

January 8, 2014

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**

200 KALMUS DRIVE
P.O. BOX 9050
COSTA MESA, CA
92628-9050

(714) 966-4000

FAX (714) 432-1916

www.ocde.us

AL MIJARES, Ph.D.
County Superintendent
of Schools

**ORANGE COUNTY
BOARD OF EDUCATION**

JOHN W. BEDELL, Ph.D.

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To: Directors and Managers of Business
From: Laurie Weiss, Business Services Specialist
Business Services

Subject: **2013-14 First Quarter Lottery Apportionment**

First quarter lottery apportionments were distributed by the State Controller's Office on December 30, 2013. The apportionment was certified at \$37.91 (\$37.906871852) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment. The restricted "Proposition 20" portion for this year will not be made available until the third or fourth quarter when the growth in lottery revenues for the year will be known.

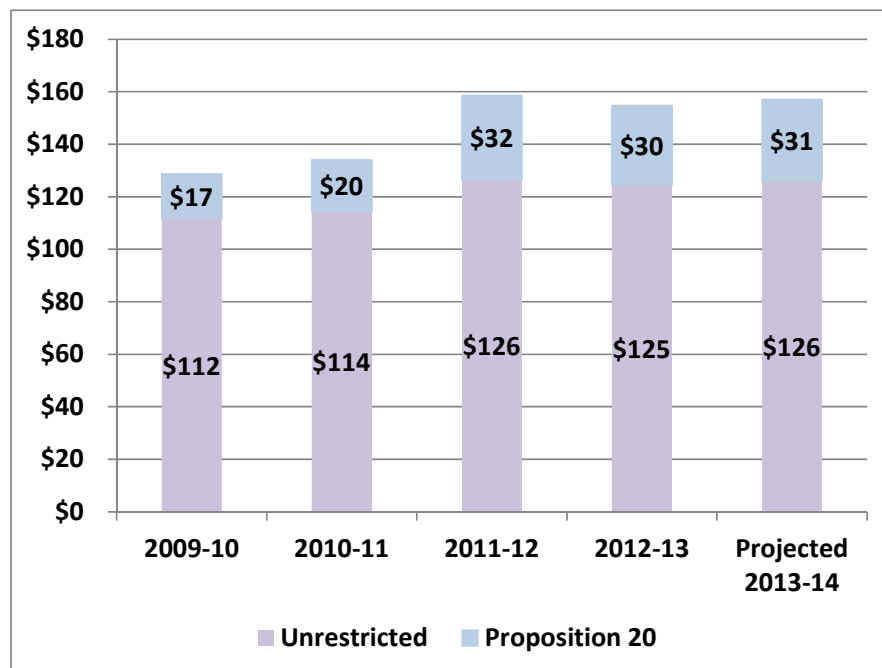
Enclosed is a worksheet that summarizes the total 2013-14 first quarter lottery apportionment. The following information is included in the worksheet:

- **Previously Reported 2011-12 Annual ADA (Column 1):** This represents the 2011-12 Annual ADA (increased by 1.04446 for excused absences and increased by adults and regional occupational centers and programs reported for the 2007-08 fiscal year) that was used to calculate the 2012-13 lottery apportionment.
- **Adjusted 2012-13 Annual ADA (Column 2):** The actual Annual 2012-13 ADA reported, has been increased by 1.04446 to account for the removal of excused absences. Pursuant to Government Code Section 8880.5(a)(2) the 2012-13 ADA includes ADA for classes for adults and regional occupational centers and programs that was reported for the 2007-08 fiscal year. This is the ADA amount that will be used to calculate the 2013-14 lottery first quarter apportionment.
- **Revenue Adjustment Amount (Column 3):** These are monies that were previously withheld by the California Lottery Commission pending an audit of their year-end financial statements. Both the unrestricted and restricted portions are listed separately for your convenience. These amounts are broken down as \$0.34 per ADA (\$0.339727269) is for unrestricted, and \$0.37 per ADA (\$0.365902408) is for restricted.
- **ADA Adjustment Amount (Column 4):** The 2012-13 lottery apportionment was computed using 2011-12 ADA adjusted by the 1.04446 excused absence factor and the 2007-08 ADA for classes for adults and regional occupational centers and programs. Now that the actual Annual 2012-13 ADA is available, adjustments were made to reflect the difference in the apportionment amounts using the correct ADA. Also included in this adjustment are any additional adjustments due to ADA changes for the 2011-12 fiscal year.

- **Accounts Receivable Balance (Column 5):** This amount represents the balance of any accounts receivable due to the State from a local educational agency.
- **Total Prior Year Adjustment (Column 6):** This amount is the total of Columns 3, 4, and 5.
- **2013-14 1st Quarter Lottery Apportionment (Column 7):** The Adjusted 2012-13 Annual ADA (Column 2) multiplied by \$37.91 (\$37.906871852).
- **Amount Paid on December 30, 2013 (Column 8):** The sum of Column 3, Column 4, and Column 7.

In addition to the worksheet, enclosed is a copy of the official letter from the School Fiscal Services Division that details how the adjustments were calculated. The Lottery Educational Apportionment System Master Register (Master Register) is available online at the State Controller's Office website: http://www.sco.ca.gov/ard_payments_lottery.html

The following chart shows the lottery apportionments per ADA that have been received along with the 2013-14 projected apportionment per ADA. The 2011-12 amount per ADA is final and the 2012-13 amount per ADA may be revised when the 2014-15 First Quarter lottery apportionment is finalized.



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

Enclosures

cc: Chris Lombardo, Director
Assistant Superintendents, Business
Vice Chancellors, Business

2013-14 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2011-12 Annual ADA	Adjusted 2012-13 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2013-14 1st Quarter Lottery Apportionment @ \$37.91 (\$37.906871852)	Amount Paid on December 30, 2013
	1	2	3	4	5	6	7	8
<u>ELEMENTARY:</u>								
Anaheim City	19,542	19,302	13,620.05	(28,095.36)	-	(14,475.31)	731,678.44	717,203.13
Restricted			7,062.64	(5,156.88)	-	1,905.76	-	1,905.76
Unrestricted			6,557.41	(22,938.48)	-	(16,381.07)	731,678.44	715,297.37
Buena Park	5,387	5,388	3,801.93	2,600.20	-	6,402.13	204,242.22	210,644.35
Restricted			1,971.48	583.44	-	2,554.92	-	2,554.92
Unrestricted			1,830.45	2,016.76	-	3,847.21	204,242.22	208,089.43
Centralia	4,508	4,536	3,200.73	6,360.06	-	9,560.79	171,945.57	181,506.36
Restricted			1,659.73	1,299.19	-	2,958.92	-	2,958.92
Unrestricted			1,541.00	5,060.87	-	6,601.87	171,945.57	178,547.44
Cypress	4,002	3,944	2,782.99	(7,116.97)	-	(4,333.98)	149,504.70	145,170.72
Restricted			1,443.11	(1,320.31)	-	122.80	-	122.80
Unrestricted			1,339.88	(5,796.66)	-	(4,456.78)	149,504.70	145,047.92
Fountain Valley	6,445	6,433	4,539.31	1,078.11	-	5,617.42	243,854.90	249,472.32
Restricted			2,353.85	304.06	-	2,657.91	-	2,657.91
Unrestricted			2,185.46	774.05	-	2,959.51	243,854.90	246,814.41
Fullerton	13,934	14,065	9,924.67	26,506.19	-	36,430.86	533,160.15	569,591.01
Restricted			5,146.41	5,342.89	-	10,489.30	-	10,489.30
Unrestricted			4,778.26	21,163.30	-	25,941.56	533,160.15	559,101.71
Huntington Beach City	7,253	7,199	5,079.82	(5,024.58)	-	55.24	272,891.57	272,946.81
Restricted			2,634.13	(866.80)	-	1,767.33	-	1,767.33
Unrestricted			2,445.69	(4,157.78)	-	(1,712.09)	272,891.57	271,179.48
La Habra City	5,316	5,291	3,733.47	(1,437.04)	-	2,296.43	200,565.25	202,861.68
Restricted			1,935.98	(200.07)	-	1,735.91	-	1,735.91
Unrestricted			1,797.49	(1,236.97)	-	560.52	200,565.25	201,125.77
Magnolia	6,450	6,410	4,523.08	(3,232.70)	-	1,290.38	242,983.04	244,273.42
Restricted			2,345.43	(531.37)	-	1,814.06	-	1,814.06
Unrestricted			2,177.65	(2,701.33)	-	(523.68)	242,983.04	242,459.36
Ocean View	9,653	9,621	6,788.85	(545.96)	-	6,242.89	364,702.01	370,944.90
Restricted			3,520.34	36.63	-	3,556.97	-	3,556.97
Unrestricted			3,268.51	(582.59)	-	2,685.92	364,702.01	367,387.93
Savanna	2,434	2,438	1,720.32	1,721.37	-	3,441.69	92,416.95	95,858.64
Restricted			892.07	369.55	-	1,261.62	-	1,261.62
Unrestricted			828.25	1,351.82	-	2,180.07	92,416.95	94,597.02
Westminster	9,851	9,821	6,929.98	(147.93)	-	6,782.05	372,283.38	379,065.43
Restricted			3,593.52	116.70	-	3,710.22	-	3,710.22
Unrestricted			3,336.46	(264.63)	-	3,071.83	372,283.38	375,355.21

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2011-12 Annual ADA	Adjusted 2012-13 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2013-14 1st Quarter Lottery Apportionment @ \$37.91 (\$37.906871852)	Amount Paid on December 30, 2013
	1	2	3	4	5	6	7	8
<u>HIGH SCHOOL:</u>								
Anaheim Union High	36,476	36,007	25,407.59	(55,680.55)	-	(30,272.96)	1,364,912.73	1,334,639.77
Restricted			13,175.04	(10,253.37)	-	2,921.67	-	2,921.67
Unrestricted			12,232.55	(45,427.18)	-	(33,194.63)	1,364,912.73	1,331,718.10
Fullerton Joint Union High	17,071	16,891	11,918.78	(19,975.14)	-	(8,056.36)	640,284.97	632,228.61
Restricted			6,180.45	(3,619.54)	-	2,560.91	-	2,560.91
Unrestricted			5,738.33	(16,355.60)	-	(10,617.27)	640,284.97	629,667.70
Huntington Beach Union High	20,393	20,237	14,279.82	(14,769.77)	-	(489.95)	767,121.36	766,631.41
Restricted			7,404.76	(2,561.64)	-	4,843.12	-	4,843.12
Unrestricted			6,875.06	(12,208.13)	-	(5,333.07)	767,121.36	761,788.29
<u>UNIFIED:</u>								
Brea-Olinda Unified	6,229	6,206	4,379.13	(714.36)	-	3,664.77	235,250.04	238,914.81
Restricted			2,270.79	(46.53)	-	2,224.26	-	2,224.26
Unrestricted			2,108.34	(667.83)	-	1,440.51	235,250.04	236,690.55
Capistrano Unified	52,701	52,489	37,037.79	(8,725.33)	-	28,312.46	1,989,693.79	2,018,006.25
Restricted			19,205.85	(913.39)	-	18,292.46	-	18,292.46
Unrestricted			17,831.94	(7,811.94)	-	10,020.00	1,989,693.79	1,999,713.79
Garden Grove Unified	52,429	51,877	36,605.94	(61,221.68)	-	(24,615.74)	1,966,494.79	1,941,879.05
Restricted			18,981.91	(11,091.92)	-	7,889.99	-	7,889.99
Unrestricted			17,624.03	(50,129.76)	-	(32,505.73)	1,966,494.79	1,933,989.06
Irvine Unified	29,515	30,368	21,428.55	144,796.59	-	166,225.14	1,151,155.88	1,317,381.02
Restricted			11,111.72	28,499.11	-	39,610.83	-	39,610.83
Unrestricted			10,316.83	116,297.48	-	126,614.31	1,151,155.88	1,277,770.19
Laguna Beach Unified	3,094	3,085	2,176.85	18.59	-	2,195.44	116,942.69	119,138.13
Restricted			1,128.80	49.26	-	1,178.06	-	1,178.06
Unrestricted			1,048.05	(30.67)	-	1,017.38	116,942.69	117,960.07
Los Alamitos Unified	10,067	10,194	7,193.17	24,134.08	-	31,327.25	386,422.65	417,749.90
Restricted			3,730.00	4,826.08	-	8,556.08	-	8,556.08
Unrestricted			3,463.17	19,308.00	-	22,771.17	386,422.65	409,193.82
Newport-Mesa Unified	23,373	23,321	16,455.98	2,603.36	-	19,059.34	884,026.15	903,085.49
Restricted			8,533.21	849.48	-	9,382.69	-	9,382.69
Unrestricted			7,922.77	1,753.88	-	9,676.65	884,026.15	893,702.80
Orange Unified	28,128	27,759	19,587.56	(44,067.46)	-	(24,479.90)	1,052,256.85	1,027,776.95
Restricted			10,157.08	(8,125.78)	-	2,031.30	-	2,031.30
Unrestricted			9,430.48	(35,941.68)	-	(26,511.20)	1,052,256.85	1,025,745.65

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2011-12 Annual ADA	Adjusted 2012-13 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2013-14 1st Quarter Lottery Apportionment @ \$37.91 (\$37.906871852)	Amount Paid on December 30, 2013
	1	2	3	4	5	6	7	8
Placentia-Yorba Linda Unified	26,942	26,796	18,908.05	(11,841.50)	-	7,066.55	1,015,752.53	1,022,819.08
Restricted			9,804.72	(1,911.26)	-	7,893.46	-	7,893.46
Unrestricted			9,103.33	(9,930.24)	-	(826.91)	1,015,752.53	1,014,925.62
Saddleback Valley Unified	32,611	31,929	22,530.04	(84,918.96)	(5,326.72)	(67,715.64)	1,210,328.51	1,147,939.59
Restricted			11,682.89	(11,682.89)	(5,326.72)	(5,326.72)	-	-
Unrestricted			10,847.15	(73,236.07)	-	(62,388.92)	1,210,328.51	1,147,939.59
Santa Ana Unified	53,905	53,873	38,014.38	19,548.20	-	57,562.58	2,042,156.90	2,099,719.48
Restricted			19,712.26	4,584.17	-	24,296.43	-	24,296.43
Unrestricted			18,302.12	14,964.03	-	33,266.15	2,042,156.90	2,075,423.05
Tustin Unified	24,473	24,781	17,486.20	58,556.45	-	76,042.65	939,370.19	1,015,412.84
Restricted			9,067.42	11,710.18	-	20,777.60	-	20,777.60
Unrestricted			8,418.78	46,846.27	-	55,265.05	939,370.19	994,635.24
COUNTY:								
Orange County Superintendent	15,554	14,719	10,386.15	(103,614.26)	(17,944.52)	(111,172.63)	557,951.24	464,723.13
Restricted			5,385.71	(5,385.71)	(17,944.52)	(17,944.52)	-	-
Unrestricted			5,000.44	(98,228.55)	-	(93,228.11)	557,951.24	464,723.13

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2011-12 Annual ADA	Adjusted 2012-13 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2013-14 1st Quarter Lottery Apportionment @ \$37.91 (\$37.906871852)	Amount Paid on December 30, 2013
	1	2	3	4	5	6	7	8
CHARTER SCHOOLS:								
Capistrano Connections Academy	1,630	1,853	1,307.52	35,090.60	-	36,398.12	70,241.43	106,639.55
Restricted			678.01	6,825.10	-	7,503.11	-	7,503.11
Unrestricted			629.51	28,265.50	-	28,895.01	70,241.43	99,136.44
Edward B. Cole Academy	380	361	254.73	(2,358.09)	(396.09)	(2,499.45)	13,684.38	11,581.02
Restricted			132.09	-132.09	(396.09)	(396.09)	-	-
Unrestricted			122.64	-2,226.00	-	(2,103.36)	13,684.38	11,581.02
Community Roots	108	212	149.59	16,068.98	-	16,218.57	8,036.25	24,254.82
Restricted			77.57	3,115.99	-	3,193.56	-	3,193.56
Unrestricted			72.02	12,952.99	-	13,025.01	8,036.25	21,061.26
Gates Charter Language School	932	978	690.10	7,508.94	-	8,199.04	37,072.92	45,271.96
Restricted			357.85	1,469.09	-	1,826.94	-	1,826.94
Unrestricted			332.25	6,039.85	-	6,372.10	37,072.92	43,445.02
El Rancho Middle School	1,199	1,207	851.69	1,776.75	-	2,628.44	45,753.59	48,382.03
Restricted			441.64	362.05	-	803.69	-	803.69
Unrestricted			410.05	1,414.70	-	1,824.75	45,753.59	47,578.34
El Sol Santa Ana Science	715	772	544.73	9,104.83	-	9,649.56	29,264.10	38,913.66
Restricted			282.47	1,775.19	-	2,057.66	-	2,057.66
Unrestricted			262.26	7,329.64	-	7,591.90	29,264.10	36,856.00
Journey	272	319	225.09	7,363.29	-	7,588.38	12,092.29	19,680.67
Restricted			116.72	1,431.11	-	1,547.83	-	1,547.83
Unrestricted			108.37	5,932.18	-	6,040.55	12,092.29	18,132.84
Nova Academy	362	400	282.25	6,017.82	-	6,300.07	15,162.74	21,462.81
Restricted			146.36	1171.68	-	1,318.04	-	1,318.04
Unrestricted			135.89	4846.14	-	4,982.03	15,162.74	20,144.77
Opportunities for Learning	128	154	108.65	4,063.12	-	4,171.77	5,837.65	10,009.42
Restricted			56.34	789.37	-	845.71	-	845.71
Unrestricted			52.31	3,273.75	-	3,326.06	5,837.65	9,163.71
Orange County Educational Arts	553	569	401.49	2,715.71	-	3,117.20	21,569.01	24,686.21
Restricted			208.19	534.50	-	742.69	-	742.69
Unrestricted			193.30	2,181.21	-	2,374.51	21,569.01	23,943.52
Orange County High School of the Arts	1,744	1,828	1,289.88	13,731.09	-	15,020.97	69,293.76	84,314.73
Restricted			668.86	2,687.02	-	3,355.88	-	3,355.88
Unrestricted			621.02	11,044.07	-	11,665.09	69,293.76	80,958.85

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2011-12 Annual ADA	Adjusted 2012-13 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2013-14 1st Quarter Lottery Apportionment @ \$37.91 (\$37.906871852)	Amount Paid on December 30, 2013
	1	2	3	4	5	6	7	8
Oxford Preparatory Academy - South	585	798	563.09	33,075.72	-	33,638.81	30,249.68	63,888.49
Restricted			291.99	6,419.17	-	6,711.16	-	6,711.16
Unrestricted			271.10	26,656.55	-	26,927.65	30,249.68	57,177.33
Santiago Middle School	976	988	697.16	2,291.64	-	2,988.80	37,451.98	40,440.78
Restricted			361.51	458.56	-	820.07	-	820.07
Unrestricted			335.65	1,833.08	-	2,168.73	37,451.98	39,620.71

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2011-12 Annual ADA	Adjusted 2012-13 Annual ADA	Revenue Adjustment Amount - Adjusted on 1st Quarter	ADA Adjustment Amount- Adjusted on 1st Quarter	Accounts Receivable Balance - Due to State from District	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2013-14 1st Quarter Lottery Apportionment @ \$37.91 (\$37.906871852)	Amount Paid on December 30, 2013
	1	2	3	4	5	6	7	8
<u>Community Colleges:</u>								
North Orange County CCD	33,976	33,128	23,376.09	(105,492.53)	(9,703.61)	(91,820.05)	1,255,778.85	1,173,662.41
Restricted			12,121.61	(12,121.61)	(9,703.61)	(9,703.61)	-	-
Unrestricted			11,254.48	(93,370.92)	-	(82,116.44)	1,255,778.85	1,173,662.41
Coast CCD	35,253	31,421	22,171.58	(474,982.00)	(99,283.25)	(552,093.67)	1,191,071.82	738,261.40
Restricted			11,497.01	(11,497.01)	(99,283.25)	(99,283.25)	-	-
Unrestricted			10,674.57	(463,484.99)	-	(452,810.42)	1,191,071.82	738,261.40
Rancho Santiago CCD	28,124	28,617	20,192.99	86,173.87	-	106,366.86	1,084,780.95	1,191,147.81
Restricted			10,471.02	17,094.64	-	27,565.66	-	27,565.66
Unrestricted			9,721.97	69,079.23	-	78,801.20	1,084,780.95	1,163,582.15
South Orange County CCD	28,988	29,192	20,598.73	40,780.51	-	61,379.24	1,106,577.40	1,167,956.64
Restricted			10,681.42	8,298.49	-	18,979.91	-	18,979.91
Unrestricted			9,917.31	32,482.02	-	42,399.33	1,106,577.40	1,148,976.73

Note: Lottery is calculated pursuant to Government Code 8880.5

California Department of Education (<http://www.cde.ca.gov/fg/aa/lo/lottery13appt1stq.asp>)
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TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

December 31, 2013

Dear County Offices of Education Chief Business Officials:

2013-14 FIRST QUARTER LOTTERY APPORTIONMENT

The State Controller's Office (SCO) distributed the 2013-14 first quarter lottery apportionment on December 30, 2013. The total apportioned to county offices of education, school districts, and charter schools is \$252,445,996.34 or \$37.91 (\$37.906871852) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment. The first quarter payment also includes prior-year adjustments due to the recalculation of 2011-12 and 2012-13 lottery apportionments based on final lottery revenue totals and actual 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 http://www.sco.ca.gov/ard_payments_lottery.html. The Master Register lists the following information:

- **Average Daily Attendance:** The ADA is the actual annual ADA reported for the 2012-13 fiscal year times the statewide average excused absence factor of 1.04446. Pursuant to *Government Code* Section 8880.5(a)(2) the 2012-13 ADA includes ADA for classes for adults and regional occupational centers and programs that was reported for the 2007-08 fiscal year. This ADA is the basis for the 2013-14 first quarter apportionment. The Master Register lists charter school ADA separately from the chartering agency.
- **Apportioned Amount:** The amount apportioned for the first quarter of 2013-14 consists of unrestricted (non-Proposition 20) lottery funding only. The SCO will distribute 2013-14 Proposition 20 funding when the total statewide lottery revenue for education has exceeded a specified level (typically not until the third or fourth quarter apportionment).
- **Revenue Adjustment Amount:** This amount reflects additional 2012-13 lottery revenue that is available for distribution. Each year, the California State Lottery withholds a portion of its revenues until after the audit of its year-end financial statements. The additional revenue released for 2012-13 totaled \$5,720,265.64. Of this amount, \$0.34 per ADA (\$0.339727269) is unrestricted lottery funding and \$0.37 per ADA (\$0.365902408) is restricted Proposition 20 lottery funding.
- **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) 2012-13 ADA adjustment amount:

1. Multiply the LEA's 2011-12 annual ADA (as listed on the 2012-13 fourth quarter master register and adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the initial 2012-13 rates of \$123.818256176 for the unrestricted lottery apportionment and \$29.748158691 for the Proposition 20 apportionment. This total is the amount apportioned during the 2012-13 fiscal year.
2. Multiply the LEA's 2012-13 annual ADA (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the new 2012-13 rates of \$124.183213051 for the unrestricted lottery apportionment and \$29.854650521 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2012-13 fiscal year (prior to any lottery revenue adjustments).
3. The difference between the two calculations is the ADA adjustment amount for the 2012-13 fiscal year.

To compute a LEA's 2011-12 ADA adjustment amount:

1. Multiply the LEA's 2011-12 annual ADA as listed on the 2012-13 fourth quarter master register (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the initial 2011-12 rates of \$126.489881795 for the unrestricted lottery apportionment and \$32.120073376 for the Proposition 20 apportionment. This total is the amount apportioned for the 2011-12 fiscal year.
2. Multiply the LEA's revised (if no revision, use the same ADA as above) 2011-12 annual ADA (adjusted by 1.04446) by the new 2011-12 rates of \$126.476244894 for the unrestricted lottery apportionment and \$32.11634626 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2011-12 fiscal year.

3. The difference between the two calculations is the ADA adjustment amount for the 2011-12 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 actual amount paid by the SCO, including the first quarter apportionment and any prior year adjustments.
 - **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.
 - **Proposition 20:** Proposition 20 lottery funding is restricted for the purchase of instructional materials. California *Education Code* Section 60010 defines instructional materials.

The Department requests that county superintendents of schools inform LEAs immediately of this apportionment. If you have any questions regarding the lottery apportionment, please contact Stel Cordano, Fiscal Consultant, 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: Tuesday, January 07, 2014