



July 8, 2014

To: Directors and Managers of Business
From: Howard Marinier, Administrator, Business Services
Subject: **2013-14 Third Quarter and Estimated Fourth Quarter Lottery Apportionment**

**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

The 2013-14 third quarter lottery apportionments were distributed by the State Controller's Office on June 26, 2014. The apportionment was certified at \$29.33 (\$29.326045642) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment and \$14.12 (\$14.118794379) per ADA for the Proposition 20 restricted apportionment. The total combined (unrestricted and Proposition 20) apportionment paid to date for the 2013-14 fiscal year is approximately \$124.02 (\$124.015767612) per ADA.

The California Department of Education (CDE) is revising its projections of lottery revenues for 2013-14 to reflect the California State Lottery Commission's (SLC) updated lottery sales projections from \$5.1 billion to \$5.0 billion which the SLC expects would provide \$1.3 billion for education. Based on these revisions the CDE estimates that the lottery revenues will decrease from \$157 per ADA to \$156 per ADA (\$125 for unrestricted and \$31 for Proposition 20 revenues).

The total amount apportioned through the third quarter is \$109.90 per ADA in unrestricted lottery revenues and \$14.12 per ADA in Proposition 20 revenue. The CDE recommends that local educational agencies accrue fourth quarter revenue at \$15.25 per ADA for the unrestricted lottery apportionment and \$16.25 per ADA for the Proposition 20 apportionment.

The Lottery Commission is projecting sales of \$5.4 billion for the 2014-15 fiscal year. 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 \$162 per ADA (\$128 per ADA in unrestricted lottery revenues and \$34 per ADA in Prop. 20 revenue) for 2014-15.

Enclosed is a worksheet that summarizes the total 2013-14 third quarter lottery apportionment. Additionally, the Lottery Educational Apportionment System 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 2014-15 projected apportionment per ADA. The 2011-12 amount per ADA is final and the 2012-13 and 2013-14 amount per ADA may be revised when the 2014-15 First Quarter lottery apportionment is finalized.

**ORANGE COUNTY
BOARD OF EDUCATION**

JOHN W. BEDELL, PH.D.

DAVID L. BOYD

ROBERT M. HAMMOND

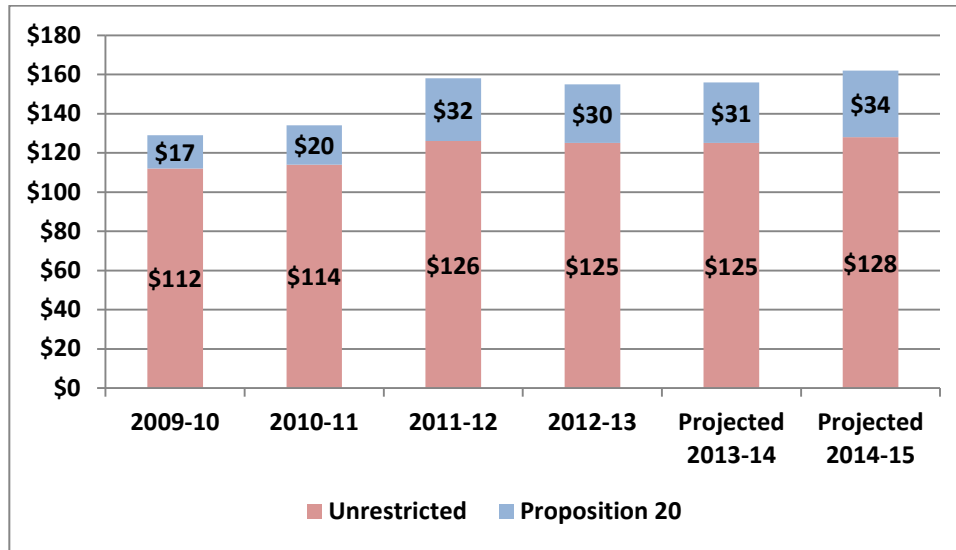
LINDA LINDHOLM

KEN L. WILLIAMS, D.O.

2013-14 Third Quarter Lottery Apportionment

July 8, 2014

Page 2 of 2



If you have any questions or concerns regarding this information, please contact me by phone at (714) 966-4176 or by e-mail at hmarinier@ocde.us.

Enclosures

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

2013-14 THIRD QUARTER AND ESTIMATED FOURTH 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 - Applied to 3rd Quarter	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	1st Quarter Lottery Apportionment @ \$37.91 (37.906871852)	Amount Paid on December 30, 2013	2nd Quarter Lottery Apportionment @ \$42.66 (42.664055739)	3rd Quarter Lottery Apportionment Unrestricted @ \$29.33 (29.326045642) Prop. 20 @ \$14.12 (14.118794379)	Total Amount Paid To Date	Estimated 4th Quarter Lottery Apportionment Unrestricted @ \$15.25 Prop. 20 @ 16.25
	1	2	3	4	5	6	7	8	9	10	11	12
<u>ELEMENTARY:</u>												
Anaheim City	19,542	19,302	13,620.05	(28,095.36)	-	(14,475.31)	731,678.44	717,203.13	823,501.60	838,572.29	2,379,277.02	608,013.00
Restricted			7,062.64	(5,156.88)	-	1,905.76	-	1,905.76	-	272,520.96	274,426.72	313,657.50
Unrestricted			6,557.41	(22,938.48)	-	(16,381.07)	731,678.44	715,297.37	823,501.60	566,051.33	2,104,850.30	294,355.50
Buena Park	5,387	5,388	3,801.93	2,600.20	-	6,402.13	204,242.22	210,644.35	229,873.93	234,080.79	674,599.07	169,722.00
Restricted			1,971.48	583.44	-	2,554.92	-	2,554.92	-	76,072.06	78,626.98	87,555.00
Unrestricted			1,830.45	2,016.76	-	3,847.21	204,242.22	208,089.43	229,873.93	158,008.73	595,972.09	82,167.00
Centralia	4,508	4,536	3,200.73	6,360.06	-	9,560.79	171,945.57	181,506.36	193,524.15	197,065.79	572,096.30	142,884.00
Restricted			1,659.73	1,299.19	-	2,958.92	-	2,958.92	-	64,042.85	67,001.77	73,710.00
Unrestricted			1,541.00	5,060.87	-	6,601.87	171,945.57	178,547.44	193,524.15	133,022.94	505,094.53	69,174.00
Cypress	4,002	3,944	2,782.99	(7,116.97)	-	(4,333.98)	149,504.70	145,170.72	168,267.03	171,346.44	484,784.19	124,236.00
Restricted			1,443.11	(1,320.31)	-	122.80	-	122.80	-	55,684.52	55,807.32	64,090.00
Unrestricted			1,339.88	(5,796.66)	-	(4,456.78)	149,504.70	145,047.92	168,267.03	115,661.92	428,976.87	60,146.00
Fountain Valley	6,445	6,433	4,539.31	1,078.11	-	5,617.42	243,854.90	249,472.32	274,457.87	279,480.65	803,410.84	202,639.50
Restricted			2,353.85	304.06	-	2,657.91	-	2,657.91	-	90,826.20	93,484.11	104,536.25
Unrestricted			2,185.46	774.05	-	2,959.51	243,854.90	246,814.41	274,457.87	188,654.45	709,926.73	98,103.25
Fullerton	13,934	14,065	9,924.67	26,506.19	-	36,430.86	533,160.15	569,591.01	600,069.94	611,051.67	1,780,712.62	443,047.50
Restricted			5,146.41	5,342.89	-	10,489.30	-	10,489.30	-	198,580.84	209,070.14	228,556.25
Unrestricted			4,778.26	21,163.30	-	25,941.56	533,160.15	559,101.71	600,069.94	412,470.83	1,571,642.48	214,491.25
Huntington Beach City	7,253	7,199	5,079.82	(5,024.58)	-	55.24	272,891.57	272,946.81	307,138.53	312,759.40	892,844.74	226,768.50
Restricted			2,634.13	(866.80)	-	1,767.33	-	1,767.33	-	101,641.20	103,408.53	116,983.75
Unrestricted			2,445.69	(4,157.78)	-	(1,712.09)	272,891.57	271,179.48	307,138.53	211,118.20	789,436.21	109,784.75
La Habra City	5,316	5,291	3,733.47	(1,437.04)	-	2,296.43	200,565.25	202,861.68	225,735.51	229,866.64	658,463.83	166,666.50
Restricted			1,935.98	(200.07)	-	1,735.91	-	1,735.91	-	74,702.54	76,438.45	85,978.75
Unrestricted			1,797.49	(1,236.97)	-	560.52	200,565.25	201,125.77	225,735.51	155,164.10	582,025.38	80,687.75
Magnolia	6,450	6,410	4,523.08	(3,232.70)	-	1,290.38	242,983.04	244,273.42	273,476.59	278,481.42	796,231.43	201,915.00
Restricted			2,345.43	(531.37)	-	1,814.06	-	1,814.06	-	90,501.47	92,315.53	104,162.50
Unrestricted			2,177.65	(2,701.33)	-	(523.68)	242,983.04	242,459.36	273,476.59	187,979.95	703,915.90	97,752.50
Ocean View	9,653	9,621	6,788.85	(545.96)	-	6,242.89	364,702.01	370,944.90	410,470.88	417,982.80	1,199,398.58	303,061.50
Restricted			3,520.34	36.63	-	3,556.97	-	3,556.97	-	135,836.92	139,393.89	156,341.25
Unrestricted			3,268.51	(582.59)	-	2,685.92	364,702.01	367,387.93	410,470.88	282,145.89	1,060,004.69	146,720.25
Savanna	2,434	2,438	1,720.32	1,721.37	-	3,441.69	92,416.95	95,858.64	104,014.96	105,918.51	305,792.11	76,797.00
Restricted			892.07	369.55	-	1,261.62	-	1,261.62	-	34,421.62	35,683.24	39,617.50
Unrestricted			828.25	1,351.82	-	2,180.07	92,416.95	94,597.02	104,014.96	71,496.89	270,108.87	37,179.50
Westminster	9,851	9,821	6,929.98	(147.93)	-	6,782.05	372,283.38	379,065.43	419,003.69	426,671.76	1,224,740.88	309,361.50
Restricted			3,593.52	116.70	-	3,710.22	-	3,710.22	-	138,660.67	142,370.89	159,591.25

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 THIRD QUARTER AND ESTIMATED FOURTH 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 - Applied to 3rd Quarter	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	1st Quarter Lottery Apportionment @ \$37.91 (37.906871852)	Amount Paid on December 30, 2013	2nd Quarter Lottery Apportionment @ \$42.66 (42.664055739)	3rd Quarter Lottery Apportionment Unrestricted @ \$29.33 (29.326045642) Prop. 20 @ \$14.12 (14.118794379)	Total Amount Paid To Date	Estimated 4th Quarter Lottery Apportionment Unrestricted @ \$15.25 Prop. 20 @ 16.25
	1	2	3	4	5	6	7	8	9	10	11	12
Unrestricted			3,336.46	(264.63)	-	3,071.83	372,283.38	375,355.21	419,003.69	288,011.09	1,082,369.99	149,770.25
HIGH SCHOOL:												
Anaheim Union High	36,476	36,007	25,407.59	(55,680.55)	-	(30,272.96)	1,364,912.73	1,334,639.77	1,536,204.65	1,564,318.34	4,435,162.76	1,134,220.50
Restricted			13,175.04	(10,253.37)	-	2,921.67	-	2,921.67	-	508,375.42	511,297.09	585,113.75
Unrestricted			12,232.55	(45,427.18)	-	(33,194.63)	1,364,912.73	1,331,718.10	1,536,204.65	1,055,942.92	3,923,865.67	549,106.75
Fullerton Joint Union High	17,071	16,891	11,918.78	(19,975.14)	-	(8,056.36)	640,284.97	632,228.61	720,638.56	733,826.78	2,086,693.95	532,066.50
Restricted			6,180.45	(3,619.54)	-	2,560.91	-	2,560.91	-	238,480.55	241,041.46	274,478.75
Unrestricted			5,738.33	(16,355.60)	-	(10,617.27)	640,284.97	629,667.70	720,638.56	495,346.23	1,845,652.49	257,587.75
Huntington Beach Union High	20,393	20,237	14,279.82	(14,769.77)	-	(489.95)	767,121.36	766,631.41	863,392.49	879,193.22	2,509,217.12	637,465.50
Restricted			7,404.76	(2,561.64)	-	4,843.12	-	4,843.12	-	285,722.04	290,565.16	328,851.25
Unrestricted			6,875.06	(12,208.13)	-	(5,333.07)	767,121.36	761,788.29	863,392.49	593,471.18	2,218,651.94	308,614.25
UNIFIED:												
Brea-Olinda Unified	6,229	6,206	4,379.13	(714.36)	-	3,664.77	235,250.04	238,914.81	264,773.12	269,618.66	773,306.59	195,489.00
Restricted			2,270.79	(46.53)	-	2,224.26	-	2,224.26	-	87,621.23	89,845.49	100,847.50
Unrestricted			2,108.34	(667.83)	-	1,440.51	235,250.04	236,690.55	264,773.12	181,997.43	683,461.10	94,641.50
Capistrano Unified	52,701	52,489	37,037.79	(8,725.33)	-	28,312.46	1,989,693.79	2,018,006.25	2,239,393.62	2,280,376.19	6,537,776.06	1,653,403.50
Restricted			19,205.85	(913.39)	-	18,292.46	-	18,292.46	-	741,081.39	759,373.85	852,946.25
Unrestricted			17,831.94	(7,811.94)	-	10,020.00	1,989,693.79	1,999,713.79	2,239,393.62	1,539,294.80	5,778,402.21	800,457.25
Garden Grove Unified	52,429	51,877	36,605.94	(61,221.68)	-	(24,615.74)	1,966,494.79	1,941,879.05	2,213,283.21	2,253,787.95	6,408,950.21	1,634,125.50
Restricted			18,981.91	(11,091.92)	-	7,889.99	-	7,889.99	-	732,440.69	740,330.68	843,001.25
Unrestricted			17,624.03	(50,129.76)	-	(32,505.73)	1,966,494.79	1,933,989.06	2,213,283.21	1,521,347.26	5,668,619.53	791,124.25
Irvine Unified	29,515	30,368	21,428.55	144,796.59	-	166,225.14	1,151,155.88	1,317,381.02	1,295,622.04	1,319,332.89	3,932,335.95	956,592.00
Restricted			11,111.72	28,499.11	-	39,610.83	-	39,610.83	-	428,759.54	468,370.37	493,480.00
Unrestricted			10,316.83	116,297.48	-	126,614.31	1,151,155.88	1,277,770.19	1,295,622.04	890,573.35	3,463,965.58	463,112.00
Laguna Beach Unified	3,094	3,085	2,176.85	18.59	-	2,195.44	116,942.69	119,138.13	131,618.61	134,027.33	384,784.07	97,177.50
Restricted			1,128.80	49.26	-	1,178.06	-	1,178.06	-	43,556.48	44,734.54	50,131.25
Unrestricted			1,048.05	(30.67)	-	1,017.38	116,942.69	117,960.07	131,618.61	90,470.85	340,049.53	47,046.25
Los Alamitos Unified	10,067	10,194	7,193.17	24,134.08	-	31,327.25	386,422.65	417,749.90	434,917.38	442,876.68	1,295,543.96	321,111.00
Restricted			3,730.00	4,826.08	-	8,556.08	-	8,556.08	-	143,926.98	152,483.06	165,652.50
Unrestricted			3,463.17	19,308.00	-	22,771.17	386,422.65	409,193.82	434,917.38	298,949.70	1,143,060.90	155,458.50
Newport-Mesa Unified	23,373	23,321	16,455.98	2,603.36	-	19,059.34	884,026.15	903,085.49	994,968.44	1,013,177.11	2,911,231.04	734,611.50
Restricted			8,533.21	849.48	-	9,382.69	-	9,382.69	-	329,264.40	338,647.09	378,966.25
Unrestricted			7,922.77	1,753.88	-	9,676.65	884,026.15	893,702.80	994,968.44	683,912.71	2,572,583.95	355,645.25
Orange Unified	28,128	27,759	19,587.56	(44,067.46)	-	(24,479.90)	1,052,256.85	1,027,776.95	1,184,311.52	1,205,985.31	3,418,073.78	874,408.50
Restricted			10,157.08	(8,125.78)	-	2,031.30	-	2,031.30	-	391,923.61	393,954.91	451,083.75
Unrestricted			9,430.48	(35,941.68)	-	(26,511.20)	1,052,256.85	1,025,745.65	1,184,311.52	814,061.70	3,024,118.87	423,324.75

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 THIRD QUARTER AND ESTIMATED FOURTH 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 - Applied to 3rd Quarter	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	1st Quarter Lottery Apportionment @ \$37.91 (37.906871852)	Amount Paid on December 30, 2013	2nd Quarter Lottery Apportionment @ \$42.66 (42.664055739)	3rd Quarter Lottery Apportionment Unrestricted @ \$29.33 (29.326045642) Prop. 20 @ \$14.12 (14.118794379)	Total Amount Paid To Date	Estimated 4th Quarter Lottery Apportionment Unrestricted @ \$15.25 Prop. 20 @ 16.25
	1	2	3	4	5	6	7	8	9	10	11	12
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	1,143,226.03	1,164,147.92	3,330,193.03	844,074.00
Restricted			9,804.72	(1,911.26)	-	7,893.46	-	7,893.46	-	378,327.21	386,220.67	435,435.00
Unrestricted			9,103.33	(9,930.24)	-	(826.91)	1,015,752.53	1,014,925.62	1,143,226.03	785,820.71	2,943,972.36	408,639.00
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	1,362,220.63	1,381,823.57	3,891,983.79	1,005,763.50
Restricted			11,682.89	(11,682.89)	(5,326.72)	(5,326.72)	-	-	-	445,472.26	445,472.26	518,846.25
Unrestricted			10,847.15	(73,236.07)	-	(62,388.92)	1,210,328.51	1,147,939.59	1,362,220.63	936,351.31	3,446,511.53	486,917.25
Santa Ana Unified	53,905	53,873	38,014.38	19,548.20	-	57,562.58	2,042,156.90	2,099,719.48	2,298,440.67	2,340,503.85	6,738,664.00	1,696,999.50
Restricted			19,712.26	4,584.17	-	24,296.43	-	24,296.43	-	760,621.80	784,918.23	875,436.25
Unrestricted			18,302.12	14,964.03	-	33,266.15	2,042,156.90	2,075,423.05	2,298,440.67	1,579,882.05	5,953,745.77	821,563.25
Tustin Unified	24,473	24,781	17,486.20	58,556.45	-	76,042.65	939,370.19	1,015,412.84	1,057,257.96	1,076,606.57	3,149,277.37	780,601.50
Restricted			9,067.42	11,710.18	-	20,777.60	-	20,777.60	-	349,877.84	370,655.44	402,691.25
Unrestricted			8,418.78	46,846.27	-	55,265.05	939,370.19	994,635.24	1,057,257.96	726,728.73	2,778,621.93	377,910.25
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	627,972.23	621,520.07	1,714,215.43	463,648.50
Restricted			5,385.71	(5,385.71)	(17,944.52)	(17,944.52)	-	-	-	189,870.01	189,870.01	239,183.75
Unrestricted			5,000.44	(98,228.55)	-	(93,228.11)	557,951.24	464,723.13	627,972.23	431,650.06	1,524,345.42	224,464.75
CHARTER SCHOOLS:												
Capistrano Connections Academy	1,630	1,853	1,307.52	35,090.60	-	36,398.12	70,241.43	106,639.55	79,056.49	80,503.28	266,199.32	58,369.50
Restricted			678.01	6,825.10	-	7,503.11	-	7,503.11	-	26,162.12	33,665.23	30,111.25
Unrestricted			629.51	28,265.50	-	28,895.01	70,241.43	99,136.44	79,056.49	54,341.16	232,534.09	28,258.25
Edward B. Cole Academy	380	361	254.73	(2,358.09)	(396.09)	(2,499.45)	13,684.38	11,581.02	15,401.72	15,287.49	42,270.23	11,371.50
Restricted			132.09	-132.09	(396.09)	(396.09)	-	-	-	4,700.79	4,700.79	5,866.25
Unrestricted			122.64	-2,226.00	-	(2,103.36)	13,684.38	11,581.02	15,401.72	10,586.70	37,569.44	5,505.25
Community Roots	108	212	149.59	16,068.98	-	16,218.57	8,036.25	24,254.82	9,044.77	9,210.30	42,509.89	6,678.00
Restricted			77.57	3,115.99	-	3,193.56	-	3,193.56	-	2,993.18	6,186.74	3,445.00
Unrestricted			72.02	12,952.99	-	13,025.01	8,036.25	21,061.26	9,044.77	6,217.12	36,323.15	3,233.00
Gates Charter Language School	932	978	690.10	7,508.94	-	8,199.04	37,072.92	45,271.96	41,725.44	42,489.05	129,486.45	30,807.00
Restricted			357.85	1,469.09	-	1,826.94	-	1,826.94	-	13,808.18	15,635.12	15,892.50
Unrestricted			332.25	6,039.85	-	6,372.10	37,072.92	43,445.02	41,725.44	28,680.87	113,851.33	14,914.50
El Rancho Middle School	1,199	1,207	851.69	1,776.75	-	2,628.44	45,753.59	48,382.03	51,495.51	52,437.91	152,315.45	38,020.50
Restricted			441.64	362.05	-	803.69	-	803.69	-	17,041.38	17,845.07	19,613.75
Unrestricted			410.05	1,414.70	-	1,824.75	45,753.59	47,578.34	51,495.51	35,396.53	134,470.38	18,406.75
El Sol Santa Ana Science	715	772	544.73	9,104.83	-	9,649.56	29,264.10	38,913.66	32,936.65	33,539.40	105,389.71	24,318.00
Restricted			282.47	1,775.19	-	2,057.66	-	2,057.66	-	10,899.70	12,957.36	12,545.00
Unrestricted			262.26	7,329.64	-	7,591.90	29,264.10	36,856.00	32,936.65	22,639.70	92,432.35	11,773.00

Note: Lottery is calculated pursuant to Government Code 8880.5

2013-14 THIRD QUARTER AND ESTIMATED FOURTH 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 - Applied to 3rd Quarter	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	1st Quarter Lottery Apportionment @ \$37.91 (37.906871852)	Amount Paid on December 30, 2013	2nd Quarter Lottery Apportionment @ \$42.66 (42.664055739)	3rd Quarter Lottery Apportionment Unrestricted @ \$29.33 (29.326045642) Prop. 20 @ \$14.12 (14.118794379)	Total Amount Paid To Date	Estimated 4th Quarter Lottery Apportionment Unrestricted @ \$15.25 Prop. 20 @ 16.25
	1	2	3	4	5	6	7	8	9	10	11	12
Journey	272	319	225.09	7,363.29	-	7,588.38	12,092.29	19,680.67	13,609.83	13,858.89	47,149.39	10,048.50
Restricted			116.72	1,431.11	-	1,547.83	-	1,547.83	-	4,503.89	6,051.72	5,183.75
Unrestricted			108.37	5,932.18	-	6,040.55	12,092.29	18,132.84	13,609.83	9,355.00	41,097.67	4,864.75
Nova Academy	362	400	282.25	6,017.82	-	6,300.07	15,162.74	21,462.81	17,065.62	17,377.92	55,906.35	12,600.00
Restricted			146.36	1,171.68	-	1,318.04	-	1,318.04	-	5,647.51	6,965.55	6,500.00
Unrestricted			135.89	4,846.14	-	4,982.03	15,162.74	20,144.77	17,065.62	11,730.41	48,940.80	6,100.00
Opportunities for Learning	128	154	108.65	4,063.12	-	4,171.77	5,837.65	10,009.42	6,570.26	6,690.50	23,270.18	4,851.00
Restricted			56.34	789.37	-	845.71	-	845.71	-	2,174.29	3,020.00	2,502.50
Unrestricted			52.31	3,273.75	-	3,326.06	5,837.65	9,163.71	6,570.26	4,516.21	20,250.18	2,348.50
Orange County Educational Arts	553	569	401.49	2,715.71	-	3,117.20	21,569.01	24,686.21	24,275.84	24,720.10	73,682.15	17,923.50
Restricted			208.19	534.50	-	742.69	-	742.69	-	8,033.59	8,776.28	9,246.25
Unrestricted			193.30	2,181.21	-	2,374.51	21,569.01	23,943.52	24,275.84	16,686.51	64,905.87	8,677.25
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	77,989.89	79,417.16	241,721.78	57,582.00
Restricted			668.86	2,687.02	-	3,355.88	-	3,355.88	-	25,809.15	29,165.03	29,705.00
Unrestricted			621.02	11,044.07	-	11,665.09	69,293.76	80,958.85	77,989.89	53,608.01	212,556.75	27,877.00
Oxford Preparatory Academy - South	585	798	563.09	33,075.72	-	33,638.81	30,249.68	63,888.49	34,045.91	34,668.97	132,603.37	25,137.00
Restricted			291.99	6,419.17	-	6,711.16	-	6,711.16	-	11,266.79	17,977.95	12,967.50
Unrestricted			271.10	26,656.55	-	26,927.65	30,249.68	57,177.33	34,045.91	23,402.18	114,625.42	12,169.50
Santiago Middle School	976	988	697.16	2,291.64	-	2,988.80	37,451.98	40,440.78	42,152.08	42,923.49	125,516.35	31,122.00
Restricted			361.51	458.56	-	820.07	-	820.07	-	13,949.36	14,769.43	16,055.00
Unrestricted			335.65	1,833.08	-	2,168.73	37,451.98	39,620.71	42,152.08	28,974.13	110,746.92	15,067.00
Community Colleges:												
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	1,413,374.83	1,429,537.05	4,016,574.29	1,043,532.00
Restricted			12,121.61	(12,121.61)	(9,703.61)	(9,703.61)	-	-	-	458,023.81	458,023.81	538,330.00
Unrestricted			11,254.48	(93,370.92)	-	(82,116.44)	1,255,778.85	1,173,662.41	1,413,374.83	971,513.24	3,558,550.48	505,202.00
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	1,340,547.29	1,265,797.06	3,344,605.75	989,761.50
Restricted			11,497.01	(11,497.01)	(99,283.25)	(99,283.25)	-	-	-	344,343.38	344,343.38	510,591.25
Unrestricted			10,674.57	(463,484.99)	-	(452,810.42)	1,191,071.82	738,261.40	1,340,547.29	921,453.68	3,000,262.37	479,170.25
Rancho Santiago CCD	28,124	28,617	20,192.99	86,173.87	-	106,366.86	1,084,780.95	1,191,147.81	1,220,917.28	1,243,260.97	3,655,326.06	901,435.50
Restricted			10,471.02	17,094.64	-	27,565.66	-	27,565.66	-	404,037.53	431,603.19	465,026.25
Unrestricted			9,721.97	69,079.23	-	78,801.20	1,084,780.95	1,163,582.15	1,220,917.28	839,223.44	3,223,722.87	436,409.25
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	1,245,449.11	1,268,241.76	3,681,647.51	919,548.00
Restricted			10,681.42	8,298.49	-	18,979.91	-	18,979.91	-	412,155.84	431,135.75	474,370.00
Unrestricted			9,917.31	32,482.02	-	42,399.33	1,106,577.40	1,148,976.73	1,245,449.11	856,085.92	3,250,511.76	445,178.00

Note: Lottery is calculated pursuant to Government Code 8880.5



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

June 26, 2014

Dear County Offices of Education Chief Business Officials:

2013–14 THIRD QUARTER LOTTERY APPORTIONMENT

The State Controller's Office (SCO) distributed the 2013–14 third quarter lottery apportionment on June 26, 2014. The total apportioned to county offices of education, school districts, and charter schools is \$356,854,270.16 or \$29.33 (\$29.326045642) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment and \$110,231,474.21 or \$14.12 (\$14.118794379) for the Proposition 20 apportionment.

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 California Department of Education requests that county offices of education chief business officials inform local educational agencies immediately of this apportionment. If you have any questions regarding the lottery apportionment, 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: Wednesday, July 02, 2014



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

July 3, 2014

Dear County Superintendent of Schools:

**2013–14 Fourth Quarter Accrual
2014–15 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.

2013–14 Fourth Quarter Accrual

The California Department of Education (CDE) is revising its projection of lottery revenues for 2013–14 to reflect the California State Lottery Commission's (SLC) updated lottery sales projection from \$5.1 billion to \$5.0 billion which the SLC expects would provide \$1.3 billion for education. Based on these revisions, the CDE estimates that the lottery revenues will decrease from \$157 per unit of average daily attendance (ADA) to \$156 per ADA (from \$126 to \$125 for unrestricted revenues and \$31 for Proposition 20 revenues). As of June 26, 2014, the total amount apportioned through the third quarter is \$109.90 per ADA in unrestricted revenues and \$14.12 per ADA in Proposition 20 revenues. As such, the CDE recommends that local educational agencies (LEAs) accrue fourth quarter revenues at \$15.25 per ADA for the unrestricted lottery apportionment and \$16.25 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.

2014–15 Lottery Revenue Projections

The SLC is projecting total sales of \$5.4 billion for 2014–15 and estimates that this level of sales would result in \$1.3 billion for education. Based on these projections, the CDE estimates that the lottery will provide \$162 per ADA (\$128 per ADA in unrestricted lottery revenues and \$34 per ADA in Proposition 20 revenues) for 2014–15. 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 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