gains in Scratchers sales over last fiscal year can be largely attributed to increased consumer demand and that the Lottery was able to solve many of the distribution challenges of getting tickets to more than 23,000 Lottery retailers while following state and local safety mandates related to the COVID-19 pandemic.

The Lottery introduces new Scratchers monthly and releases over 50 fun and unique games each year at prices ranging from \$1 to \$30. Easily played by removing a special coating, these games give players the opportunity to win "instantly" while also providing a small moment of entertainment that people can add into their everyday lives. Last year, the Lottery introduced new advertising that brings out the idea that Scratchers can add that little unexpected bit of fun with a new tagline, A Little Play Can Make Your Day, to reinforce the message. Which Scratchers Are You? Join in the fun and play the Lottery's new Scratchmaker Quiz and see which Scratchers game fits your style at <u>www.calottery.com/scratchers-quiz</u>. Then head to your neighborhood Lottery retailer and enjoy your perfect play. After all, a little play can make your day.



Draw Games

Total Games Sa	les for Fiscal Year Ended Jur	ne 30, 2021
Games	Total Sales	Percentage of Sales
Scratchers	\$6,409,463,025	76.14%
Mega Millions	\$529,089,816	6.29%
Powerball	\$408,281,672	4.85%
SuperLotto Plus	\$261,399,669	3.11%
Hot Spot	\$373,301,793	4.43%
Daily 3	\$186,173,371	2.21%
Fantasy 5	\$174,505,211	2.07%
Daily Derby	\$37,914,124	0.45%
Daily 4	\$37,815,136	0.45%
Total	\$8,417,943,817	100.00%

"Draw games" refers to the category of games for which numbers are drawn at random to determine the winning tickets. Draws are securely conducted either mechanically or electronically, depending on the game. The Lottery currently offers eight draw games, including the multi-state jackpot games Mega Millions[®] and Powerball[®]. Powerball draws three times per week, while Mega Millions and California's own jackpot game, SuperLotto Plus[®], draw twice a week.

During fiscal year 2020-21, rolling jackpots helped boost multi-state game sales in California and helped the Lottery maintain its status as the top-seller of Powerball and Mega Millions tickets. The two games combined to generate more than \$937 million in sales, an increase of 42.7 percent from the prior fiscal year. These robust sales gains were fueled by large jackpots in January 2021, when the Mega Millions jackpot was \$1.05 billion and the Powerball jackpot was \$731 million.

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SuperLotto Plus produced its highest jackpots since August 2019, driving sales to \$261.4 million, an increase of \$29.7 million or 12.8 percent from the previous fiscal year. The Lottery's four daily games also performed well, earning approximately \$436.4 million, an increase of 11.3 percent from the prior year. Hot Spot[®] sales increased 19.7 percent to a record \$373 million, representing a recovery from the declining sales the prior year.

The Lottery also offers a variety of games that have relatively smaller prizes and draw every day -- Daily 3, Daily 4, Fantasy 5 and Daily Derby -- while Hot Spot is a fast-moving game that draws every four minutes. **Revenues** (for the fiscal year ended June 30, 2021)

	FY 2021	FY 2020	FY 2019
Operating Revenues:			
Scratchers	\$6,409,463,025	\$5,029,765,509	\$5,170,791,532
Lotto Games ¹	\$1,198,771,157	\$888,372,887	1,526,370,543
Hot Spot Games	\$373,301,793	\$311,848,814	313,779,077
Daily Games ²	\$436,407,842	\$392,016,195	377,109,164
Total Operating Revenues	\$8,417,943,817	\$6,622,003,405	\$7,388,050,316
Non-operating Revenues ³			
Unrealized Gains (Losses) on Investments	\$(55,646,618)	\$72,256,522	\$39,163,769
Interest Earned/Accreted on Investments	\$28,054,375	\$29,031,594	30,735,603
Interest on Funds held by State Treasurer	\$3,592,599	\$11,833,269	15,480,673
Other Income	1,823,112	195,722	22,036
Total Non-Operating Revenues	\$(22,176,532)	\$113,317,107	\$85,402,081
Total Revenues	\$8,395,767,285	\$6,735,320,512	\$7,473,452,397

¹ Lotto games are SuperLotto Plus, Powerball, and Mega Millions.

² Daily games are Daily 3, Daily 4, Daily Derby, and Fantasy 5.

3 The Lottery purchases high quality government bonds to fund annuitized grand prize winners. Interest earned on investments, unrealized gains/losses on investments, and other income are considered non-operating revenues - activities that are not directly associated with the sale of lottery tickets. Investment earnings come from interest payments and capital gains collected upon a sale or maturity of a security. All Lottery investments are held to maturity to meet the required prize payouts. An unrealized gain is a profit that exists on paper, resulting from an investment. It is an increase in a security that has yet to be sold or matured. An unrealized loss is the opposite. All Lottery cash is held on deposit with the California State Treasurer and is invested by that office in the Surplus Money Investment Fund. Interest earned on these funds are distributed quarterly by the State Treasurer and transferred to Education. Other income consists of gains or losses on sale of Lottery assets.

Revenues to Education for Fiscal Year 2021	Amount
Allocation of Sales to Education	\$1,857,730,878
Unclaimed Prizes Directly to the Education Fund	19,407,816
Interest Income	3,592,599
Other Income	1,823,112
Total Funds Transferred to the Education Community	\$1,882,554,405

Expenses

Expenses (for the fiscal year ended June 30, 2021)

	FY 2021	FY 2020	FY 2019
Prizes:			
Scratchers Game Prizes	\$4,548,367,391	\$3,527,316,397	\$3,587,479,416
Draw Game Prizes	\$1,062,238,150	\$876,398,762	1,128,113,257
Total Prizes	\$5,610,605,541	\$4,403,715,159	\$4,715,592,673
Game Costs:			
Retailer Costs	\$585,861,906	\$460,706,639	\$505,903,081
Draw/Scratchers Game Costs	\$142,564,672	\$119,260,187	131,296,501
Total Game Costs	\$728,426,578	\$579,966,826	\$637,199,582
Operating Expenses	\$221,180,820	\$213,166,565	\$225,536,670
Non-Operating Expenses ¹	\$29,383,248	\$31,029,663	\$32,202,400
Allocation to Education Fund ²	\$1,863,146,589	\$1,437,183,846	\$1,825,224,100
Total Expenses	\$8,452,742,776	\$6,665,062,059	\$7,435,755,425

¹ Non-operating expenses includes interest imputed on our liability for grand prizes won and not yet paid. Imputed interest is interest assumed to have been collected even if the interest was not paid to the Lottery from the purchases of zero-coupon Treasury bonds.

² Includes interest income and other income; does not include unclaimed prizes, which are transferred to Education directly.



Distribution of Revenues for FY 2021

Financial



Highlights

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STATEMENT OF NET POSITION (SUMMARY)

As of June 30

	FY 2021	FY 2020	FY 2019
Assets:			
Current and Other Assets	\$2,194,497,289	\$1,839,486,472	\$2,247,957,906
Capital Assets	204,847,726	214,519,651	208,971,820
Total Assets	\$2,399,345,015	\$2,054,006,123	\$2,456,929,726
Deferred Outflows of Resources	\$71,040,365	\$76,874,767	\$73,060,199
Total Assets and Deferred Outflows	\$2,470,385,380	\$2,130,880,890	\$2,529,989,925
Liabilities:			
Current Liabilities	\$1,489,331,035	\$1,063,992,779	\$1,576,680,854
Non-Current Liabilities	1,077,447,896	1,098,160,803	1,053,802,947
Total Liabilities	\$2,566,778,931	\$2,162,153,582	\$2,630,483,801
Deferred Inflows of Resources	\$42,039,293	\$50,184,661	\$51,221,930
Total Liabilities and Deferred Inflows	\$2,608,818,224	\$2,212,338,243	\$2,681,705,731
Net Investment in Capital Assets	\$204,847,726	\$214,519,651	\$208,971,820
Restricted by Legislation	106,929,568	163,905,059	93,646,606
Unrestricted Deficit	\$(450,210,138)	\$(459,882,063)	\$(454,334,232)
Total Net Position	\$(138,432,844)	\$(81,457,353)	\$(151,715,806)

The Statement of Net Position represents the Lottery's financial position. It reports the Lottery's assets and liabilities at the close of the fiscal year. The Lottery is structured as a single enterprise fund and its financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. Accrual basis means that revenues and expenses recognized when incurred, not when received or paid. Readers wanting more detailed financial information should refer to the Lottery's 2021 Annual Comprehensive Financial Report available on the Lottery's website at <u>www.calottery.com/about-us</u>.

The Lottery's negative net position is due to recent changes in accounting for pensions and retiree health benefits. The State of California's pension and retiree healthcare benefit plans are not fully funded, meaning that the plans have more liabilities than they do assets to cover them. Previously, the liabilities for these plans appeared on the State of California financial statements, but recent accounting changes now require state agencies and funds to show the liabilities on their own financial statements. Through employer and employee contributions and returns on investments, the plans are working to reduce the liabilities and fully fund the plans in future years. During fiscal year 2020-21, the Lottery's net position decreased nearly \$57.0 million due primarily to a decrease in the fair value of investments held to pay annuitized prizes.

STATEMENT OF ACTIVITIES

For the fiscal year ended June 30

	FY 2021	FY 2020	FY 2019
Operating Revenues:	\$8,417,943,817	\$6,622,003,405	\$7,388,050,316
Less Prizes	5,610,605,541	4,403,715,159	4,715,592,673
Sales After Prizes	\$2,807,338,276	\$2,218,288,246	\$2,672,457,643
Less Game Costs:			L
Retailer Costs	\$585,861,906	\$406,706,639	\$505,903,081
Gaming System Costs	97,963,148	82,692,866	92,088,597
Scratchers Game Costs	44,601,524	36,567,321	\$39,207,904
Total Game Costs	\$728,426,578	\$579,966,826	\$637,199,582
Income Before Operating Expenses	\$2,078,911,698	\$1,638,321,420	\$2,035,258,061
Operating Expenses:			<u> </u>
Salaries, Wages, and Benefits	\$104,757,919	\$111,146,383	\$99,664,223
Advertising	59,135,920	40,856,926	66,773,171
Promotions, Public Relations, and Point of Sale	7,490,496	9,385,619	9,305,841
Other Professional Services	17,728,391	16,225,755	16,898,286
Depreciation and Amortization	16,765,127	18,428,535	18,814,684
Other General/Admin. Expenses	15,302,967	17,123,347	14,080,465
Total Operating Expenses	\$221,180,820	\$213,166,565	\$225,536,670
Operating Income	\$1,857,730,878	\$1,425,154,855	\$1,809,721,391
Non-Operating (Expenses) Revenues:			
Investment Earnings	\$(23,999,644)	\$113,121,385	\$85,380,045
Interest Expense Imputed on Annuitized Prize Liability	(29,383,248)	(31,029,663)	(32,202,400)
Other Income	1,823,112	195,722	22,036
Allocation to Education Fund	(1,863,146,589)	(1,437,183,846)	(1,825,224,100)
Total Non-Operating (Expense) Revenue	\$(1,914,706,369)	\$(1,354,896,402)	\$(1,772,024,419)
Change in Net Position (Deficit)	\$(56,975,491)	\$70,258,453	\$37,696,972
Total Net Position - Beginning Balance	(81,457,353)	(151,715,806)	(189,412,778)
Total Net Position - Ending Balance	\$(138,432,844)	\$(81,457,353)	\$(151,715,806)

Highlights



Operating Revenue is income derived from the Lottery's everyday activities consisting of ticket sales. Lottery operating revenue increased \$1.8 billion or 27.1 percent from the previous fiscal year. Sales increased across all categories of Lottery products, representing a recovery from the declines caused by the pandemic in the previous fiscal year. This increase was due in part to large jackpots in the multi-state games Mega Millions and Powerball.

Game costs consist of retailer sales commissions and bonuses, ticket production and delivery expenses, and gaming vendor charges. All game costs and retailer costs increased as sales increased.

Operating Expenses are expenses the Lottery incurs as a result of its normal business operations. These expenses are required to run the Lottery while maximizing the supplemental funding provided to education. Advertising expense increased because the Lottery resumed advertising after canceling or postponing campaigns in response to the pandemic in the prior fiscal year. Promotion, public relations, and point of sale decreased because the Lottery had fewer direct-to-consumer promotions as a result of the continuing impact of the pandemic. Other general and administrative expenses decreased primarily due to reduced spending on travel, expendable equipment, and vehicle maintenance related to pandemic restrictions. The allocation to the Education Fund increased primarily due to increased sales.

Non-operating revenues mainly consist of investment earnings from the Surplus Money Investment Fund held at the State Treasurer's Office and interest earned on the Lottery's bond investments purchased to fund our annuitized prizes. Non-operating expenses mostly consist of transfers of net revenues and unclaimed prizes to the State Controller's Office to be allocated to California public education.

For more detailed financial information, readers should refer to the Lottery's 2021 Annual Comprehensive Financial Report available at <u>www.calottery.com/about-us</u>.

Environmental Sustainability

The Lottery continues its dedication to environmental sustainability with regard to its buildings and operations. The Lottery's Milpitas District Office was the newest building to be awarded Leadership in Energy and Environmental Design (LEED) Gold certification for new construction, and we have certification for two more district offices pending.

- Headquarters LEED Gold (New Construction 2012)
- Headquarters LEED Silver (Operations and Maintenance 2016)
- Santa Fe Springs District Office LEED Gold (New Construction 2016)
- Southern Distribution Center LEED Gold (Commercial Interiors 2017)
- Fresno District Office LEED Gold (New Construction 2018)
- Southern Distribution Center LEED Gold (Operations and Maintenance 2019)
- Rancho Cucamonga LEED Silver (New Construction 2019)
- San Diego LEED Gold (New Construction 2019)
- Milpitas LEED Gold (New Construction 2020)

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In addition, eight of the twelve Lottery facilities are Zero Net Energy, meaning each one produces as much on-site energy in a year as it uses.

The World Lottery Association's Responsible Gaming Award

The Lottery recognizes it has an obligation beyond selling entertaining products. The Lottery continues to maintain the highest Level 4 Responsible Gaming certification from the World Lottery Association (WLA).

WLA, the global authority on the lottery business, consists of state-authorized lotteries and gaming organizations from more than 80 countries on six continents. Its Responsible Gaming Principles and Framework Certification Program outlines lotteries' level of commitment to corporate social responsibility and responsible gaming. Its aim is to protect lottery players and assure that revenues are used for public good.

The Lottery wants players to enjoy Lottery games, and that means playing them responsibly. Borrowing money to play, spending above one's budget or using money allocated for other purposes can lead to significant problems for players and their family.

Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the California Lottery for its Popular Annual Financial Report for the fiscal year ended June 30, 2020. This financial reporting award is a prestigious national distinction recognizing conformance with the highest standards for preparation of state and local government popular reports.

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In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. This was the second consecutive year that the Lottery has achieved this prestigious award. We believe our current report continues to meet the Popular Annual Financial Reporting requirements.



THE CALIFORNIA LOTTERY'S MISSION IS TO MAXIMIZE SUPPLEMENTAL FUNDING FOR PUBLIC EDUCATION THROUGH THE RESPONSIBLE SALE OF LOTTERY PRODUCTS.

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