



January 27, 2016

To: Directors and Managers of Business
From: Howard Marinier, Administrator, Business Services
Subject: **2015-16 First Quarter Lottery Apportionment**

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**
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AL MIJARES, Ph.D.
County Superintendent
of Schools

First quarter lottery apportionments were received on January 13, 2016. The apportionment was certified at \$42.78 (\$42.778384215) 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 2013–14 and 2014-15 lottery apportionments based on actual ADA reports. This first quarter payment does not include an adjustment for final lottery revenue totals; this adjustment will be made in the second quarter payment.

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 2015-16 first quarter lottery apportionment. The following information is included in the worksheet:

- **Previously Reported 2013-14 Annual ADA (Column A):** This represents the 2013-14 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 2013-14 lottery apportionment.
- **Adjusted 2014-15 Annual ADA (Column B):** The actual annual 2014-15 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) for fiscal years 2008–09 through 2014–15, the ADA used for purposes of calculating lottery included the ADA for classes for adults and regional occupational centers and programs reported for the 2007–08 fiscal year. **Beginning in 2015–16**, the adult and regional occupational centers and programs ADA is no longer included for the purpose of calculating lottery funding. The 2014–15 ADA, excluding adults and regional occupational centers and programs ADA, is the basis for the 2015–16 first quarter apportionment.
- **Revenue Adjustment Amount (Column D):** This amount reflects additional 2014-15 lottery revenue that is available for distribution. This first quarter payment does not include an adjustment for final lottery revenue totals; this adjustment will be made in the second quarter payment.
- **ADA Adjustment Amount (Column E):** 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.

**ORANGE COUNTY
BOARD OF EDUCATION**
JOHN W. BEDELL, PH.D.
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2015-16 First Quarter Lottery Apportionment

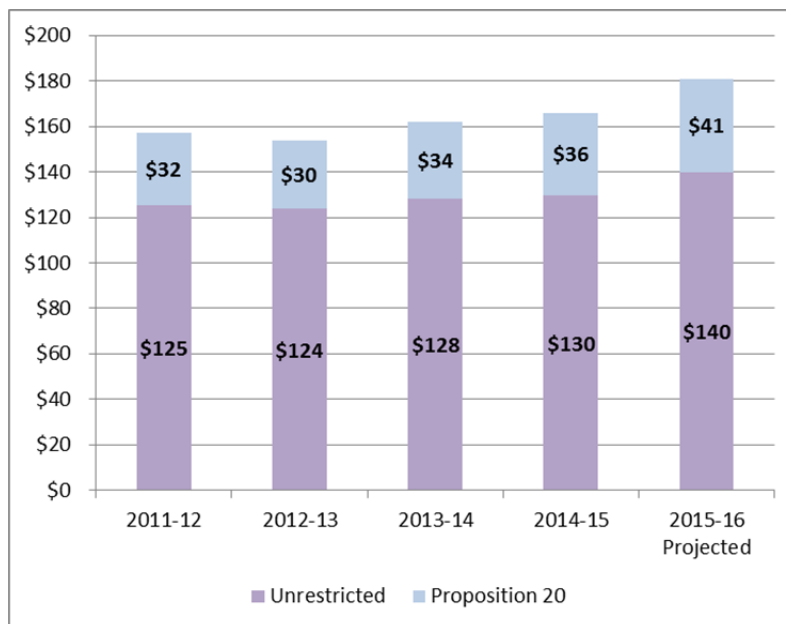
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- **Accounts Receivable Balance to State (Column F):** This amount represents the balance of any accounts receivable due to the State from a local educational agency.
- **Total Prior Year Adjustments (Column G):** The sum of Columns D, E, and F.
- **2015-16 1st Quarter Lottery Apportionment Amount (Column H):** The Adjusted 2014-15 Annual ADA (Column B) multiplied by \$42.78 (\$42.778384215)
- **Paid Amount on December 31, 2015 (Column I):** This amount is the total of Columns G and H.

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 2015-16 projected apportionment per ADA. The 2013-14 amount per ADA is final and the 2014-15 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.

Enclosures

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

2015-16 FIRST QUARTER LOTTERY APPORTIONMENT

	Reported 2013-14 ADA	Adjusted 2014-15 Annual ADA	Unrestricted/ Restricted	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 (D+E+F)	1st Quarter Apportioned Amount @ \$42.778384215	Amount Paid as of Dec 31, 2015 (1st Quarter) (G+H)
	A	B	C	D	E	F	G	H	I
<u>ELEMENTARY</u>									
Anaheim City			Unrestricted	0.00	(36,809.42)	0.00	(36,809.42)	825,622.81	788,813.39
			Restricted	0.00	0.00	(8,856.15)	(8,856.15)	0.00	0.00
	19,519	19,300		0.00	(36,809.42)	(8,856.15)	(45,665.57)	825,622.81	788,813.39
Buena Park			Unrestricted	0.00	(31,121.55)	0.00	(31,121.55)	216,116.39	184,994.84
			Restricted	0.00	0.00	(8,340.25)	(8,340.25)	0.00	0.00
	5,275	5,052		0.00	(31,121.55)	(8,340.25)	(39,461.80)	216,116.39	184,994.84
Centralia			Unrestricted	0.00	(5,612.47)	0.00	(5,612.47)	194,556.09	188,943.62
			Restricted	0.00	0.00	(1,228.83)	(1,228.83)	0.00	0.00
	4,576	4,548		0.00	(5,612.47)	(1,228.83)	(6,841.30)	194,556.09	188,943.62
Cypress			Unrestricted	0.00	4,850.82	0.00	4,850.82	173,166.89	178,017.71
			Restricted	0.00	1,665.90	0.00	1,665.90	0.00	1,665.90
	3,997	4,048		0.00	6,516.72	0.00	6,516.72	173,166.89	179,683.61
Fountain Valley			Unrestricted	0.00	(7,207.40)	0.00	(7,207.40)	274,765.56	267,558.16
			Restricted	0.00	0.00	(1,533.97)	(1,533.97)	0.00	0.00
	6,457	6,423		0.00	(7,207.40)	(1,533.97)	(8,741.37)	274,765.56	267,558.16
Fullerton			Unrestricted	0.00	(27,853.36)	0.00	(27,853.36)	595,646.22	567,792.86
			Restricted	0.00	0.00	(6,752.85)	(6,752.85)	0.00	0.00
	14,092	13,924		0.00	(27,853.36)	(6,752.85)	(34,606.21)	595,646.22	567,792.86
Huntington Beach City			Unrestricted	0.00	(16,813.39)	0.00	(16,813.39)	301,117.04	284,303.65
			Restricted	0.00	0.00	(4,179.67)	(4,179.67)	0.00	0.00
	7,145	7,039		0.00	(16,813.39)	(4,179.67)	(20,993.06)	301,117.04	284,303.65
La Habra City			Unrestricted	0.00	(23,464.63)	0.00	(23,464.63)	215,603.05	192,138.42
			Restricted	0.00	0.00	(6,195.14)	(6,195.14)	0.00	0.00
	5,204	5,040		0.00	(23,464.63)	(6,195.14)	(29,659.77)	215,603.05	192,138.42
Magnolia			Unrestricted	0.00	(5,807.82)	0.00	(5,807.82)	277,417.82	271,610.00
			Restricted	0.00	0.00	(1,137.00)	(1,137.00)	0.00	0.00
	6,508	6,485		0.00	(5,807.82)	(1,137.00)	(6,944.82)	277,417.82	271,610.00
Ocean View			Unrestricted	0.00	(56,828.76)	0.00	(56,828.76)	384,492.11	327,663.35
			Restricted	0.00	0.00	(15,247.47)	(15,247.47)	0.00	0.00
	9,396	8,988		0.00	(56,828.76)	(15,247.47)	(72,076.23)	384,492.11	327,663.35
Savanna			Unrestricted	0.00	(5,722.16)	0.00	(5,722.16)	103,438.13	97,715.97
			Restricted	0.00	0.00	(1,420.80)	(1,420.80)	0.00	0.00
	2,454	2,418		0.00	(5,722.16)	(1,420.80)	(7,142.96)	103,438.13	97,715.97
Westminster			Unrestricted	0.00	(36,904.24)	0.00	(36,904.24)	414,650.87	377,746.63
			Restricted	0.00	0.00	(9,609.79)	(9,609.79)	0.00	0.00
	9,945	9,693		0.00	(36,904.24)	(9,609.79)	(46,514.03)	414,650.87	377,746.63

2015-16 FIRST QUARTER LOTTERY APPORTIONMENT

	Reported 2013-14 ADA	Adjusted 2014-15 Annual ADA	Unrestricted/ Restricted	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 (D+E+F)	1st Quarter Apportioned Amount @ \$42.778384215	Amount Paid as of Dec 31, 2015 (1st Quarter) (G+H)
	A	B	C	D	E	F	G	H	I
<u>HIGH SCHOOL</u>									
Anaheim Union High			Unrestricted	0.00	(56,032.35)	0.00	(56,032.35)	1,334,386.13	1,278,353.78
			Restricted	0.00	0.00	(13,022.20)	(13,022.20)	0.00	0.00
	35,756	31,193		0.00	(56,032.35)	(13,022.20)	(69,054.55)	1,334,386.13	1,278,353.78
Fullerton Joint Union			Unrestricted	0.00	(12,886.68)	0.00	(12,886.68)	614,554.26	601,667.58
			Restricted	0.00	0.00	(2,341.84)	(2,341.84)	0.00	0.00
	16,824	14,366		0.00	(12,886.68)	(2,341.84)	(15,228.52)	614,554.26	601,667.58
Huntington Beach Union			Unrestricted	0.00	(34,710.34)	0.00	(34,710.34)	692,282.59	657,572.25
			Restricted	0.00	0.00	(8,204.43)	(8,204.43)	0.00	0.00
	20,338	16,183		0.00	(34,710.34)	(8,204.43)	(42,914.77)	692,282.59	657,572.25
<u>UNIFIED</u>									
Brea-Olinda Unified			Unrestricted	0.00	(9,973.01)	0.00	(9,973.01)	256,926.97	246,953.96
			Restricted	0.00	0.00	(2,324.30)	(2,324.30)	0.00	0.00
	6,278	6,006		0.00	(9,973.01)	(2,324.30)	(12,297.31)	256,926.97	246,953.96
Capistrano Unified			Unrestricted	0.00	(81,799.93)	0.00	(81,799.93)	2,134,513.03	2,052,713.10
			Restricted	0.00	0.00	(19,012.06)	(19,012.06)	0.00	0.00
	52,181	49,897		0.00	(81,799.93)	(19,012.06)	(100,811.99)	2,134,513.03	2,052,713.10
Garden Grove Unified			Unrestricted	0.00	(128,621.40)	0.00	(128,621.40)	2,001,172.81	1,872,551.41
			Restricted	0.00	0.00	(32,224.48)	(32,224.48)	0.00	0.00
	51,363	46,780		0.00	(128,621.40)	(32,224.48)	(160,845.88)	2,001,172.81	1,872,551.41
Irvine Unified			Unrestricted	0.00	146,416.41	0.00	146,416.41	1,368,352.17	1,514,768.58
			Restricted	0.00	43,515.87	0.00	43,515.87	0.00	43,515.87
	31,518	31,987		0.00	189,932.28	0.00	189,932.28	1,368,352.17	1,558,284.45
Laguna Beach Unified			Unrestricted	0.00	4,091.78	0.00	4,091.78	130,773.52	134,865.30
			Restricted	0.00	1,388.55	0.00	1,388.55	0.00	1,388.55
	3,081	3,057		0.00	5,480.33	0.00	5,480.33	130,773.52	136,253.85
Los Alamitos Unified			Unrestricted	0.00	574.57	0.00	574.57	432,061.68	432,636.25
			Restricted	0.00	939.93	0.00	939.93	0.00	939.93
	10,253	10,100		0.00	1,514.50	0.00	1,514.50	432,061.68	433,576.18
Newport-Mesa Unified			Unrestricted	0.00	(29,977.53)	0.00	(29,977.53)	932,140.99	902,163.46
			Restricted	0.00	0.00	(6,641.21)	(6,641.21)	0.00	0.00
	23,419	21,790		0.00	(29,977.53)	(6,641.21)	(36,618.74)	932,140.99	902,163.46
Orange Unified			Unrestricted	0.00	(42,158.76)	0.00	(42,158.76)	1,171,400.49	1,129,241.73
			Restricted	0.00	0.00	(9,741.53)	(9,741.53)	0.00	0.00
	27,645	27,383		0.00	(42,158.76)	(9,741.53)	(51,900.29)	1,171,400.49	1,129,241.73
Placentia-Yorba Linda Unified			Unrestricted	0.00	(58,853.67)	0.00	(58,853.67)	1,106,420.12	1,047,566.45
			Restricted	0.00	0.00	(14,473.96)	(14,473.96)	0.00	0.00
	27,096	25,864		0.00	(58,853.67)	(14,473.96)	(73,327.63)	1,106,420.12	1,047,566.45

2015-16 FIRST QUARTER LOTTERY APPORTIONMENT

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	A	B	C	D	E	F	G	H	I
Saddleback Valley Unified			Unrestricted	0.00	(107,085.55)	0.00	(107,085.55)	1,203,826.51	1,096,740.96
			Restricted	0.00	0.00	(27,699.38)	(27,699.38)	0.00	0.00
	31,300	28,141		0.00	(107,085.55)	(27,699.38)	(134,784.93)	1,203,826.51	1,096,740.96
Santa Ana Unified			Unrestricted	0.00	(111,756.74)	0.00	(111,756.74)	2,276,066.71	2,164,309.97
			Restricted	0.00	0.00	(27,295.82)	(27,295.82)	0.00	0.00
	53,892	53,206		0.00	(111,756.74)	(27,295.82)	(139,052.56)	2,276,066.71	2,164,309.97
Tustin Unified			Unrestricted	0.00	(7,082.71)	0.00	(7,082.71)	1,038,316.94	1,031,234.23
			Restricted	0.00	0.00	(101.23)	(101.23)	0.00	0.00
	24,864	24,272		0.00	(7,082.71)	(101.23)	(7,183.94)	1,038,316.94	1,031,234.23
COUNTY									
Orange County Superintendent			Unrestricted	0.00	(117,623.43)	0.00	(117,623.43)	326,869.63	209,246.20
			Restricted	0.00	0.00	(32,021.54)	(32,021.54)	0.00	0.00
	13,357	7,641		0.00	(117,623.43)	(32,021.54)	(149,644.97)	326,869.63	209,246.20
CHARTER SCHOOLS									
Capistrano Connections Academy			Unrestricted	0.00	45,094.50	0.00	45,094.50	105,577.05	150,671.55
			Restricted	0.00	12,825.63	0.00	12,825.63	0.00	12,825.63
	2,112	2,468		0.00	57,920.13	0.00	57,920.13	105,577.05	163,497.18
Community Roots			Unrestricted	0.00	10,940.75	0.00	10,940.75	20,875.85	31,816.60
			Restricted	0.00	3,103.34	0.00	3,103.34	0.00	3,103.34
	402	488		0.00	14,044.09	0.00	14,044.09	20,875.85	34,919.94
Edward B. Cole Academy			Unrestricted	0.00	997.76	0.00	997.76	16,640.79	17,638.55
			Restricted	0.00	309.08	0.00	309.08	0.00	309.08
	380	389		0.00	1,306.84	0.00	1,306.84	16,640.79	17,947.63
El Rancho Middle School			Unrestricted	0.00	(1,303.05)	0.00	(1,303.05)	51,547.95	50,244.90
			Restricted	0.00	0.00	(274.02)	(274.02)	0.00	0.00
	1,211	1,205		0.00	(1,303.05)	(274.02)	(1,577.07)	51,547.95	50,244.90
El Sol Santa Ana Science			Unrestricted	0.00	9,598.00	0.00	9,598.00	38,115.54	47,713.54
			Restricted	0.00	2,757.51	0.00	2,757.51	0.00	2,757.51
	814	891		0.00	12,355.51	0.00	12,355.51	38,115.54	50,471.05
Journey School			Unrestricted	0.00	4,370.99	0.00	4,370.99	16,512.45	20,883.44
			Restricted	0.00	1,254.29	0.00	1,254.29	0.00	1,254.29
	351	386		0.00	5,625.28	0.00	5,625.28	16,512.45	22,137.73
Nova Academy			Unrestricted	0.00	(3,546.63)	0.00	(3,546.63)	17,154.13	13,607.50
			Restricted	0.00	0.00	(963.67)	(963.67)	0.00	0.00
	427	401		0.00	(3,546.63)	(963.67)	(4,510.30)	17,154.13	13,607.50
Opportunities for Learning			Unrestricted	0.00	(4,194.52)	0.00	(4,194.52)	4,363.39	168.87
			Restricted	0.00	0.00	(1,167.90)	(1,167.90)	0.00	0.00
	134	102		0.00	(4,194.52)	(1,167.90)	(5,362.42)	4,363.39	168.87

2015-16 FIRST QUARTER LOTTERY APPORTIONMENT

	Reported 2013-14 ADA	Adjusted 2014-15 Annual ADA	Unrestricted/ Restricted	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 (D+E+F)	1st Quarter Apportioned Amount @ \$42.778384215	Amount Paid as of Dec 31, 2015 (1st Quarter) (G+H)
	A	B	C	D	E	F	G	H	I
Orange County Educational Arts			Unrestricted	0.00	656.07	0.00	656.07	24,725.90	25,381.97
			Restricted	0.00	227.61	0.00	227.61	0.00	227.61
	571	578		0.00	883.68	0.00	883.68	24,725.90	25,609.58
Orange County High School of the Arts			Unrestricted	0.00	848.30	0.00	848.30	82,262.83	83,111.13
			Restricted	0.00	383.29	0.00	383.29	0.00	383.29
	1,910	1,923		0.00	1,231.59	0.00	1,231.59	82,262.83	83,494.42
Oxford Preparatory Academy - South			Unrestricted	0.00	1,823.58	0.00	1,823.58	37,431.08	39,254.66
			Restricted	0.00	577.32	0.00	577.32	0.00	577.32
	858	875		0.00	2,400.90	0.00	2,400.90	37,431.08	39,831.98
Ralph A. Gates Charter Language School			Unrestricted	0.00	5,107.07	0.00	5,107.07	46,115.09	51,222.16
			Restricted	0.00	1,512.94	0.00	1,512.94	0.00	1,512.94
	1,035	1,078		0.00	6,620.01	0.00	6,620.01	46,115.09	52,735.10
Santiago Middle School			Unrestricted	0.00	(4,315.86)	0.00	(4,315.86)	41,751.70	37,435.84
			Restricted	0.00	0.00	(1,135.77)	(1,135.77)	0.00	0.00
	1,006	976		0.00	(4,315.86)	(1,135.77)	(5,451.63)	41,751.70	37,435.84
The Academy			Unrestricted	0.00	17,911.02	0.00	17,911.02	11,379.05	29,290.07
			Restricted	0.00	5,040.14	0.00	5,040.14	0.00	5,040.14
	127	266		0.00	22,951.16	0.00	22,951.16	11,379.05	34,330.21
Magnolia Science Acad. Santa Ana			Unrestricted	0.00	21,068.43	0.00	21,068.43	6,972.87	28,041.30
			Restricted	0.00	5,917.28	0.00	5,917.28	0.00	5,917.28
	N/A	163		0.00	26,985.71	0.00	26,985.71	6,972.87	33,958.58
<u>Community Colleges</u>									
Coast CCD			Unrestricted	0.00	(199,762.93)	0.00	(199,762.93)	1,403,858.23	1,204,095.30
			Restricted	0.00	0.00	(53,513.59)	(53,513.59)	0.00	0.00
Coast CCD Total	34,252	32,817		0.00	(199,762.93)	(53,513.59)	(253,276.52)	1,403,858.23	1,204,095.30
North Orange County CCD			Unrestricted	0.00	30,148.21	0.00	30,148.21	1,573,560.08	1,603,708.29
			Restricted	0.00	11,235.27	0.00	11,235.27	0.00	11,235.27
	36,427	36,784		0.00	41,383.48	0.00	41,383.48	1,573,560.08	1,614,943.56
Rancho Santiago CCD			Unrestricted	0.00	44,011.85	0.00	44,011.85	1,260,422.31	1,304,434.16
			Restricted	0.00	14,496.60	0.00	14,496.60	0.00	14,496.60
	29,065	29,464		0.00	58,508.45	0.00	58,508.45	1,260,422.31	1,318,930.76
South Orange County CCD			Unrestricted	0.00	365,121.63	0.00	365,121.63	1,260,636.20	1,625,757.83
			Restricted	0.00	104,700.19	0.00	104,700.19	0.00	104,700.19
	26,477	29,469		0.00	469,821.82	0.00	469,821.82	1,260,636.20	1,730,458.02



Home / Finance & Grants / Allocations & Apportionments / Lottery

**California Department of Education
Official Letter**

January 8, 2016

Dear County Office of Education Chief Business Officials:

2015–16 FIRST QUARTER LOTTERY APPORTIONMENT

The State Controller's Office (SCO) distributed the 2015–16 first quarter lottery apportionment on January 8, 2016. The total apportioned to county offices of education, school districts, and charter schools is \$266,254,192.81 or \$42.78 (\$42.778384215) 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 2013–14 and 2014–15 lottery apportionments based on actual ADA reports. This first quarter payment does not include an adjustment for final lottery revenue totals; this adjustment will be made in the second quarter payment.

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 2014–15 fiscal year times the statewide average excused absence factor of 1.04446. 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 classes for adults and regional occupational centers and programs reported for the 2007–08 fiscal year. **Beginning in 2015–16**, the adult and regional occupational centers and programs ADA is no longer included for the purpose of calculating lottery funding. The 2014–15 ADA, excluding adults and regional occupational centers and programs ADA, is the basis for the 2015–16 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 2015–16 consists of unrestricted (non-Proposition 20) lottery funding only. The SCO will distribute 2015–16 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).
- **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) 2014–15 ADA adjustment amount:

1. Multiply the LEA's 2013–14 annual ADA (as listed on the 2014–15 fourth quarter master register and adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the *old* 2014–15 rates of \$129.686602343 for the unrestricted lottery apportionment and \$36.347887413 for the Proposition 20 apportionment. This total is the amount apportioned during the 2014–15 fiscal year.
2. Multiply the LEA's 2014–15 annual ADA (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the *new* 2014–15 rates of \$129.254281768 for the unrestricted lottery apportionment and \$36.302422238 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2014–15 fiscal year (prior to any lottery revenue adjustments).
3. The difference between the two calculations is the ADA adjustment amount for the 2014–15 fiscal year.

To compute a LEA's 2013–14 ADA adjustment amount:

1. Multiply the LEA's 2013–14 annual ADA as listed on the 2014–15 fourth quarter master register (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the *old* 2013–14 rates of \$127.515204343 for the unrestricted lottery apportionment and \$34.023850888 for the Proposition 20 apportionment. This total is the amount apportioned for the 2013–14 fiscal year.
 2. Multiply the LEA's revised (if no revision, use the same ADA as above) 2013–14 annual ADA (adjusted by 1.04446) by the *new* 2013–14 rates of \$127.511912118 for the unrestricted lottery apportionment and \$34.022903453 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2013–14 fiscal year.
 3. The difference between the two calculations is the ADA adjustment amount for the 2013–14 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 California Department of Education 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, Consultant, 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: Monday, January 11, 2016
