



July 8, 2013

**ORANGE COUNTY
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OF EDUCATION**
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**ORANGE COUNTY
BOARD OF EDUCATION**

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DAVID L. BOYD

ROBERT M. HAMMOND

ELIZABETH PARKER

KEN L. WILLIAMS, D.O.

To: Directors and Managers of Business
From: Laurie Weiss, Business Services Specialist
Business Services
Subject: 2012-13 Fourth Quarter Lottery Accrual and 2013-14
Projections

2012-13

The California Department of Education (CDE) is revising its projection of lottery revenues for 2012-13 to reflect the California State Lottery Commission's (SLC) updated lottery sales projection from \$4.87 billion to \$4.43 billion which the SLC expects would provide \$1.2 billion for education. Based on these revisions, the CDE estimates that the lottery revenues will decrease from \$154 per unit of average daily attendance (ADA) to \$145 per ADA (from \$124 to \$120 for unrestricted and from \$30 to \$25 for Proposition 20 revenues).

The total amount apportioned through the third quarter was \$101.59 per ADA for unrestricted lottery revenues and \$5.86 per ADA for restricted Proposition 20 revenues. The CDE recommends that local educational agencies accrue fourth quarter revenues at \$18.74 per ADA for unrestricted lottery apportionment and \$19.31 per ADA for Proposition 20 apportionment. The attached worksheet summarizes the year to date lottery apportionment receipts and the estimated fourth quarter apportionment.

2013-14

The Lottery Commission is projecting sales of \$5.1 billion for the fiscal year 2013-14. This level of sales would result in approximately \$1.3 billion for education. Based on these projections, the CDE estimates that the lottery will provide approximately \$157.00 per ADA (\$126 per ADA for unrestricted lottery revenues and \$31.00 per ADA for restricted Proposition 20 revenues) for 2013-14.

If you have any questions or concerns regarding this information, please call me at (714) 966-4489.

Enclosure

cc: Chris Lombardo, Director
Assistant Superintendents, Business (letter only)
Vice Chancellors, Business (letter only)

2012-13 ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2010-11 Annual ADA	Adjusted 2011-12 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District (Paid on 3rd Qtr)	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2012-13 1st Quarter Lottery Apportionment @ \$33.73 (\$33.731837184) Unrestricted	Amount Paid on December 28, 2012	2012-13 2nd Quarter Lottery Apportionment @ \$34.12 (\$34.119292660) Unrestricted	2012-13 3rd Quarter Lottery Apportionment @ \$33.74 (\$33.739820268) Unrestricted and Prop. 20 Restricted	Amount Paid on 3rd Quarter Lottery Apportionment (includes payment of Accounts Receivable Balance from Col. 5)	Total Amount Paid to Date (Includes Payment of Accounts Receivable Balance)	2012-13 Estimated 4th Quarter Lottery Apportionment @ \$18.74 Unrestricted and Prop. 20 Restricted
	1	2	3	4	5	6	7	8	7	8	9	10	11
ELEMENTARY:													
Anaheim City	19,306	19,542	11,321.80	59,226.93	-	70,548.73	659,187.56	729,736.29	666,759.21	773,780.67	773,780.67	2,170,276.17	743,573.10
Restricted			5,868.97	13,018.35	-	18,887.32	-	18,887.32	-	114,437.11	114,437.11	133,324.43	377,356.02
Unrestricted			5,452.83	46,208.58	-	51,661.41	659,187.56	710,848.97	666,759.21	659,343.56	659,343.56	2,036,951.74	366,217.08
Buena Park	5,370	5,387	3,120.99	8,786.86	-	11,907.85	181,713.40	193,621.25	183,800.62	213,302.45	213,302.45	590,724.32	204,975.35
Restricted			1,617.85	2,073.23	-	3,691.08	-	3,691.08	-	31,546.04	31,546.04	35,237.12	104,022.97
Unrestricted			1,503.14	6,713.63	-	8,216.77	181,713.40	189,930.17	183,800.62	181,756.41	181,756.41	555,487.20	100,952.38
Centralia	4,598	4,508	2,611.74	(8,801.51)	(197.89)	(6,387.66)	152,063.12	145,873.35	153,809.77	178,497.75	178,299.86	477,982.98	171,529.40
Restricted			1,353.87	(1,353.87)	(197.89)	(197.89)	-	0.00	-	26,398.65	26,200.76	26,200.76	87,049.48
Unrestricted			1,257.87	(7,447.64)	-	(6,189.77)	152,063.12	145,873.35	153,809.77	152,099.10	152,099.10	451,782.22	84,479.92
Cypress	4,007	4,002	2,318.58	3,761.82	-	6,080.40	134,994.81	141,075.21	136,545.40	158,462.30	158,462.30	436,082.91	152,276.10
Restricted			1,201.90	984.29	-	2,186.19	-	2,186.19	-	23,435.54	23,435.54	25,621.73	77,278.62
Unrestricted			1,116.68	2,777.53	-	3,894.21	134,994.81	138,889.02	136,545.40	135,026.76	135,026.76	410,461.18	74,997.48
Fountain Valley	6,398	6,445	3,733.95	14,695.58	-	18,429.53	217,401.69	235,831.22	219,898.84	255,194.78	255,194.78	710,924.84	245,232.25
Restricted			1,935.60	3,321.17	-	5,256.77	-	5,256.77	-	37,741.64	37,741.64	42,998.41	124,452.95
Unrestricted			1,798.35	11,374.41	-	13,172.76	217,401.69	230,574.45	219,898.84	217,453.14	217,453.14	667,926.43	120,779.30
Fullerton	13,862	13,934	8,072.76	27,125.50	-	35,198.26	470,019.41	505,217.67	475,418.22	551,727.55	551,727.55	1,532,363.44	530,188.70
Restricted			4,184.74	6,246.48	-	10,431.22	-	10,431.22	-	81,596.90	81,596.90	92,028.12	269,065.54
Unrestricted			3,888.02	20,879.02	-	24,767.04	470,019.41	494,786.45	475,418.22	470,130.65	470,130.65	1,440,335.32	261,123.16
Huntington Beach City	7,171	7,253	4,202.07	21,104.78	-	25,306.85	244,657.01	269,963.86	247,467.22	287,188.16	287,188.16	804,619.24	275,976.65
Restricted			2,178.26	4,655.43	-	6,833.69	-	6,833.69	-	42,473.25	42,473.25	49,306.94	140,055.43
Unrestricted			2,023.81	16,449.35	-	18,473.16	244,657.01	263,130.17	247,467.22	244,714.91	244,714.91	755,312.30	135,921.22
La Habra City	5,391	5,316	3,079.86	(5,728.10)	-	(2,648.24)	179,318.44	176,670.20	181,378.15	210,491.14	210,491.14	568,539.49	202,273.80
Restricted			1,596.53	(848.18)	-	748.35	-	748.35	-	31,130.26	31,130.26	31,878.61	102,651.96
Unrestricted			1,483.33	(4,879.92)	-	(3,396.59)	179,318.44	175,921.85	181,378.15	179,360.88	179,360.88	536,660.88	99,621.84
Magnolia	6,432	6,450	3,736.85	10,151.31	-	13,888.16	217,570.34	231,458.50	220,069.43	255,392.76	255,392.76	706,920.69	245,422.50
Restricted			1,937.10	2,408.09	-	4,345.19	-	4,345.19	-	37,770.92	37,770.92	42,116.11	124,549.50
Unrestricted			1,799.75	7,743.22	-	9,542.97	217,570.34	227,113.31	220,069.43	217,621.84	217,621.84	664,804.58	120,873.00
Ocean View	9,662	9,653	5,592.53	9,553.78	-	15,146.31	325,613.42	340,759.73	329,353.53	382,218.03	382,218.03	1,052,331.29	367,296.65
Restricted			2,899.04	2,470.62	-	5,369.66	-	5,369.66	-	56,527.55	56,527.55	61,897.21	186,399.43
Unrestricted			2,693.49	7,083.16	-	9,776.65	325,613.42	335,390.07	329,353.53	325,690.48	325,690.48	990,434.08	180,897.22
Savanna	2,363	2,434	1,410.15	13,904.53	-	15,314.68	82,103.29	97,417.97	83,046.35	96,376.11	96,376.11	276,840.43	92,613.70
Restricted			730.99	2,933.46	-	3,664.45	-	3,664.45	-	14,253.39	14,253.39	17,917.84	47,000.54
Unrestricted			679.16	10,971.07	-	11,650.23	82,103.29	93,753.52	83,046.35	82,122.72	82,122.72	258,922.59	45,613.16
Westminster	9,916	9,851	5,707.24	992.60	-	6,699.84	332,292.32	338,992.16	336,109.15	390,057.99	390,057.99	1,065,159.30	374,830.55
Restricted			2,958.51	761.20	-	3,719.71	-	3,719.71	-	57,687.03	57,687.03	61,406.74	190,222.81
Unrestricted			2,748.73	231.40	-	2,980.13	332,292.32	335,272.45	336,109.15	332,370.96	332,370.96	1,003,752.56	184,607.74

Note: Lottery is calculated pursuant to Government Code 8880.5

2012-13 ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2010-11 Annual ADA	Adjusted 2011-12 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District (Paid on 3rd Qtr)	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2012-13 1st Quarter Lottery Apportionment @ \$33.73 (\$33.731837184) Unrestricted	Amount Paid on December 28, 2012	2012-13 2nd Quarter Lottery Apportionment @ \$34.12 (\$34.119292660) Unrestricted	2012-13 3rd Quarter Lottery Apportionment @ \$33.74 (\$33.739820268) Unrestricted and Prop. 20 Restricted	Amount Paid on 3rd Quarter Lottery Apportionment (includes payment of Accounts Receivable Balance from Col. 5)	Total Amount Paid to Date (Includes Payment of Accounts Receivable Balance)	2012-13 Estimated 4th Quarter Lottery Apportionment @ \$18.74 Unrestricted and \$19.31 Prop. 20 Restricted
	1	2	3	4	5	6	7	8	7	8	9	10	11
<u>HIGH SCHOOL:</u>													
Anaheim Union High	36,987	36,476	21,132.63	(38,736.24)	-	(17,603.61)	1,230,402.49	1,212,798.88	1,244,535.31	1,444,295.56	1,444,295.56	3,901,629.75	1,387,911.80
Restricted			10,954.69	(5,705.82)	-	5,248.87	-	5,248.87	-	213,601.88	213,601.88	218,850.75	704,351.56
Unrestricted			10,177.94	(33,030.42)	-	(22,852.48)	1,230,402.49	1,207,550.01	1,244,535.31	1,230,693.68	1,230,693.68	3,682,779.00	683,560.24
Fullerton Joint Union High	16,991	17,071	9,890.20	31,944.27	-	41,834.47	575,836.19	617,670.66	582,450.44	675,939.51	675,939.51	1,876,060.61	649,551.55
Restricted			5,126.86	7,393.86	-	12,520.72	-	12,520.72	-	99,967.04	99,967.04	112,487.76	329,641.01
Unrestricted			4,763.34	24,550.41	-	29,313.75	575,836.19	605,149.94	582,450.44	575,972.47	575,972.47	1,763,572.85	319,910.54
Huntington Beach Union High	20,216	20,393	11,814.83	50,936.89	-	62,751.72	687,893.35	750,645.07	695,794.73	807,476.68	807,476.68	2,253,916.48	775,953.65
Restricted			6,124.55	11,400.65	-	17,525.20	-	17,525.20	-	119,420.53	119,420.53	136,945.73	393,788.83
Unrestricted			5,690.28	39,536.24	-	45,226.52	687,893.35	733,119.87	695,794.73	688,056.15	688,056.15	2,116,970.75	382,164.82
<u>UNIFIED:</u>													
Brea-Olinda Unified	6,191	6,229	3,608.81	13,038.14	-	16,646.95	210,115.61	226,762.56	212,529.07	246,642.09	246,642.09	685,933.72	237,013.45
Restricted			1,870.73	2,975.72	-	4,846.45	-	4,846.45	-	36,476.75	36,476.75	41,323.20	120,281.99
Unrestricted			1,738.08	10,062.42	-	11,800.50	210,115.61	221,916.11	212,529.07	210,165.34	210,165.34	644,610.52	116,731.46
Capistrano Unified	53,435	52,701	30,532.71	(55,333.20)	-	(24,800.49)	1,777,701.55	1,752,901.06	1,798,120.84	2,086,737.05	2,086,737.05	5,637,758.95	2,005,273.05
Restricted			15,827.48	(8,114.69)	-	7,712.79	-	7,712.79	-	308,614.79	308,614.79	316,327.58	1,017,656.31
Unrestricted			14,705.23	(47,218.51)	-	(32,513.28)	1,777,701.55	1,745,188.27	1,798,120.84	1,778,122.26	1,778,122.26	5,321,431.37	987,616.74
Garden Grove Unified	52,577	52,429	30,375.13	36,339.13	-	66,714.26	1,768,526.49	1,835,240.75	1,788,840.39	2,075,967.00	2,075,967.00	5,700,048.14	1,994,923.45
Restricted			15,745.80	10,293.26	-	26,039.06	-	26,039.06	-	307,021.97	307,021.97	333,061.03	1,012,403.99
Unrestricted			14,629.33	26,045.87	-	40,675.20	1,768,526.49	1,809,201.69	1,788,840.39	1,768,945.03	1,768,945.03	5,366,987.11	982,519.46
Irvine Unified	28,597	29,515	17,099.73	177,558.37	-	194,658.10	995,595.17	1,190,253.27	1,007,030.92	1,168,669.36	1,168,669.36	3,365,953.55	1,123,045.75
Restricted			8,864.12	37,370.53	-	46,234.65	-	46,234.65	-	172,838.57	172,838.57	219,073.22	569,934.65
Unrestricted			8,235.61	140,187.84	-	148,423.45	995,595.17	1,144,018.62	1,007,030.92	995,830.79	995,830.79	3,146,880.33	553,111.10
Laguna Beach Unified	3,076	3,094	1,792.52	6,338.89	-	8,131.41	104,366.30	112,497.71	105,565.09	122,509.33	122,509.33	340,572.13	117,726.70
Restricted			929.20	1,450.47	-	2,379.67	-	2,379.67	-	18,118.33	18,118.33	20,498.00	59,745.14
Unrestricted			863.32	4,888.42	-	5,751.74	104,366.30	110,118.04	105,565.09	104,391.00	104,391.00	320,074.13	57,981.56
Los Alamitos Unified	9,955	10,067	5,832.38	29,008.36	-	34,840.74	339,578.40	374,419.14	343,478.91	398,610.68	398,610.68	1,116,508.73	383,049.35
Restricted			3,023.38	6,404.43	-	9,427.81	-	9,427.81	-	58,951.91	58,951.91	68,379.72	194,393.77
Unrestricted			2,809.00	22,603.93	-	25,412.93	339,578.40	364,991.33	343,478.91	339,658.77	339,658.77	1,048,129.01	188,655.58
Newport-Mesa Unified	23,224	23,373	13,541.32	49,929.09	-	63,470.41	788,414.23	851,884.64	797,470.22	925,472.09	925,472.09	2,574,826.95	889,342.65
Restricted			7,019.52	11,367.99	-	18,387.51	-	18,387.51	-	136,871.28	136,871.28	155,258.79	451,332.63
Unrestricted			6,521.80	38,561.10	-	45,082.90	788,414.23	833,497.13	797,470.22	788,600.81	788,600.81	2,419,568.16	438,010.02
Orange Unified	28,275	28,128	16,296.16	8,890.02	-	25,186.18	948,809.11	973,995.29	959,707.46	1,113,750.01	1,113,750.01	3,047,452.76	1,070,270.40
Restricted			8,447.57	3,390.64	-	11,838.21	-	11,838.21	-	164,716.35	164,716.35	176,554.56	543,151.68
Unrestricted			7,848.59	5,499.38	-	13,347.97	948,809.11	962,157.08	959,707.46	949,033.66	949,033.66	2,870,898.20	527,118.72

Note: Lottery is calculated pursuant to Government Code 8880.5

2012-13 ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2010-11 Annual ADA	Adjusted 2011-12 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District (Paid on 3rd Qtr)	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2012-13 1st Quarter Lottery Apportionment @ \$33.73 (\$33.731837184) Unrestricted	Amount Paid on December 28, 2012	2012-13 2nd Quarter Lottery Apportionment @ \$34.12 (\$34.119292660) Unrestricted	2012-13 3rd Quarter Lottery Apportionment @ \$33.74 (\$33.739820268) Unrestricted and \$5.86 (\$5.855957024) Prop. 20 Restricted	Amount Paid on 3rd Quarter Lottery Apportionment (includes payment of Accounts Receivable Balance from Col. 5)	Total Amount Paid to Date (Includes Payment of Accounts Receivable Balance)	2012-13 Estimated 4th Quarter Lottery Apportionment @ \$18.74 Unrestricted and \$19.31 Prop. 20 Restricted
	1	2	3	4	5	6	7	8	7	8	9	10	11
Placentia-Yorba Linda Unified	26,843	26,942	15,609.04	46,540.98	-	62,150.02	908,803.15	970,953.17	919,241.98	1,066,789.42	1,066,789.42	2,956,984.57	1,025,143.10
Restricted			8,091.38	10,868.87	-	18,960.25	-	18,960.25	-	157,771.19	157,771.19	176,731.44	520,250.02
Unrestricted			7,517.66	35,672.11	-	43,189.77	908,803.15	951,992.92	919,241.98	909,018.23	909,018.23	2,780,253.13	504,893.08
Saddleback Valley Unified	33,354	32,611	18,893.42	(75,195.71)	(4,330.73)	(60,633.02)	1,100,028.94	1,043,726.65	1,112,664.25	1,291,257.88	1,286,927.15	3,443,318.05	1,240,848.55
Restricted			9,793.93	(9,793.93)	(4,330.73)	(4,330.73)	-	(0.00)	-	190,968.61	186,637.88	186,637.88	629,718.41
Unrestricted			9,099.49	(65,401.78)	-	(56,302.29)	1,100,028.94	1,043,726.65	1,112,664.25	1,100,289.27	1,100,289.27	3,256,680.17	611,130.14
Santa Ana Unified	53,905	53,905	31,230.26	61,236.30	-	92,466.56	1,818,314.68	1,910,781.24	1,839,200.47	2,134,410.37	2,134,410.37	5,884,392.08	2,051,085.25
Restricted			16,189.08	15,381.55	-	31,570.63	-	31,570.63	-	315,665.36	315,665.36	347,235.99	1,040,905.55
Unrestricted			15,041.18	45,854.75	-	60,895.93	1,818,314.68	1,879,210.61	1,839,200.47	1,818,745.01	1,818,745.01	5,537,156.09	1,010,179.70
Tustin Unified	23,942	24,473	14,178.61	111,246.52	-	125,425.13	825,519.25	950,944.38	835,001.44	969,027.45	969,027.45	2,754,973.27	931,197.65
Restricted			7,349.88	23,747.74	-	31,097.62	-	31,097.62	-	143,312.83	143,312.83	174,410.45	472,573.63
Unrestricted			6,828.73	87,498.78	-	94,327.51	825,519.25	919,846.76	835,001.44	825,714.62	825,714.62	2,580,562.82	458,624.02
COUNTY:													
Orange County Superintendent	15,537	15,554	9,011.32	19,934.42	-	28,945.74	524,664.99	553,610.73	530,691.47	615,872.71	615,872.71	1,700,174.91	591,829.70
Restricted			4,671.27	4,915.16	-	9,586.43	-	9,586.43	-	91,083.55	91,083.55	100,669.98	300,347.74
Unrestricted			4,340.05	15,019.26	-	19,359.31	524,664.99	544,024.30	530,691.47	524,789.16	524,789.16	1,599,504.93	291,481.96

Note: Lottery is calculated pursuant to Government Code 8880.5

2012-13 ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

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	1	2	3	4	5	6	7	8	7	8	9	10	11
CHARTER SCHOOLS:													
Capistrano Connections Academy	1,309	1,630	944.35	52,214.85	-	53,159.20	54,982.89	108,142.09	55,614.44	64,541.10	64,541.10	228,297.63	62,021.50
Restricted			489.53	10,587.66	-	11,077.19	-	11,077.19	-	9,545.20	9,545.20	20,622.39	31,475.30
Unrestricted			454.82	41,627.19	-	42,082.01	54,982.89	97,064.90	55,614.44	54,995.90	54,995.90	207,675.24	30,546.20
Edward B. Cole Academy	337	380	220.15	7,178.18	-	7,398.33	12,818.09	20,216.42	12,965.33	15,046.39	15,046.39	48,228.14	14,459.00
Restricted			114.12	1,464.42	-	1,578.54	-	1,578.54	-	2,225.26	2,225.26	3,803.80	7,337.80
Unrestricted			106.03	5,713.76	-	5,819.79	12,818.09	18,637.88	12,965.33	12,821.13	12,821.13	44,424.34	7,121.20
Community Roots		108	62.56	17,073.69	-	17,136.25	3,643.03	20,779.28	3,684.88	4,276.34	4,276.34	28,740.50	4,109.40
Restricted			32.43	3,437.52	-	3,469.95	-	3,469.95	-	632.44	632.44	4,102.39	2,085.48
Unrestricted			30.13	13,636.17	-	13,666.30	3,643.03	17,309.33	3,684.88	3,643.90	3,643.90	24,638.11	2,023.92
Gates Charter Language School	907	932	539.95	4,981.09	-	5,521.04	31,438.07	36,959.11	31,799.18	36,903.26	36,903.26	105,661.55	35,462.60
Restricted			279.90	1,054.29	-	1,334.19	-	1,334.19	-	5,457.75	5,457.75	6,791.94	17,996.92
Unrestricted			260.05	3,926.80	-	4,186.85	31,438.07	35,624.92	31,799.18	31,445.51	31,445.51	98,869.61	17,465.68
El Rancho Middle School	1,168	1,199	694.64	6,225.81	-	6,920.45	40,444.47	47,364.92	40,909.03	47,475.33	47,475.33	135,749.28	45,621.95
Restricted			360.09	1,319.70	-	1,679.79	-	1,679.79	-	7,021.29	7,021.29	8,701.08	23,152.69
Unrestricted			334.55	4,906.11	-	5,240.66	40,444.47	45,685.13	40,909.03	40,454.04	40,454.04	127,048.20	22,469.26
El Sol Santa Ana Science	630	715	414.23	14,148.25	-	14,562.48	24,118.26	38,680.74	24,395.29	28,310.97	28,310.97	91,387.00	27,205.75
Restricted			214.73	2,884.44	-	3,099.17	-	3,099.17	-	4,187.00	4,187.00	7,286.17	13,806.65
Unrestricted			199.50	11,263.81	-	11,463.31	24,118.26	35,581.57	24,395.29	24,123.97	24,123.97	84,100.83	13,399.10
Journey	254	272	157.57	3,133.11	-	3,290.68	9,175.05	12,465.73	9,280.44	10,770.05	10,770.05	32,516.22	10,349.60
Restricted			81.68	645.23	-	726.91	-	726.91	-	1,592.82	1,592.82	2,319.73	5,252.32
Unrestricted			75.89	2,487.88	-	2,563.77	9,175.05	11,738.82	9,280.44	9,177.23	9,177.23	30,196.49	5,097.28
Nova Academy	286	362	209.71	12,335.23	-	12,544.94	12,210.92	24,755.86	12,351.18	14,333.66	14,333.66	51,440.70	13,774.10
Restricted			108.71	2,499.91	-	2,608.62	-	2,608.62	-	2,119.85	2,119.85	4,728.47	6,990.22
Unrestricted			101.00	9,835.32	-	9,936.32	12,210.92	22,147.24	12,351.18	12,213.81	12,213.81	46,712.23	6,783.88
Opportunities for Learning	116	128	74.15	2,028.11	-	2,102.26	4,317.67	6,419.93	4,367.26	5,068.25	5,068.25	15,855.44	4,870.40
Restricted			38.44	414.94	-	453.38	-	453.38	-	749.56	749.56	1,202.94	2,471.68
Unrestricted			35.71	1,613.17	-	1,648.88	4,317.67	5,966.55	4,367.26	4,318.69	4,318.69	14,652.50	2,398.72
Orange County Educational Arts	539	553	320.38	2,556.61	-	2,876.99	18,653.70	21,530.69	18,867.96	21,896.46	21,896.46	62,295.11	21,041.65
Restricted			166.08	559.83	-	725.91	-	725.91	-	3,238.34	3,238.34	3,964.25	10,678.43
Unrestricted			154.30	1,996.78	-	2,151.08	18,653.70	20,804.78	18,867.96	18,658.12	18,658.12	58,330.86	10,363.22
Orange County High School of the Arts	1,552	1,744	1,010.39	32,104.96	-	33,115.35	58,828.32	91,943.67	59,504.04	69,055.02	69,055.02	220,502.73	66,359.20
Restricted			523.76	6,552.23	-	7,075.99	-	7,075.99	-	10,212.78	10,212.78	17,288.77	33,676.64
Unrestricted			486.63	25,552.73	-	26,039.36	58,828.32	84,867.68	59,504.04	58,842.24	58,842.24	203,213.96	32,682.56

Note: Lottery is calculated pursuant to Government Code 8880.5

2012-13 ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2010-11 Annual ADA	Adjusted 2011-12 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District (Paid on 3rd Qtr)	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2012-13 1st Quarter Lottery Apportionment @ \$33.73 (\$33.731837184) Unrestricted	Amount Paid on December 28, 2012	2012-13 2nd Quarter Lottery Apportionment @ \$34.12 (\$34.119292660) Unrestricted	2012-13 3rd Quarter Lottery Apportionment @ \$33.74 (\$33.739820268) Unrestricted and Prop. 20 Restricted	Amount Paid on 3rd Quarter Lottery Apportionment (includes payment of Accounts Receivable Balance from Col. 5)	Total Amount Paid to Date (Includes Payment of Accounts Receivable Balance)	2012-13 Estimated 4th Quarter Lottery Apportionment @ \$18.74 Unrestricted and \$19.31 Prop. 20 Restricted
	1	2	3	4	5	6	7	8	7	8	9	10	11
Oxford Preparatory Academy - South		585	338.92	92,482.56	-	92,821.48	19,733.12	112,554.60	19,959.78	23,163.52	23,163.52	155,677.90	22,259.25
Restricted			175.69	18,619.96	-	18,795.65	-	18,795.65	-	3,425.73	3,425.73	22,221.38	11,296.35
Unrestricted			163.23	73,862.60	-	74,025.83	19,733.12	93,758.95	19,959.78	19,737.79	19,737.79	133,456.52	10,962.90
Santiago Middle School	999	976	565.44	(2,346.15)	(153.68)	(1,934.39)	32,922.27	31,141.56	33,300.42	38,645.47	38,491.79	102,933.77	37,136.80
Restricted			293.11	(293.11)	(153.68)	(153.68)	-	(0.00)	-	5,715.41	5,561.73	5,561.73	18,846.56
Unrestricted			272.33	(2,053.04)	-	(1,780.71)	32,922.27	31,141.56	33,300.42	32,930.06	32,930.06	97,372.04	18,290.24

Note: Lottery is calculated pursuant to Government Code 8880.5

2012-13 ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2010-11 Annual ADA	Adjusted 2011-12 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District (Paid on 3rd Qtr)	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2012-13 1st Quarter Lottery Apportionment @ \$33.73 (\$33.731837184) Unrestricted	Amount Paid on December 28, 2012	2012-13 2nd Quarter Lottery Apportionment @ \$34.12 (\$34.119292660) Unrestricted	2012-13 3rd Quarter Lottery Apportionment @ \$33.74 (\$33.739820268) Unrestricted and Prop. 20 Restricted	Amount Paid on 3rd Quarter Lottery Apportionment (includes payment of Accounts Receivable Balance from Col. 5)	Total Amount Paid to Date (Includes Payment of Accounts Receivable Balance)	2012-13 Estimated 4th Quarter Lottery Apportionment @ \$18.74 Unrestricted and \$19.31 Prop. 20 Restricted
	1	2	3	4	5	6	7	8	7	8	9	10	11
<u>Community Colleges:</u>													
North Orange County CCD	38,631	33,976	19,684.25	(564,853.59)	(126,893.87)	(672,063.21)	1,146,072.90	600,903.56	1,159,237.08	1,345,306.12	1,218,412.25	2,978,552.89	1,292,786.80
Restricted			10,203.88	(10,203.88)	(126,893.87)	(126,893.87)	-	0.00	-	198,961.99	72,068.12	72,068.12	656,076.56
Unrestricted			9,480.37	(554,649.71)	-	(545,169.34)	1,146,072.90	600,903.56	1,159,237.08	1,146,344.13	1,146,344.13	2,906,484.77	636,710.24
Coast CCD	37,015	35,253	20,424.08	(201,483.78)	(34,916.96)	(215,976.66)	1,189,148.45	1,008,088.75	1,202,807.42	1,395,869.93	1,360,952.97	3,571,849.14	1,341,376.65
Restricted			10,587.39	(10,587.39)	(34,916.96)	(34,916.96)	-	(0.00)	-	206,440.05	171,523.09	171,523.09	680,735.43
Unrestricted			9,836.69	(190,896.39)	-	(181,059.70)	1,189,148.45	1,008,088.75	1,202,807.42	1,189,429.88	1,189,429.88	3,400,326.05	660,641.22
Rancho Santiago CCD	31,254	28,124	16,293.84	(404,455.58)	(86,986.04)	(475,147.78)	948,674.18	560,512.44	959,570.98	1,113,591.63	1,026,605.59	2,546,689.01	1,070,118.20
Restricted			8,446.37	(8,446.37)	(86,986.04)	(86,986.04)	-	0.00	-	164,692.93	77,706.89	77,706.89	543,074.44
Unrestricted			7,847.47	(396,009.21)	-	(388,161.74)	948,674.18	560,512.44	959,570.98	948,898.70	948,898.70	2,468,982.12	527,043.76
South Orange County CCD	29,349	28,988	16,794.41	(26,255.80)	-	(9,461.39)	977,818.49	968,357.10	989,050.05	1,147,802.38	1,147,802.38	3,105,209.53	1,102,993.40
Restricted			8,705.85	(3,487.20)	-	5,218.65	-	5,218.65	-	169,752.48	169,752.48	174,971.13	559,758.28
Unrestricted			8,088.56	(22,768.60)	-	(14,680.04)	977,818.49	963,138.45	989,050.05	978,049.90	978,049.90	2,930,238.40	543,235.12

Note: Lottery is calculated pursuant to Government Code 8880.5

California Department of Education (<http://www.cde.ca.gov/fg/aa/lo/lottrevpro1314ltr1.asp>)
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TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

July 5, 2013

Dear County Superintendent of Schools:

**2012–13 FOURTH-QUARTER ACCRUAL
2013–14 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.

2012–13 Fourth-Quarter Accrual

The California Department of Education (CDE) is revising its projection of lottery revenues for 2012–13 to reflect the California State Lottery Commission's (SLC) updated lottery sales projection from \$4.87 billion to \$4.43 billion which the SLC expects would provide \$1.2 billion for education. Based on these revisions, the CDE estimates that the lottery revenues will decrease from \$154 per unit of average daily attendance (ADA) to \$145 per ADA (from \$124 to \$120 for unrestricted revenues and \$30 to \$25 for Proposition 20 revenues). As of June 25, 2013, the total amount apportioned through the third-quarter is \$101.59 per ADA in unrestricted revenues and \$5.86 per ADA in Proposition 20 revenues. As such, CDE recommends that local educational agencies accrue fourth-quarter revenues at \$18.74 per ADA for the unrestricted lottery apportionment and \$19.31 per ADA for the Proposition 20 apportionment.

Please note that if funds are owed to the state for prior-year ADA 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 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 site at http://www.sco.ca.gov/ard_payments_lottery.html provides information on amounts due.

2013–14 Lottery Revenue Projections

The California State Lottery Commission is projecting total sales of \$5.1 billion for 2013–14 and estimates that this level of sales would result in \$1.3 billion for education. Based on these projections, CDE estimate that the lottery will provide \$157 per ADA (\$126 per ADA in unrestricted lottery revenues and \$31 per ADA in Proposition 20 revenues) for the 2013–14. 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 local educational agencies immediately of this information. If you have any questions regarding this letter, please contact Stel Cordano, Fiscal Consultant, Office of Principal Apportionment and Special Education by phone at 916-327-0378 or by e-mail at scordano@cde.ca.gov.

Sincerely,

Peter Foggiato, Director
School Fiscal Services Division

PF:ecc

Last Reviewed: Monday, July 08, 2013