



July 15, 2015

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To: Directors and Managers of Business
From: Howard Marinier, Administrator
Business Services
Subject: **2014-15 Third Quarter and Estimated Fourth Quarter Lottery Apportionment**

The 2014-15 third quarter lottery apportionments were distributed by the State Controller's Office on June 26, 2015. The apportionment was certified at \$32.84 (\$32.840156283) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment and \$13.96 (\$13.958774773) per ADA for Proposition 20 restricted apportionment. The total combined (unrestricted and Proposition 20) apportionment paid to date for 2014-15 is \$122.85 (\$122.8492548860) per ADA.

Based on the California State Lottery Commission's projections, the California Department of Education (CDE) estimates that 2014-15 lottery revenues are \$161.85 per ADA (\$127.98 for unrestricted revenues and \$33.87 for Proposition 20 revenues). As of June 26, 2015, the total amount apportioned through the third quarter is \$108.89 per ADA in unrestricted revenues and \$13.96 per ADA in Proposition 20 revenues. As such, the CDE recommends that local educational agencies (LEAs) accrue fourth quarter revenues at \$19.09 per ADA for unrestricted lottery apportionment and \$19.91 per ADA for the Proposition 20 apportionment.

Pursuant to *Government Code* Section 8880.5(a)(2) for fiscal years 2008–09 through 2014–15, the ADA used for purposes of calculating lottery included the ADA for Adult Education and Regional Occupational Centers and Programs (ROC/Ps) reported in 2007–08. Beginning in 2015–16, the Adult Education and ROC/Ps ADA will no longer be included for the purpose of calculating lottery funding which will impact every LEA's funding. As such, the CDE advises LEAs to be aware of the change and ensure that ADA from the Adult Education and ROC/P are not included when estimating the 2015–16 lottery projections.

The California State Lottery Commission is projecting total sales of \$6 billion for 2015–16 and estimates that this level of sales would result in \$1.4 billion for education.

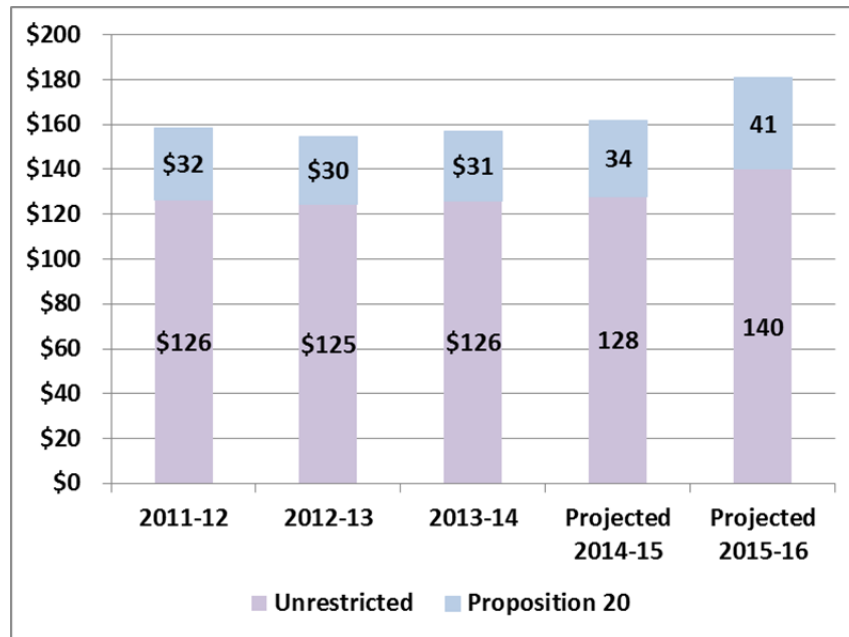
2014-15 Third Quarter Lottery Apportionment

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Based on these projections, for 2015–16, the CDE estimates that the lottery will provide \$181 per ADA (\$140 per ADA in unrestricted lottery revenues and \$41 per ADA in Proposition 20 revenues). The estimate per ADA rate increase is largely due to the exclusion of Adult Education and ROC/P ADA for purposes of calculating lottery funding.

The following chart shows the lottery apportionments per ADA that have been received along with the 2015-16 projected apportionment per ADA. The 2012-13 amount per ADA is final and the 2013-14 and 2014-15 amount per ADA may be revised when the 2015-16 first quarter lottery apportionment is finalized.



Enclosed is a worksheet that summarizes the total 2014-15 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

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

2014-15 THIRD QUARTER AND ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2012-13 Reported Annual ADA	Adjusted 2013-14 Annual ADA	Unrestricted/ Restricted	Revenue Adjustment - Adjusted on Q1	ADA Adjustment Amount on Q1	A/R Bal. - Due to State fm District	Total Prior Year Adjustment (D+E+F)	Q1 Apportioned Amount @ \$34.89	Amount Paid as of Dec 31, 2014 (Q1)	Q2 Apportioned Amount @ \$41.16	Q3 Apportionment Unres. @ \$32.84 Res. @ \$13.96	ADA Adjustment Amount on Q3	Q3 Paid Amount (K+L)	Total Paid as of June 26, 2015 (H+J+M)	Estimated Q4 Apportionment Unres. @ \$19.09 Res. @ \$19.91
ELEMENTARY														
Anaheim City														
19,302	19,519	Unrestricted	7,616.71	6,356.06	0.00	13,972.77	\$681,089.18	\$695,061.95	\$803,337.08	\$641,007.01		\$641,007.01	\$2,139,406.04	\$372,617.71
		Restricted	8,214.97	2,499.79	0.00	10,714.76	\$0.00	\$10,714.76	\$0.00	\$272,461.32		\$272,461.32	\$283,176.08	\$388,623.29
Anaheim City Total			15,831.68	8,855.85	0.00	24,687.53	\$681,089.18	\$705,776.71	\$803,337.08	\$913,468.33		\$913,468.33	\$2,422,582.12	\$761,241.00
Buena Park														
5,388	5,275	Unrestricted	2,058.41	(20,291.34)	0.00	(18,232.93)	\$184,064.01	\$165,831.08	\$217,101.44	\$173,231.82		\$173,231.82	\$556,164.34	\$100,699.75
		Restricted	2,220.09	(2,220.09)	(2,914.72)	(2,914.72)	\$0.00	\$0.00	\$0.00	\$73,632.53	(\$2,914.72)	\$70,717.81	\$70,717.81	\$105,025.25
Buena Park Total			4,278.50	(22,511.43)	(2,914.72)	(21,147.65)	\$184,064.01	\$165,831.08	\$217,101.44	\$246,864.35	(\$2,914.72)	\$243,949.63	\$626,882.15	\$205,725.00
Centralia														
4,536	4,576	Unrestricted	1,785.64	95.91	0.00	1,881.55	\$159,673.34	\$161,554.89	\$188,332.93	\$150,276.55		\$150,276.55	\$500,164.37	\$87,355.84
		Restricted	1,925.90	217.97	0.00	2,143.87	\$0.00	\$2,143.87	\$0.00	\$63,875.35		\$63,875.35	\$66,019.22	\$91,108.16
Centralia Total			3,711.54	313.88	0.00	4,025.42	\$159,673.34	\$163,698.76	\$188,332.93	\$214,151.90		\$214,151.90	\$566,183.59	\$178,464.00
Cypress														
3,944	3,997	Unrestricted	1,559.71	2,399.67	0.00	3,959.38	\$139,469.92	\$143,429.30	\$164,503.21	\$131,262.10		\$131,262.10	\$439,194.61	\$76,302.73
		Restricted	1,682.22	801.80	0.00	2,484.02	\$0.00	\$2,484.02	\$0.00	\$55,793.22		\$55,793.22	\$58,277.24	\$79,580.27
Cypress Total			3,241.93	3,201.47	0.00	6,443.40	\$139,469.92	\$145,913.32	\$164,503.21	\$187,055.32		\$187,055.32	\$497,471.85	\$155,883.00
Fountain Valley														
6,433	6,457	Unrestricted	2,519.65	(4,024.59)	0.00	(1,504.94)	\$225,308.30	\$223,803.36	\$265,748.63	\$212,048.88		\$212,048.88	\$701,600.87	\$123,264.13
		Restricted	2,717.56	(790.65)	0.00	1,926.91	\$0.00	\$1,926.91	\$0.00	\$90,131.80		\$90,131.80	\$92,058.71	\$128,558.87
Fountain Valley Total			5,237.21	(4,815.24)	0.00	421.97	\$225,308.30	\$225,730.27	\$265,748.63	\$302,180.68		\$302,180.68	\$793,659.58	\$251,823.00
Fullerton														
14,065	14,092	Unrestricted	5,498.98	(12,037.57)	0.00	(6,538.59)	\$491,721.33	\$485,182.74	\$579,979.82	\$462,783.48		\$462,783.48	\$1,527,946.04	\$269,016.28
		Restricted	5,930.91	(2,584.61)	0.00	3,346.30	\$0.00	\$3,346.30	\$0.00	\$196,707.05		\$196,707.05	\$200,053.35	\$280,571.72
Fullerton Total			11,429.89	(14,622.18)	0.00	(3,192.29)	\$491,721.33	\$488,529.04	\$579,979.82	\$659,490.53		\$659,490.53	\$1,727,999.39	\$549,588.00
Huntington Beach City														
7,199	7,145	Unrestricted	2,788.12	(14,782.85)	0.00	(11,994.73)	\$249,315.13	\$237,320.40	\$294,064.42	\$234,642.91		\$234,642.91	\$766,027.73	\$136,398.05
		Restricted	3,007.12	(3,007.12)	(594.72)	(594.72)	\$0.00	\$0.00	\$0.00	\$99,735.44	(\$594.72)	\$99,140.72	\$99,140.72	\$142,256.95
Huntington Beach City Total			5,795.24	(17,789.97)	(594.72)	(12,589.45)	\$249,315.13	\$237,320.40	\$294,064.42	\$334,378.35	(\$594.72)	\$333,783.63	\$865,168.45	\$278,655.00
La Habra City														
5,291	5,204	Unrestricted	2,030.70	(16,879.37)	0.00	(14,848.67)	\$181,586.56	\$166,737.89	\$214,179.32	\$170,900.17		\$170,900.17	\$551,817.38	\$99,344.36
		Restricted	2,190.21	(2,190.21)	(2,046.85)	(2,046.85)	\$0.00	\$0.00	\$0.00	\$72,641.46	(\$2,046.85)	\$70,594.61	\$70,594.61	\$103,611.64
La Habra City Total			4,220.91	(19,069.58)	(2,046.85)	(16,895.52)	\$181,586.56	\$166,737.89	\$214,179.32	\$243,541.63	(\$2,046.85)	\$241,494.78	\$622,411.99	\$202,956.00
Magnolia														
6,410	6,508	Unrestricted	2,539.55	5,407.96	0.00	7,947.51	\$227,087.88	\$235,035.39	\$267,847.62	\$213,723.73		\$213,723.73	\$716,606.74	\$124,237.72
		Restricted	2,739.02	1,701.70	0.00	4,440.72	\$0.00	\$4,440.72	\$0.00	\$90,843.70		\$90,843.70	\$95,284.42	\$129,574.28
Magnolia Total			5,278.57	7,109.66	0.00	12,388.23	\$227,087.88	\$239,476.11	\$267,847.62	\$304,567.43		\$304,567.43	\$811,891.16	\$253,812.00
Ocean View														
9,621	9,396	Unrestricted	3,666.51	(39,185.15)	0.00	(35,518.64)	\$327,860.74	\$292,342.10	\$386,708.09	\$308,566.10		\$308,566.10	\$987,616.29	\$179,369.64
		Restricted	3,954.50	(3,954.50)	(5,994.76)	(5,994.76)	\$0.00	\$0.00	\$0.00	\$131,156.64	(\$5,994.76)	\$125,161.88	\$125,161.88	\$187,074.36
Ocean View Total			7,621.01	(43,139.65)	(5,994.76)	(41,513.40)	\$327,860.74	\$292,342.10	\$386,708.09	\$439,722.74	(\$5,994.76)	\$433,727.98	\$1,112,778.17	\$366,444.00

2014-15 THIRD QUARTER AND ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2012-13 Reported Annual ADA	Adjusted 2013-14 Annual ADA	Unrestricted/ Restricted	Revenue Adjustment - Adjusted on Q1	ADA Adjustment Amount on Q1	A/R Bal. - Due to State fm District	Total Prior Year Adjustment (D+E+F)	Q1 Apportioned Amount @ \$34.89	Amount Paid as of Dec 31, 2014 (Q1)	Q2 Apportioned Amount @ \$41.16	Q3 Apportionment Unres. @ \$32.84 Res. @ \$13.96	ADA Adjustment Amount on Q3	Q3 Paid Amount (K+L)	Total Paid as of June 26, 2015 (H+J+M)	Estimated Q4 Apportionment Unres. @ \$19.09 Res. @ \$19.91
Savanna														
2,438	2,454	Unrestricted	957.60	(647.52)	0.00	310.08	\$85,629.02	\$85,939.10	\$100,998.47	\$80,589.74		\$80,589.74	\$267,527.31	\$46,846.86
		Restricted	1,032.81	(67.63)	0.00	965.18	\$0.00	\$965.18	\$0.00	\$34,254.83		\$34,254.83	\$35,220.01	\$48,859.14
Savanna Total			1,990.41	(715.15)	0.00	1,275.26	\$85,629.02	\$86,904.28	\$100,998.47	\$114,844.57		\$114,844.57	\$302,747.32	\$95,706.00
Westminster														
9,821	9,945	Unrestricted	3,880.74	4,961.48	0.00	8,842.22	\$347,017.36	\$355,859.58	\$409,303.10	\$326,595.35		\$326,595.35	\$1,091,758.03	\$189,850.05
		Restricted	4,185.56	1,728.53	0.00	5,914.09	\$0.00	\$5,914.09	\$0.00	\$138,820.01		\$138,820.01	\$144,734.10	\$198,004.95
Westminster Total			8,066.30	6,690.01	0.00	14,756.31	\$347,017.36	\$361,773.67	\$409,303.10	\$465,415.36		\$465,415.36	\$1,236,492.13	\$387,855.00
ELEMENTARY Total			76,703.19	(96,492.33)	(11,551.05)	(31,340.19)	\$3,299,822.77	\$3,280,033.63	\$3,892,104.13	\$4,425,681.19	(\$11,551.05)	\$4,414,130.14	\$11,586,267.90	\$3,688,152.00
HIGH SCHOOL														
Anaheim Union High														
36,007	35,756	Unrestricted	13,952.72	(71,512.06)	0.00	(57,559.34)	\$1,247,657.39	\$1,190,098.05	\$1,471,597.97	\$1,174,232.62		\$1,174,232.62	\$3,835,928.64	\$682,582.04
		Restricted	15,048.66	(15,048.66)	(2,325.05)	(2,325.05)	\$0.00	\$0.00	\$0.00	\$499,109.95	(\$2,325.05)	\$496,784.90	\$496,784.90	\$711,901.96
Anaheim Union High Total			29,001.38	(86,560.72)	(2,325.05)	(59,884.39)	\$1,247,657.39	\$1,190,098.05	\$1,471,597.97	\$1,673,342.57	(\$2,325.05)	\$1,671,017.52	\$4,332,713.54	\$1,394,484.00
Fullerton Joint Union														
16,891	16,824	Unrestricted	6,565.07	(27,095.60)	0.00	(20,530.53)	\$587,050.79	\$566,520.26	\$692,419.85	\$552,502.78		\$552,502.78	\$1,811,442.89	\$321,170.16
		Restricted	7,080.73	(6,444.89)	0.00	635.84	\$0.00	\$635.84	\$0.00	\$234,842.42		\$234,842.42	\$235,478.26	\$334,965.84
Fullerton Joint Union Total			13,645.80	(33,540.49)	0.00	(19,894.69)	\$587,050.79	\$567,156.10	\$692,419.85	\$787,345.20		\$787,345.20	\$2,046,921.15	\$656,136.00
Huntington Beach Union														
20,237	20,338	Unrestricted	7,936.30	(9,418.81)	0.00	(1,482.51)	\$709,667.08	\$708,184.57	\$837,044.40	\$667,903.09		\$667,903.09	\$2,213,132.06	\$388,252.42
		Restricted	8,559.67	(1,630.28)	0.00	6,929.39	\$0.00	\$6,929.39	\$0.00	\$283,893.56		\$283,893.56	\$290,822.95	\$404,929.58
Huntington Beach Union Total			16,495.97	(11,049.09)	0.00	5,446.88	\$709,667.08	\$715,113.96	\$837,044.40	\$951,796.65		\$951,796.65	\$2,503,955.01	\$793,182.00
HIGH SCHOOL Total			59,143.15	(131,150.30)	(2,325.05)	(74,332.20)	\$2,544,375.26	\$2,472,368.11	\$3,001,062.22	\$3,412,484.42	(\$2,325.05)	\$3,410,159.37	\$8,883,589.70	\$2,843,802.00
UNIFIED														
Brea-Olinda Unified														
6,206	6,278	Unrestricted	2,449.80	2,327.08	0.00	4,776.88	\$219,062.34	\$223,839.22	\$258,381.58	\$206,170.50		\$206,170.50	\$688,391.30	\$119,847.02
		Restricted	2,642.22	878.67	0.00	3,520.89	\$0.00	\$3,520.89	\$0.00	\$87,633.18		\$87,633.18	\$91,154.07	\$124,994.98
Brea-Olinda Unified Total			5,092.02	3,205.75	0.00	8,297.77	\$219,062.34	\$227,360.11	\$258,381.58	\$293,803.68		\$293,803.68	\$779,545.37	\$244,842.00
Capistrano Unified														
52,489	52,181	Unrestricted	20,362.10	(96,886.54)	0.00	(76,524.44)	\$1,820,785.62	\$1,744,261.18	\$2,147,596.32	\$1,713,632.19		\$1,713,632.19	\$5,605,489.69	\$996,135.29
		Restricted	21,961.46	(21,961.46)	(1,419.56)	(1,419.56)	\$0.00	\$0.00	\$0.00	\$728,382.82	(\$1,419.56)	\$726,963.26	\$726,963.26	\$1,038,923.71
Capistrano Unified Total			42,323.56	(118,848.00)	(1,419.56)	(77,944.00)	\$1,820,785.62	\$1,744,261.18	\$2,147,596.32	\$2,442,015.01	(\$1,419.56)	\$2,440,595.45	\$6,332,452.95	\$2,035,059.00
Garden Grove Unified														
51,877	51,363	Unrestricted	20,042.90	(122,401.16)	0.00	(102,358.26)	\$1,792,242.61	\$1,689,884.35	\$2,113,930.16	\$1,686,768.94		\$1,686,768.94	\$5,490,583.45	\$980,519.67
		Restricted	21,617.19	(21,617.19)	(8,534.11)	(8,534.11)	\$0.00	\$0.00	\$0.00	\$716,964.54	(\$8,534.11)	\$708,430.43	\$708,430.43	\$1,022,637.33
Garden Grove Unified Total			41,660.09	(144,018.35)	(8,534.11)	(110,892.37)	\$1,792,242.61	\$1,689,884.35	\$2,113,930.16	\$2,403,733.48	(\$8,534.11)	\$2,395,199.37	\$6,199,013.88	\$2,003,157.00
Irvine Unified														
30,368	31,518	Unrestricted	12,298.97	112,792.32	0.00	125,091.29	\$1,099,778.10	\$1,224,869.39	\$1,297,176.00	\$1,035,056.04		\$1,035,056.04	\$3,557,101.43	\$601,678.62
		Restricted	13,265.01	31,104.05	0.00	44,369.06	\$0.00	\$44,369.06	\$0.00	\$439,952.66		\$439,952.66	\$484,321.72	\$627,523.38
Irvine Unified Total			25,563.98	143,896.37	0.00	169,460.35	\$1,099,778.10	\$1,269,238.45	\$1,297,176.00	\$1,475,008.70		\$1,475,008.70	\$4,041,423.15	\$1,229,202.00

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2012-13 Reported Annual ADA	Adjusted 2013-14 Annual ADA	Unrestricted/ Restricted	Revenue Adjustment - Adjusted on Q1	ADA Adjustment Amount on Q1	A/R Bal. - Due to State fm District	Total Prior Year Adjustment (D+E+F)	Q1 Apportioned Amount @ \$34.89	Amount Paid as of Dec 31, 2014 (Q1)	Q2 Apportioned Amount @ \$41.16	Q3 Apportionment Unres. @ \$32.84 Res. @ \$13.96	ADA Adjustment Amount on Q3	Q3 Paid Amount (K+L)	Total Paid as of June 26, 2015 (H+J+M)	Estimated Q4 Apportionment Unres. @ \$19.09 Res. @ \$19.91
Laguna Beach Unified														
3,085	3,081	Unrestricted	1,202.26	(3,901.64)	0.00	(2,699.38)	\$107,507.33	\$104,807.95	\$126,803.70	\$101,180.52		\$101,180.52	\$332,792.17	\$58,816.29
		Restricted	1,296.70	(900.31)	0.00	396.39	\$0.00	\$396.39	\$0.00	\$43,006.98		\$43,006.98	\$43,403.37	\$61,342.71
Laguna Beach Unified Total			2,498.96	(4,801.95)	0.00	(2,302.99)	\$107,507.33	\$105,204.34	\$126,803.70	\$144,187.50		\$144,187.50	\$376,195.54	\$120,159.00
Los Alamitos Unified														
10,194	10,253	Unrestricted	4,000.93	(3,711.89)	0.00	289.04	\$357,764.60	\$358,053.64	\$421,979.36	\$336,710.12		\$336,710.12	\$1,116,743.12	\$195,729.77
		Restricted	4,315.18	(548.26)	0.00	3,766.92	\$0.00	\$3,766.92	\$0.00	\$143,119.31		\$143,119.31	\$146,886.23	\$204,137.23
Los Alamitos Unified Total			8,316.11	(4,260.15)	0.00	4,055.96	\$357,764.60	\$361,820.56	\$421,979.36	\$479,829.43		\$479,829.43	\$1,263,629.35	\$399,867.00
Newport-Mesa Unified														
23,321	23,419	Unrestricted	9,138.57	(13,192.26)	0.00	(4,053.69)	\$817,174.42	\$813,120.73	\$963,848.11	\$769,083.61		\$769,083.61	\$2,546,052.45	\$447,068.71
		Restricted	9,856.37	(2,496.76)	0.00	7,359.61	\$0.00	\$7,359.61	\$0.00	\$326,900.54		\$326,900.54	\$334,260.15	\$466,272.29
Newport-Mesa Unified Total			18,994.94	(15,689.02)	0.00	3,305.92	\$817,174.42	\$820,480.34	\$963,848.11	\$1,095,984.15		\$1,095,984.15	\$2,880,312.60	\$913,341.00
Orange Unified														
27,759	27,645	Unrestricted	10,787.64	(45,024.06)	0.00	(34,236.42)	\$964,634.99	\$930,398.57	\$1,137,776.20	\$907,866.12		\$907,866.12	\$2,976,040.89	\$527,743.05
		Restricted	11,634.97	(10,722.40)	0.00	912.57	\$0.00	\$912.57	\$0.00	\$385,890.32		\$385,890.32	\$386,802.89	\$550,411.95
Orange Unified Total			22,422.61	(55,746.46)	0.00	(33,323.85)	\$964,634.99	\$931,311.14	\$1,137,776.20	\$1,293,756.44		\$1,293,756.44	\$3,362,843.78	\$1,078,155.00
Placentia-Yorba Linda Unified														
26,796	27,096	Unrestricted	10,573.41	8,789.41	0.00	19,362.82	\$945,478.37	\$964,841.19	\$1,115,181.19	\$889,836.87		\$889,836.87	\$2,969,859.25	\$517,262.64
		Restricted	11,403.91	3,458.53	0.00	14,862.44	\$0.00	\$14,862.44	\$0.00	\$378,226.96		\$378,226.96	\$393,089.40	\$539,481.36
Placentia-Yorba Linda Unified Total			21,977.32	12,247.94	0.00	34,225.26	\$945,478.37	\$979,703.63	\$1,115,181.19	\$1,268,063.83		\$1,268,063.83	\$3,362,948.65	\$1,056,744.00
Saddleback Valley Unified														
31,929	31,300	Unrestricted	12,213.90	(115,079.96)	0.00	(102,866.06)	\$1,092,171.28	\$989,305.22	\$1,288,203.84	\$1,027,896.89		\$1,027,896.89	\$3,305,405.95	\$597,517.00
		Restricted	13,173.26	(13,173.26)	(15,889.94)	(15,889.94)	\$0.00	\$0.00	\$0.00	\$436,909.65	(\$15,889.94)	\$421,019.71	\$421,019.71	\$623,183.00
Saddleback Valley Unified Total			25,387.16	(128,253.22)	(15,889.94)	(118,756.00)	\$1,092,171.28	\$989,305.22	\$1,288,203.84	\$1,464,806.54	(\$15,889.94)	\$1,448,916.60	\$3,726,425.66	\$1,220,700.00
Santa Ana Unified														
53,873	53,892	Unrestricted	21,029.76	(56,838.91)	0.00	(35,809.15)	\$1,880,488.66	\$1,844,679.51	\$2,218,015.39	\$1,769,821.70		\$1,769,821.70	\$5,832,516.60	\$1,028,798.28
		Restricted	22,681.57	(12,736.46)	0.00	9,945.11	\$0.00	\$9,945.11	\$0.00	\$752,266.29		\$752,266.29	\$762,211.40	\$1,072,989.72
Santa Ana Unified Total			43,711.33	(69,575.37)	0.00	(25,864.04)	\$1,880,488.66	\$1,854,624.62	\$2,218,015.39	\$2,522,087.99		\$2,522,087.99	\$6,594,728.00	\$2,101,788.00
Tustin Unified														
24,781	24,864	Unrestricted	9,702.44	(16,704.97)	0.00	(7,002.53)	\$867,595.74	\$860,593.21	\$1,023,319.50	\$816,537.64		\$816,537.64	\$2,700,450.35	\$474,653.76
		Restricted	10,464.53	(3,363.26)	0.00	7,101.27	\$0.00	\$7,101.27	\$0.00	\$347,070.97		\$347,070.97	\$354,172.24	\$495,042.24
Tustin Unified Total			20,166.97	(20,068.23)	0.00	98.74	\$867,595.74	\$867,694.48	\$1,023,319.50	\$1,163,608.61		\$1,163,608.61	\$3,054,622.59	\$969,696.00
UNIFIED Total			278,115.05	(401,910.69)	(25,843.61)	(149,639.25)	\$11,964,684.06	\$11,840,888.42	\$14,112,211.35	\$16,046,885.36	(\$25,843.61)	\$16,021,041.75	\$41,974,141.52	\$13,372,710.00
COUNTY														
Orange County Superintendent														
14,719	13,357	Unrestricted	5,212.17	(189,331.90)	0.00	(184,119.73)	\$466,074.50	\$281,954.77	\$549,729.67	\$438,645.96		\$438,645.96	\$1,270,330.40	\$254,985.13
		Restricted	5,621.57	(5,621.57)	(43,799.53)	(43,799.53)	\$0.00	\$0.00	\$0.00	\$186,447.35	(\$43,799.53)	\$142,647.82	\$142,647.82	\$265,937.87
Orange County Superintendent Total			10,833.74	(194,953.47)	(43,799.53)	(227,919.26)	\$466,074.50	\$281,954.77	\$549,729.67	\$625,093.31	(\$43,799.53)	\$581,293.78	\$1,412,978.22	\$520,923.00
COUNTY Total			10,833.74	(194,953.47)	(43,799.53)	(227,919.26)	\$466,074.50	\$281,954.77	\$549,729.67	\$625,093.31	(\$43,799.53)	\$581,293.78	\$1,412,978.22	\$520,923.00

2014-15 THIRD QUARTER AND ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2012-13 Reported Annual ADA	Adjusted 2013-14 Annual ADA	Unrestricted/ Restricted	Revenue Adjustment - Adjusted on Q1	ADA Adjustment Amount on Q1	A/R Bal. - Due to State fm District	Total Prior Year Adjustment (D+E+F)	Q1 Apportioned Amount @ \$34.89	Amount Paid as of Dec 31, 2014 (Q1)	Q2 Apportioned Amount @ \$41.16	Q3 Apportionment Unres. @ \$32.84 Res. @ \$13.96	ADA Adjustment Amount on Q3	Q3 Paid Amount (K+L)	Total Paid as of June 26, 2015 (H+J+M)	Estimated Q4 Apportionment Unres. @ \$19.09 Res. @ \$19.91
CHARTER SCHOOLS														
Capistrano Connections Academy														
1,853	2,112	Unrestricted	824.14	30,887.27	0.00	31,711.41	\$73,695.39	\$105,406.80	\$86,922.89	\$69,358.41		\$69,358.41	\$261,688.10	\$40,318.08
		Restricted	888.87	8,243.15	0.00	9,132.02	\$0.00	\$9,132.02	\$0.00	\$29,480.93		\$29,480.93	\$38,612.95	\$42,049.92
Capistrano Connections Academy Total			1,713.01	39,130.42	0.00	40,843.43	\$73,695.39	\$114,538.82	\$86,922.89	\$98,839.34		\$98,839.34	\$300,301.05	\$82,368.00
Community Roots														
212	402	Unrestricted	156.86	23,920.56	0.00	24,077.42	\$14,027.24	\$38,104.66	\$16,544.98	\$13,201.74		\$13,201.74	\$67,851.38	\$7,674.18
		Restricted	169.19	6,331.94	0.00	6,501.13	\$0.00	\$6,501.13	\$0.00	\$5,611.42		\$5,611.42	\$12,112.55	\$8,003.82
Community Roots Total			326.05	30,252.50	0.00	30,578.55	\$14,027.24	\$44,605.79	\$16,544.98	\$18,813.16		\$18,813.16	\$79,963.93	\$15,678.00
Edward B. Cole Academy														
361	380	Unrestricted	148.28	2,018.31	0.00	2,166.59	\$13,259.58	\$15,426.17	\$15,639.53	\$12,479.25		\$12,479.25	\$43,544.95	\$7,254.20
		Restricted	159.93	548.82	0.00	708.75	\$0.00	\$708.75	\$0.00	\$5,304.33		\$5,304.33	\$6,013.08	\$7,565.80
Edward B. Cole Academy Total			308.21	2,567.13	0.00	2,875.34	\$13,259.58	\$16,134.92	\$15,639.53	\$17,783.58		\$17,783.58	\$49,558.03	\$14,820.00
El Rancho Middle School														
1,207	1,211	Unrestricted	472.55	(819.08)	0.00	(346.53)	\$42,256.21	\$41,909.68	\$49,840.73	\$39,769.42		\$39,769.42	\$131,519.83	\$23,117.99
		Restricted	509.67	(165.25)	0.00	344.42	\$0.00	\$344.42	\$0.00	\$16,904.07		\$16,904.07	\$17,248.49	\$24,111.01
El Rancho Middle School Total			982.22	(984.33)	0.00	(2.11)	\$42,256.21	\$42,254.10	\$49,840.73	\$56,673.49		\$56,673.49	\$148,768.32	\$47,229.00
El Sol Santa Ana Science														
772	814	Unrestricted	317.63	4,490.12	0.00	4,807.75	\$28,403.43	\$33,211.18	\$33,501.53	\$26,731.88		\$26,731.88	\$93,444.59	\$15,539.26
		Restricted	342.58	1,219.66	0.00	1,562.24	\$0.00	\$1,562.24	\$0.00	\$11,362.44		\$11,362.44	\$12,924.68	\$16,206.74
El Sol Santa Ana Science Total			660.21	5,709.78	0.00	6,369.99	\$28,403.43	\$34,773.42	\$33,501.53	\$38,094.32		\$38,094.32	\$106,369.27	\$31,746.00
Journey School														
319	351	Unrestricted	136.96	3,717.12	0.00	3,854.08	\$12,247.67	\$16,101.75	\$14,445.99	\$11,526.89		\$11,526.89	\$42,074.63	\$6,700.59
		Restricted	147.72	996.11	0.00	1,143.83	\$0.00	\$1,143.83	\$0.00	\$4,899.52		\$4,899.52	\$6,043.35	\$6,988.41
Journey School Total			284.68	4,713.23	0.00	4,997.91	\$12,247.67	\$17,245.58	\$14,445.99	\$16,426.41		\$16,426.41	\$48,117.98	\$13,689.00
Nova Academy														
400	427	Unrestricted	166.62	2,992.42	0.00	3,159.04	\$14,899.58	\$18,058.62	\$17,573.89	\$14,022.74		\$14,022.74	\$49,655.25	\$8,151.43
		Restricted	179.71	807.97	0.00	987.68	\$0.00	\$987.68	\$0.00	\$5,960.39		\$5,960.39	\$6,948.07	\$8,501.57
Nova Academy Total			346.33	3,800.39	0.00	4,146.72	\$14,899.58	\$19,046.30	\$17,573.89	\$19,983.13		\$19,983.13	\$56,603.32	\$16,653.00
Opportunities for Learning														
154	134	Unrestricted	52.28	(2,711.88)	0.00	(2,659.60)	\$4,675.74	\$2,016.14	\$5,514.99	\$4,400.58		\$4,400.58	\$11,931.71	\$2,558.06
		Restricted	56.39	(56.39)	(653.90)	(653.90)	\$0.00	\$0.00	\$0.00	\$1,870.47	(\$653.90)	\$1,216.57	\$1,216.57	\$2,667.94
Opportunities for Learning Total			108.67	(2,768.27)	(653.90)	(3,313.50)	\$4,675.74	\$2,016.14	\$5,514.99	\$6,271.05	(\$653.90)	\$5,617.15	\$13,148.28	\$5,226.00
Orange County Educational Arts														
569	571	Unrestricted	222.81	(371.58)	0.00	(148.77)	\$19,924.27	\$19,775.50	\$23,500.45	\$18,751.72		\$18,751.72	\$62,027.67	\$10,900.39
		Restricted	240.31	(74.06)	0.00	166.25	\$0.00	\$166.25	\$0.00	\$7,970.46		\$7,970.46	\$8,136.71	\$11,368.61
Orange County Educational Arts Total			463.12	(445.64)	0.00	17.48	\$19,924.27	\$19,941.75	\$23,500.45	\$26,722.18		\$26,722.18	\$70,164.38	\$22,269.00
Orange County High School of the Arts														
1,828	1,910	Unrestricted	745.32	8,413.65	0.00	9,158.97	\$66,646.87	\$75,805.84	\$78,609.24	\$62,724.69		\$62,724.69	\$217,139.77	\$36,461.90
		Restricted	803.86	2,301.61	0.00	3,105.47	\$0.00	\$3,105.47	\$0.00	\$26,661.25		\$26,661.25	\$29,766.72	\$38,028.10
Orange County High School of the Arts Total			1,549.18	10,715.26	0.00	12,264.44	\$66,646.87	\$78,911.31	\$78,609.24	\$89,385.94		\$89,385.94	\$246,906.49	\$74,490.00

2014-15 THIRD QUARTER AND ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2012-13 Reported Annual ADA	Adjusted 2013-14 Annual ADA	Unrestricted/ Restricted	Revenue Adjustment - Adjusted on Q1	ADA Adjustment Amount on Q1	A/R Bal. - Due to State fm District	Total Prior Year Adjustment (D+E+F)	Q1 Apportioned Amount @ \$34.89	Amount Paid as of Dec 31, 2014 (Q1)	Q2 Apportioned Amount @ \$41.16	Q3 Apportionment Unres. @ \$32.84 Res. @ \$13.96	ADA Adjustment Amount on Q3	Q3 Paid Amount (K+L)	Total Paid as of June 26, 2015 (H+J+M)	Estimated Q4 Apportionment Unres. @ \$19.09 Res. @ \$19.91
Oxford Preparatory Academy - South														
798	858	Unrestricted	334.80	6,749.76	0.00	7,084.56	\$29,938.75	\$37,023.31	\$35,312.42	\$28,176.85		\$28,176.85	\$100,512.58	\$16,379.22
		Restricted	361.10	1,818.06	0.00	2,179.16	\$0.00	\$2,179.16	\$0.00	\$11,976.62		\$11,976.62	\$14,155.78	\$17,082.78
Oxford Preparatory Academy - South Total			695.90	8,567.82	0.00	9,263.72	\$29,938.75	\$39,202.47	\$35,312.42	\$40,153.47		\$40,153.47	\$114,668.36	\$33,462.00
Ralph A. Gates Charter Language School														
978	1,035	Unrestricted	403.87	6,170.44	0.00	6,574.31	\$36,114.92	\$42,689.23	\$42,597.15	\$33,989.56		\$33,989.56	\$119,275.94	\$19,758.15
		Restricted	435.60	1,672.56	0.00	2,108.16	\$0.00	\$2,108.16	\$0.00	\$14,447.33		\$14,447.33	\$16,555.49	\$20,606.85
Ralph A. Gates Charter Language School Total			839.47	7,843.00	0.00	8,682.47	\$36,114.92	\$44,797.39	\$42,597.15	\$48,436.89		\$48,436.89	\$135,831.43	\$40,365.00
Santiago Middle School														
988	1,006	Unrestricted	392.56	1,201.56	0.00	1,594.12	\$35,103.01	\$36,697.13	\$41,403.61	\$33,037.19		\$33,037.19	\$111,137.93	\$19,204.54
		Restricted	423.39	359.57	0.00	782.96	\$0.00	\$782.96	\$0.00	\$14,042.52		\$14,042.52	\$14,825.48	\$20,029.46
Santiago Middle School Total			815.95	1,561.13	0.00	2,377.08	\$35,103.01	\$37,480.09	\$41,403.61	\$47,079.71		\$47,079.71	\$125,963.41	\$39,234.00
The Academy														
0	127	Unrestricted	49.55	16,143.28	0.00	16,192.83	\$4,431.49	\$20,624.32	\$5,226.89	\$4,170.69		\$4,170.69	\$30,021.90	\$2,424.43
		Restricted	53.45	4,267.16	0.00	4,320.61	\$0.00	\$4,320.61	\$0.00	\$1,772.76		\$1,772.76	\$6,093.37	\$2,528.57
The Academy Total			103.00	20,410.44	0.00	20,513.44	\$4,431.49	\$24,944.93	\$5,226.89	\$5,943.45		\$5,943.45	\$36,115.27	\$4,953.00
CHARTER SCHOOLS Total			9,196.00	131,072.86	(653.90)	139,614.96	\$395,624.15	\$535,893.01	\$466,634.29	\$530,606.12	(\$653.90)	\$529,952.22	\$1,532,479.52	\$410,436.00
COMMUNITY COLLEGES														
Coast CCD														
31,421	34,252	Unrestricted	13,365.83	325,331.21	0.00	338,697.04	\$1,195,177.34	\$1,533,874.38	\$1,409,698.34	\$1,124,841.03		\$1,124,841.03	\$4,068,413.75	\$653,870.68
		Restricted	14,415.67	87,329.24	0.00	101,744.91	\$0.00	\$101,744.91	\$0.00	\$478,115.95		\$478,115.95	\$579,860.86	\$681,957.32
Coast CCD Total			27,781.50	412,660.45	0.00	440,441.95	\$1,195,177.34	\$1,635,619.29	\$1,409,698.34	\$1,602,956.98		\$1,602,956.98	\$4,648,274.61	\$1,335,828.00
North Orange County CCD														
33,128	36,427	Unrestricted	14,214.56	382,823.68	0.00	397,038.24	\$1,271,071.03	\$1,668,109.27	\$1,499,214.10	\$1,196,268.37		\$1,196,268.37	\$4,363,591.74	\$695,391.43
		Restricted	15,331.06	102,601.40	0.00	117,932.46	\$0.00	\$117,932.46	\$0.00	\$508,476.28		\$508,476.28	\$626,408.74	\$725,261.57
North Orange County CCD Total			29,545.62	485,425.08	0.00	514,970.70	\$1,271,071.03	\$1,786,041.73	\$1,499,214.10	\$1,704,744.65		\$1,704,744.65	\$4,990,000.48	\$1,420,653.00
Rancho Santiago CCD														
28,617	29,065	Unrestricted	11,341.76	25,476.47	0.00	36,818.23	\$1,014,183.97	\$1,051,002.20	\$1,196,218.68	\$954,499.14		\$954,499.14	\$3,201,720.02	\$554,850.85
		Restricted	12,232.61	7,949.48	0.00	20,182.09	\$0.00	\$20,182.09	\$0.00	\$405,711.78		\$405,711.78	\$425,893.87	\$578,684.15
Rancho Santiago CCD Total			23,574.37	33,425.95	0.00	57,000.32	\$1,014,183.97	\$1,071,184.29	\$1,196,218.68	\$1,360,210.92		\$1,360,210.92	\$3,627,613.89	\$1,133,535.00
South Orange County CCD														
29,192	26,477	Unrestricted	10,331.87	(377,252.26)	0.00	(366,920.39)	\$923,879.20	\$556,958.81	\$1,089,705.21	\$869,508.81		\$869,508.81	\$2,516,172.83	\$505,445.93
		Restricted	11,143.39	(11,143.39)	(87,336.13)	(87,336.13)	\$0.00	\$0.00	\$0.00	\$369,586.47	(\$87,336.13)	\$282,250.34	\$282,250.34	\$527,157.07
South Orange County CCD Total			21,475.26	(388,395.65)	(87,336.13)	(454,256.52)	\$923,879.20	\$556,958.81	\$1,089,705.21	\$1,239,095.28	(\$87,336.13)	\$1,151,759.15	\$2,798,423.17	\$1,032,603.00
COMMUNITY COLLEGES Total			102,376.75	543,115.83	(87,336.13)	558,156.45	\$4,404,311.54	\$5,049,804.12	\$5,194,836.33	\$5,907,007.83	(\$87,336.13)	\$5,819,671.70	\$16,064,312.15	\$4,922,619.00
Grand Total			536,367.88	(150,318.10)	(171,509.27)	214,540.51	\$23,074,892.28	\$23,460,942.06	\$27,216,577.99	\$30,947,758.23	(\$171,509.27)	\$30,776,248.96	\$81,453,769.01	\$25,758,642.00



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

June 26, 2015

Dear County Offices of Education Chief Business Officials:

2014–15 THIRD QUARTER LOTTERY APPORTIONMENT

The State Controller's Office (SCO) will distribute the 2014–15 third quarter lottery apportionment on June 26, 2015. The total apportioned to county offices of education, school districts, and charter schools is \$219,639,782.70 or \$32.84 (\$32.840156283) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment and \$93,358,327.44 or \$13.96 (\$13.958774773) 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 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 Categorical Allocations and Management Assistance by phone at 916-327-0378 or by e-mail at scordano@cde.ca.gov.

Sincerely,

Peter Foggiato, Director
School Fiscal Services Division

Last Reviewed: Friday, June 26, 2015



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

July 10, 2015

Dear County Superintendent of Schools:

2014–15 FOURTH QUARTER ACCRUAL 2015–16 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.

2014–15 Fourth Quarter Accrual

Based on the California State Lottery Commission's projections, the California Department of Education's (CDE) 2014–15 estimates that the lottery revenues are \$161.85 per unit of average daily attendance (ADA) (\$127.98 for unrestricted revenues and \$33.87 for Proposition 20 revenues). As of June 26, 2015, the total amount apportioned through the third quarter is \$108.89 per ADA in unrestricted revenues and \$13.96 per ADA in Proposition 20 revenues. As such, the CDE recommends that local educational agencies (LEAs) accrue fourth quarter revenues at \$19.09 per ADA for the unrestricted lottery apportionment and \$19.91 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 page at http://www.sco.ca.gov/ard_payments_lottery.html provides information on amounts due.

2015–16 Lottery Revenue Projections

Please note the change in the ADA used for calculation lottery funding. The estimated per ADA rate increase in 2015–16 is largely due to the change in the ADA used to calculate lottery funding. Pursuant to *Government Code* Section 8880.5(a)(2) for fiscal years 2008–09 through 2014–15, the ADA used for purposes of calculating lottery included the ADA for Adult Education and Regional Occupational Centers and Programs (ROCPs) reported in 2007–08. Beginning in 2015–16, the Adult Education and ROCPs ADA will no longer be included for the purpose of calculating lottery funding which will impact every LEA's funding. As such, the CDE advises LEAs to be aware of the change and ensure that ADA from the Adult Education and ROCP are not included when estimating the 2015–16 lottery projections.

The California State Lottery Commission is projecting total sales of \$6 billion for 2015–16 and estimates that this level of sales would result in \$1.4 billion for education. Based on these projections, the CDE estimates that the lottery will provide \$181 per ADA (\$140 per ADA in unrestricted lottery revenues and \$41 per ADA in Proposition 20 revenues) for 2015–16. As noted above, the estimate per ADA rate increase is largely due to the exclusion of Adult Education and ROCP ADA for purposes of calculating lottery funding. 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

Last Reviewed: Friday, July 10, 2015