



January 13, 2015

To: Directors and Managers of Business
From: Howard Marinier, Administrator, Business Services
Subject: **2014-15 First 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

First quarter lottery apportionments were distributed by the State Controller's Office (SCO) on December 30, 2014. The apportionment was certified at \$34.89 (\$34.893651396) 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 2012–13 and 2013–14 lottery apportionments based on final lottery revenue totals and actual ADA reports.

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.

Attached is a worksheet that summarizes the total 2014-15 first quarter lottery apportionment. The following information is included in the worksheet:

- **Previously Reported 2012-13 Annual ADA (Column A):** This represents the 2012-13 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 2013-14 Annual ADA (Column B):** The actual Annual 2013-14 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 2013-14 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 2014-15 lottery first quarter apportionment.
- **2014-15 1st Quarter Lottery Apportionment Amount (Column D):** The Adjusted 2013-14 Annual ADA (Column B) multiplied by \$34.89 (\$34.893651396).
- **Revenue Adjustment Amount (Column E):** This amount reflects additional 2013–14 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 2013–14 totaled \$6,619,788.07. Of this amount, \$0.39 per ADA (\$0.390220602) is unrestricted lottery funding and \$0.42 per ADA (\$0.420870940) is restricted Proposition 20 lottery funding.
- **ADA Adjustment Amount (Column F):** 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

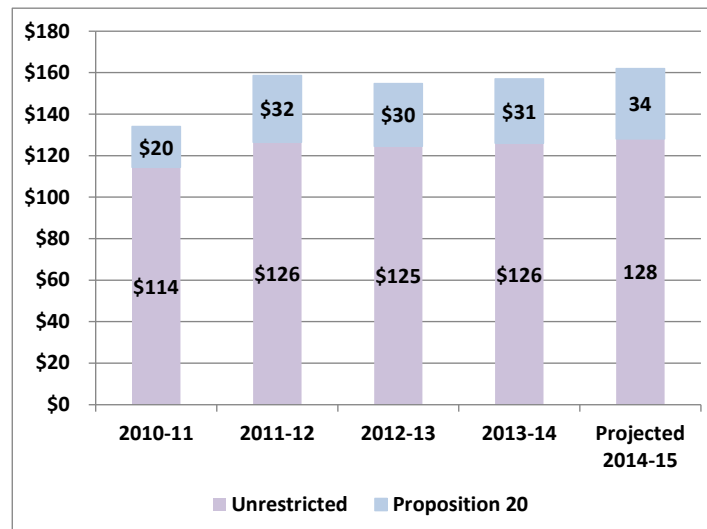
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the factor of 1.04446) and funding rates per ADA, which change along with statewide ADA totals.

- **Accounts Receivable Balance to State (Column G):** This amount represents the balance of any accounts receivable due to the State from a local educational agency.
- **Total Prior Year Adjustments (Column H):** The sum of Columns E, F, and G.
- **Paid Amount on December 31, 2014 (Column I):** This amount is the total of Columns D and H minus G.

In addition to the worksheet, attached is a copy of the official letter from the California Department of Education that details how the adjustments were calculated. 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 2012-13 amount per ADA is final and the 2013-14 amount per ADA may be revised when the 2015-16 First Quarter lottery apportionment is finalized.



If you have any questions or concerns regarding this information, please contact me at (714) 966-4176.

HM:jg

Enclosures

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

2014-15 First Quarter Lottery Apportionment

	A	B	C	D	E	F	G	H	I
	2012-13 Reported Annual ADA	Adjusted 2013 14 Annual ADA	Unrestricted/ Restricted	2014-15 Q1 Apportioned Amount @ \$34.89	Q1 Revenue Adjustment Amount	Q1 ADA Adjustment Amount	Accounts Receivable Due	Total Prior Year Adjustment (E + F + G)	Amount Paid on Dec 31, 2014 (D + H - G)
ELEMENTARY									
Anaheim City	19,302	19,519	Unrestricted	681,089.18	7,616.71	6,356.06	0.00	13,972.77	695,061.95
			Restricted	0.00	8,214.97	2,499.79	0.00	10,714.76	10,714.76
Anaheim City Total				681,089.18	15,831.68	8,855.85	0.00	24,687.53	705,776.71
Buena Park	5,388	5,275	Unrestricted	184,064.01	2,058.41	(20,291.34)	0.00	(18,232.93)	165,831.08
			Restricted	0.00	2,220.09	(2,220.09)	(2,914.72)	(2,914.72)	0.00
Buena Park Total				184,064.01	4,278.50	(22,511.43)	(2,914.72)	(21,147.65)	165,831.08
Centralia	4,536	4,576	Unrestricted	159,673.34	1,785.64	95.91	0.00	1,881.55	161,554.89
			Restricted	0.00	1,925.90	217.97	0.00	2,143.87	2,143.87
Centralia Total				159,673.34	3,711.54	313.88	0.00	4,025.42	163,698.76
Cypress	3,944	3,997	Unrestricted	139,469.92	1,559.71	2,399.67	0.00	3,959.38	143,429.30
			Restricted	0.00	1,682.22	801.80	0.00	2,484.02	2,484.02
Cypress Total				139,469.92	3,241.93	3,201.47	0.00	6,443.40	145,913.32
Fountain Valley	6,433	6,457	Unrestricted	225,308.30	2,519.65	(4,024.59)	0.00	(1,504.94)	223,803.36
			Restricted	0.00	2,717.56	(790.65)	0.00	1,926.91	1,926.91
Fountain Valley Total				225,308.30	5,237.21	(4,815.24)	0.00	421.97	225,730.27
Fullerton	14,065	14,092	Unrestricted	491,721.33	5,498.98	(12,037.57)	0.00	(6,538.59)	485,182.74
			Restricted	0.00	5,930.91	(2,584.61)	0.00	3,346.30	3,346.30
Fullerton Total				491,721.33	11,429.89	(14,622.18)	0.00	(3,192.29)	488,529.04
Huntington Beach City	7,199	7,145	Unrestricted	249,315.13	2,788.12	(14,782.85)	0.00	(11,994.73)	237,320.40
			Restricted	0.00	3,007.12	(3,007.12)	(594.72)	(594.72)	0.00
Huntington Beach City Total				249,315.13	5,795.24	(17,789.97)	(594.72)	(12,589.45)	237,320.40
La Habra City	5,291	5,204	Unrestricted	181,586.56	2,030.70	(16,879.37)	0.00	(14,848.67)	166,737.89
			Restricted	0.00	2,190.21	(2,190.21)	(2,046.85)	(2,046.85)	0.00
La Habra City Total				181,586.56	4,220.91	(19,069.58)	(2,046.85)	(16,895.52)	166,737.89
Magnolia	6,410	6,508	Unrestricted	227,087.88	2,539.55	5,407.96	0.00	7,947.51	235,035.39
			Restricted	0.00	2,739.02	1,701.70	0.00	4,440.72	4,440.72
Magnolia Total				227,087.88	5,278.57	7,109.66	0.00	12,388.23	239,476.11
Ocean View	9,621	9,396	Unrestricted	327,860.74	3,666.51	(39,185.15)	0.00	(35,518.64)	292,342.10
			Restricted	0.00	3,954.50	(3,954.50)	(5,994.76)	(5,994.76)	0.00
Ocean View Total				327,860.74	7,621.01	(43,139.65)	(5,994.76)	(41,513.40)	292,342.10
Savanna	2,438	2,454	Unrestricted	85,629.02	957.60	(647.52)	0.00	310.08	85,939.10
			Restricted	0.00	1,032.81	(67.63)	0.00	965.18	965.18
Savanna Total				85,629.02	1,990.41	(715.15)	0.00	1,275.26	86,904.28
Westminster	9,821	9,945	Unrestricted	347,017.36	3,880.74	4,961.48	0.00	8,842.22	355,859.58
			Restricted	0.00	4,185.56	1,728.53	0.00	5,914.09	5,914.09
Westminster Total				347,017.36	8,066.30	6,690.01	0.00	14,756.31	361,773.67
ELEMENTARY Total				3,299,822.77	76,703.19	(96,492.33)	(11,551.05)	(31,340.19)	3,280,033.63

2014-15 First Quarter Lottery Apportionment

	A	B	C	D	E	F	G	H	I
	2012-13 Reported Annual ADA	Adjusted 2013- 14 Annual ADA	Unrestricted/ Restricted	2014-15 Q1 Apportioned Amount @ \$34.89	Q1 Revenue Adjustment Amount	Q1 ADA Adjustment Amount	Accounts Receivable Due	Total Prior Year Adjustment (E + F + G)	Amount Paid on Dec 31, 2014 (D + H - G)
HIGH SCHOOL									
Anaheim Union High	36,007	35,756	Unrestricted Restricted	1,247,657.39 0.00	13,952.72 15,048.66	(71,512.06) (15,048.66)	0.00 (2,325.05)	(57,559.34) (2,325.05)	1,190,098.05 0.00
Anaheim Union High Total				1,247,657.39	29,001.38	(86,560.72)	(2,325.05)	(59,884.39)	1,190,098.05
Fullerton Joint Union	16,891	16,824	Unrestricted Restricted	587,050.79 0.00	6,565.07 7,080.73	(27,095.60) (6,444.89)	0.00 0.00	(20,530.53) 635.84	566,520.26 635.84
Fullerton Joint Union Total				587,050.79	13,645.80	(33,540.49)	0.00	(19,894.69)	567,156.10
Huntington Beach Union	20,237	20,338	Unrestricted Restricted	709,667.08 0.00	7,936.30 8,559.67	(9,418.81) (1,630.28)	0.00 0.00	(1,482.51) 6,929.39	708,184.57 6,929.39
Huntington Beach Union Total				709,667.08	16,495.97	(11,049.09)	0.00	5,446.88	715,113.96
HIGH SCHOOL Total				2,544,375.26	59,143.15	(131,150.30)	(2,325.05)	(74,332.20)	2,472,368.11
UNIFIED									
Brea-Olinda Unified	6,206	6,278	Unrestricted Restricted	219,062.34 0.00	2,449.80 2,642.22	2,327.08 878.67	0.00 0.00	4,776.88 3,520.89	223,839.22 3,520.89
Brea-Olinda Unified Total				219,062.34	5,092.02	3,205.75	0.00	8,297.77	227,360.11
Capistrano Unified	52,489	52,181	Unrestricted Restricted	1,820,785.62 0.00	20,362.10 21,961.46	(96,886.54) (21,961.46)	0.00 (1,419.56)	(76,524.44) (1,419.56)	1,744,261.18 0.00
Capistrano Unified Total				1,820,785.62	42,323.56	(118,848.00)	(1,419.56)	(77,944.00)	1,744,261.18
Garden Grove Unified	51,877	51,363	Unrestricted Restricted	1,792,242.61 0.00	20,042.90 21,617.19	(122,401.16) (21,617.19)	0.00 (8,534.11)	(102,358.26) (8,534.11)	1,689,884.35 0.00
Garden Grove Unified Total				1,792,242.61	41,660.09	(144,018.35)	(8,534.11)	(110,892.37)	1,689,884.35
Irvine Unified	30,368	31,518	Unrestricted Restricted	1,099,778.10 0.00	12,298.97 13,265.01	112,792.32 31,104.05	0.00 0.00	125,091.29 44,369.06	1,224,869.39 44,369.06
Irvine Unified Total				1,099,778.10	25,563.98	143,896.37	0.00	169,460.35	1,269,238.45
Laguna Beach Unified	3,085	3,081	Unrestricted Restricted	107,507.33 0.00	1,202.26 1,296.70	(3,901.64) (900.31)	0.00 0.00	(2,699.38) 396.39	104,807.95 396.39
Laguna Beach Unified Total				107,507.33	2,498.96	(4,801.95)	0.00	(2,302.99)	105,204.34
Los Alamitos Unified	10,194	10,253	Unrestricted Restricted	357,764.60 0.00	4,000.93 4,315.18	(3,711.89) (548.26)	0.00 0.00	289.04 3,766.92	358,053.64 3,766.92
Los Alamitos Unified Total				357,764.60	8,316.11	(4,260.15)	0.00	4,055.96	361,820.56
Newport-Mesa Unified	23,321	23,419	Unrestricted Restricted	817,174.42 0.00	9,138.57 9,856.37	(13,192.26) (2,496.76)	0.00 0.00	(4,053.69) 7,359.61	813,120.73 7,359.61
Newport-Mesa Unified Total				817,174.42	18,994.94	(15,689.02)	0.00	3,305.92	820,480.34
Orange Unified	27,759	27,645	Unrestricted Restricted	964,634.99 0.00	10,787.64 11,634.97	(45,024.06) (10,722.40)	0.00 0.00	(34,236.42) 912.57	930,398.57 912.57
Orange Unified Total				964,634.99	22,422.61	(55,746.46)	0.00	(33,323.85)	931,311.14

2014-15 First Quarter Lottery Apportionment

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Placentia-Yorba Linda Unified	26,796	27,096	Unrestricted	945,478.37	10,573.41	8,789.41	0.00	19,362.82	964,841.19
			Restricted	0.00	11,403.91	3,458.53	0.00	14,862.44	14,862.44
Placentia-Yorba Linda Unified Total				945,478.37	21,977.32	12,247.94	0.00	34,225.26	979,703.63
Saddleback Valley Unified	31,929	31,300	Unrestricted	1,092,171.28	12,213.90	(115,079.96)	0.00	(102,866.06)	989,305.22
			Restricted	0.00	13,173.26	(13,173.26)	(15,889.94)	(15,889.94)	0.00
Saddleback Valley Unified Total				1,092,171.28	25,387.16	(128,253.22)	(15,889.94)	(118,756.00)	989,305.22
Santa Ana Unified	53,873	53,892	Unrestricted	1,880,488.66	21,029.76	(56,838.91)	0.00	(35,809.15)	1,844,679.51
			Restricted	0.00	22,681.57	(12,736.46)	0.00	9,945.11	9,945.11
Santa Ana Unified Total				1,880,488.66	43,711.33	(69,575.37)	0.00	(25,864.04)	1,854,624.62
Tustin Unified	24,781	24,864	Unrestricted	867,595.74	9,702.44	(16,704.97)	0.00	(7,002.53)	860,593.21
			Restricted	0.00	10,464.53	(3,363.26)	0.00	7,101.27	7,101.27
Tustin Unified Total				867,595.74	20,166.97	(20,068.23)	0.00	98.74	867,694.48
UNIFIED Total				11,964,684.06	278,115.05	(401,910.69)	(25,843.61)	(149,639.25)	11,840,888.42
COUNTY									
Orange County Superintendent	14,719	13,357	Unrestricted	466,074.50	5,212.17	(189,331.90)	0.00	(184,119.73)	281,954.77
			Restricted	0.00	5,621.57	(5,621.57)	(43,799.53)	(43,799.53)	0.00
Orange County Superintendent Total				466,074.50	10,833.74	(194,953.47)	(43,799.53)	(227,919.26)	281,954.77
COUNTY Total				466,074.50	10,833.74	(194,953.47)	(43,799.53)	(227,919.26)	281,954.77
CHARTER SCHOOLS									
Capistrano Connections Academy	1,853	2,112	Unrestricted	73,695.39	824.14	30,887.27	0.00	31,711.41	105,406.80
			Restricted	0.00	888.87	8,243.15	0.00	9,132.02	9,132.02
Capistrano Connections Academy Total				73,695.39	1,713.01	39,130.42	0.00	40,843.43	114,538.82
Community Roots	212	402	Unrestricted	14,027.24	156.86	23,920.56	0.00	24,077.42	38,104.66
			Restricted	0.00	169.19	6,331.94	0.00	6,501.13	6,501.13
Community Roots Total				14,027.24	326.05	30,252.50	0.00	30,578.55	44,605.79
Edward B. Cole Academy	361	380	Unrestricted	13,259.58	148.28	2,018.31	0.00	2,166.59	15,426.17
			Restricted	0.00	159.93	548.82	0.00	708.75	708.75
Edward B. Cole Academy Total				13,259.58	308.21	2,567.13	0.00	2,875.34	16,134.92
EI Rancho Middle School	1,207	1,211	Unrestricted	42,256.21	472.55	(819.08)	0.00	(346.53)	41,909.68
			Restricted	0.00	509.67	(165.25)	0.00	344.42	344.42
EI Rancho Middle School Total				42,256.21	982.22	(984.33)	0.00	(2.11)	42,254.10
EI Sol Santa Ana Science	772	814	Unrestricted	28,403.43	317.63	4,490.12	0.00	4,807.75	33,211.18
			Restricted	0.00	342.58	1,219.66	0.00	1,562.24	1,562.24
EI Sol Santa Ana Science Total				28,403.43	660.21	5,709.78	0.00	6,369.99	34,773.42
Journey School	319	351	Unrestricted	12,247.67	136.96	3,717.12	0.00	3,854.08	16,101.75
			Restricted	0.00	147.72	996.11	0.00	1,143.83	1,143.83
Journey School Total				12,247.67	284.68	4,713.23	0.00	4,997.91	17,245.58
Nova Academy	400	427	Unrestricted	14,899.58	166.62	2,992.42	0.00	3,159.04	18,058.62
			Restricted	0.00	179.71	807.97	0.00	987.68	987.68
Nova Academy Total				14,899.58	346.33	3,800.39	0.00	4,146.72	19,046.30
Opportunities for Learning	154	134	Unrestricted	4,675.75	52.28	(2,711.88)	0.00	(2,659.60)	2,016.15
			Restricted	0.00	56.39	(56.39)	(653.90)	(653.90)	0.00
Opportunities for Learning Total				4,675.75	108.67	(2,768.27)	(653.90)	(3,313.50)	2,016.15

Note: Lottery is calculated pursuant to Government Code 8880.5

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Orange County Educational Arts	569	571	Unrestricted	19,924.27	222.81	(371.58)	0.00	(148.77)	19,775.50
			Restricted	0.00	240.31	(74.06)	0.00	166.25	166.25
Orange County Educational Arts Total				19,924.27	463.12	(445.64)	0.00	17.48	19,941.75
Orange County High School of the Arts	1,828	1,910	Unrestricted	66,646.87	745.32	8,413.65	0.00	9,158.97	75,805.84
			Restricted	0.00	803.86	2,301.61	0.00	3,105.47	3,105.47
Orange County High School of the Arts Total				66,646.87	1,549.18	10,715.26	0.00	12,264.44	78,911.31
Oxford Preparatory Academy - South	798	858	Unrestricted	29,938.75	334.80	6,749.76	0.00	7,084.56	37,023.31
			Restricted	0.00	361.10	1,818.06	0.00	2,179.16	2,179.16
Oxford Preparatory Academy - South Total				29,938.75	695.90	8,567.82	0.00	9,263.72	39,202.47
Ralph A. Gates Charter Language School	978	1,035	Unrestricted	36,114.92	403.87	6,170.44	0.00	6,574.31	42,689.23
			Restricted	0.00	435.60	1,672.56	0.00	2,108.16	2,108.16
Ralph A. Gates Charter Language School Total				36,114.92	839.47	7,843.00	0.00	8,682.47	44,797.39
Santiago Middle School	988	1,006	Unrestricted	35,103.01	392.56	1,201.56	0.00	1,594.12	36,697.13
			Restricted	0.00	423.39	359.57	0.00	782.96	782.96
Santiago Middle School Total				35,103.01	815.95	1,561.13	0.00	2,377.08	37,480.09
The Academy	0	127	Unrestricted	4,431.49	49.55	16,143.28	0.00	16,192.83	20,624.32
			Restricted	0.00	53.45	4,267.16	0.00	4,320.61	4,320.61
The Academy Total				4,431.49	103.00	20,410.44	0.00	20,513.44	24,944.93
CHARTER SCHOOLS Total				395,624.16	9,196.00	131,072.86	(653.90)	139,614.96	535,893.02
Community Colleges									
Coast CCD	31,421	34,252	Unrestricted	1,195,177.34	13,365.83	325,331.21	0.00	338,697.04	1,533,874.38
			Restricted	0.00	14,415.67	87,329.24	0.00	101,744.91	101,744.91
Coast CCD Total				1,195,177.34	27,781.50	412,660.45	0.00	440,441.95	1,635,619.29
North Orange County CCD	33,128	36,427	Unrestricted	1,271,071.03	14,214.56	382,823.68	0.00	397,038.24	1,668,109.27
			Restricted	0.00	15,331.06	102,601.40	0.00	117,932.46	117,932.46
North Orange County CCD Total				1,271,071.03	29,545.62	485,425.08	0.00	514,970.70	1,786,041.73
Rancho Santiago CCD	28,617	29,065	Unrestricted	1,014,183.97	11,341.76	25,476.47	0.00	36,818.23	1,051,002.20
			Restricted	0.00	12,232.61	7,949.48	0.00	20,182.09	20,182.09
Rancho Santiago CCD Total				1,014,183.97	23,574.37	33,425.95	0.00	57,000.32	1,071,184.29
South Orange County CCD	29,192	26,477	Unrestricted	923,879.20	10,331.87	(377,252.26)	0.00	(366,920.39)	556,958.81
			Restricted	0.00	11,143.39	(11,143.39)	(87,336.13)	(87,336.13)	0.00
South Orange County CCD Total				923,879.20	21,475.26	(388,395.65)	(87,336.13)	(454,256.52)	556,958.81
Community Colleges Total				4,404,311.54	102,376.75	543,115.83	(87,336.13)	558,156.45	5,049,804.12
Grand Total				23,074,892.29	536,367.88	(150,318.10)	(171,509.27)	214,540.51	23,460,942.07



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

December 31, 2014

Dear County Office of Education Chief Business Officials:

2014–15 FIRST QUARTER LOTTERY APPORTIONMENT

The State Controller's Office (SCO) distributed the 2014–15 first quarter lottery apportionment on December 30, 2014. The total apportioned to county offices of education, school districts, and charter schools is \$233,373,859.48 or \$34.89 (\$34.893651396) 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 2012–13 and 2013–14 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 2013–14 fiscal year times the statewide average excused absence factor of 1.04446. Pursuant to *Government Code* Section 8880.5(a)(2) the 2013–14 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 2014–15 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 2014–15 consists of unrestricted (non-Proposition 20) lottery funding only. The SCO will distribute 2014–15 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 2013–14 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 2013–14 totaled \$6,619,788.07. Of this amount, \$0.39 per ADA (\$0.390220602) is unrestricted lottery funding and \$0.42 per ADA (\$0.420870940) 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) 2013–14 ADA adjustment amount:

Multiply the LEA's 2012–13 annual ADA (as listed on the 2013–14 fourth quarter master register and adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the *old* 2013–14 rates of \$128.213440029 for the unrestricted lottery apportionment and \$33.848259184 for the Proposition 20 apportionment. This total is the amount apportioned during the 2013–14 fiscal year.

Multiply the LEA's 2013–14 annual ADA (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the *new* 2013–14 rates of \$127.124983741 for the unrestricted lottery apportionment and \$33.602979948 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2013–14 fiscal year (prior to any lottery revenue adjustments).

The difference between the two calculations is the ADA adjustment amount for the 2013–14 fiscal year.

To compute a LEA's 2012–13 ADA adjustment amount:

Multiply the LEA's 2012–13 annual ADA as listed on the 2013–14 fourth quarter master register (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the *old* 2012–13 rates of \$124.52294032 for the unrestricted lottery apportionment and \$30.220552929 for the Proposition 20 apportionment. This total is the amount apportioned for the 2012–13 fiscal year.

Multiply the LEA's revised (if no revision, use the same ADA as above) 2012–13 annual ADA (adjusted by 1.04446) by the *new* 2012–13 rates of \$124.511508074 for the unrestricted lottery apportionment and \$30.217564682 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2012–13 fiscal year.

The difference between the two calculations is the ADA adjustment amount for the 2012–13 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, 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, December 31, 2014