



May 1, 2017

To: Directors and Managers of Business

From: Howard Marinier, Administrator, Business Services

Subject: **2016-17 Second Quarter Lottery Apportionment**

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

Second quarter lottery apportionments were received on April 18, 2017. The apportionment was certified at \$46.54 (\$46.543033618) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment. The total unrestricted lottery apportionment for the 2016-17 fiscal year paid to date is \$95.57 (\$95.574338433) per ADA.

The second quarter payment includes an adjustment for final 2015-16 lottery revenue totals. This adjustment reflects additional 2015-16 lottery revenue that is available for distribution.

Additionally, the SCO issued a "2016-17 First Quarter Lottery Apportionment Payment Calculation Notification" for the December 2016 payment on SCO's Apportionment Web page at http://www.sco.ca.gov/ard_payments_lottery_error1.html. This second quarter lottery apportionment also includes adjustments to correct the 2016-17 first quarter lottery apportionment and prior-year adjustments for 2014-15.

For budgetary purposes, the California Department of Education (CDE) recommends that school districts budget \$144 per ADA for unrestricted lottery and \$45 per ADA for restricted lottery. The restricted "Proposition 20" portion for the current 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 2016-17 second quarter lottery apportionment. The following information is included in the worksheet:

- **Previously Reported 2014-15 Annual ADA (Column 1):** This represents the 2014-15 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 2014-15 lottery apportionment.
- **Adjusted 2015-16 Annual ADA (Column 2):** The actual annual 2015-16 ADA reported, has been increased by 1.04446 to account for the removal of excused absences.
- **ADA Adjustment Amount Adjusted at First Quarter (Column 3):** The State Controller's Office (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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REBECCA "BECKIE" GOMEZ

LINDA LINDHOLM

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2016-17 Second Quarter Lottery Apportionment

May 1, 2017

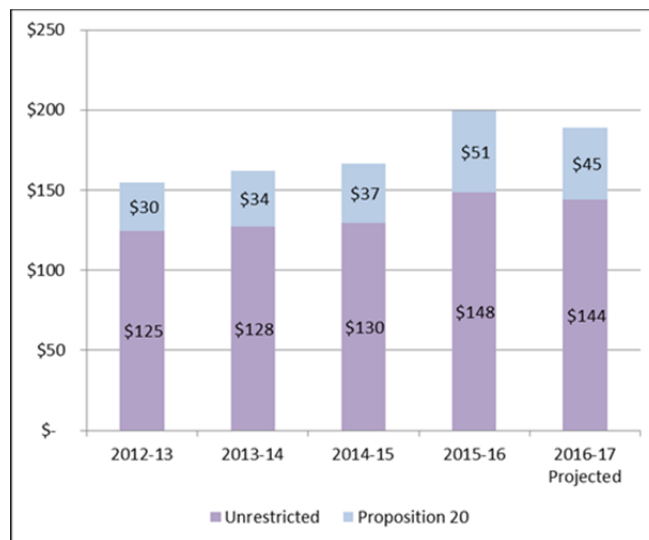
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- **Accounts Receivable Balance (Column 4):** This amount represents the balance of any accounts receivable due to the State from a local educational agency.
- **First Quarter Total Prior Year Adjustments (Column 5):** The sum of Columns 3 and 4.
- **2016-17 First Quarter Lottery Apportionment Amount (Column 6):** The Adjusted 2015-16 Annual ADA (Column 2) multiplied by \$47.63 (\$47.622858805)
- **Total Amount Paid on December 31, 2016 (Column 7):** This amount is the total of Columns 5 and 6.
- **Revenue Adjustment Second Quarter (Column 8):** This adjustment reflects additional 2015-16 lottery revenue that is available for distribution.
- **2016-17 First Quarter Corrections (Column 9):** This amount reflects corrections due to recalculated first quarter apportionment rate and incorrect 2014-15 ADA adjustment amounts distributed to LEAs in December 2016. The revised first quarter rate is \$49.03 (\$49.031304815) for the unrestricted lottery apportionment.
- **2016-17 Second Quarter Lottery Apportionment Amount (Column 10):** The Adjusted 2015-16 Annual ADA (Column 2) multiplied by \$46.54 (\$46.543033618).
- **Amount Paid on April 14, 2017 (Column 11):** This amount is the sum of column 10 plus the sum of columns 4, 8 and 9 if its result is positive.
- **Total Amount Paid on April 14, 2017 (Column 12):** This amount is the total of First and Second Quarter Amounts, Columns 7 and 11.

In addition to the worksheet, attached is a copy of the official letter from the California Department of Education. 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 2016-17 projected apportionment per ADA.



2016-17 Second Quarter Lottery Apportionment
May 1, 2017
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If you have any questions or concerns regarding this information, please contact me at (714) 966-4176.

Enclosures

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

2016-17 SECOND QUARTER LOTTERY APPORTIONMENT

| District | Reported 2014-15 ADA | Adjusted 2015-16 Annual ADA | ADA Adjustment Amount - Adjusted at 1st Quarter | Accounts Receivable Balance - Due to State from District | 1st Quarter Total Prior Year Adjustment | 1st Quarter Apportioned Amount @ \$47.622858805 | Total Amount Paid as of Dec 31, 2016 (1st Quarter) | Revenue Adjustment Amount (2nd Quarter) | 1st Quarter Corrections - netted against 2nd Quarter Payments | 2nd Quarter Apportioned Amount @ \$46.543033618 | Amount Paid on April 14, 2017 (2nd Quarter) | Total Amount Paid to Date |
|------------------------------|----------------------------|--------------------------------------|--|--|--|--|--|--|---|--|---|---------------------------------|
| District | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| ELEMENTARY | | | | | | | | | | | | |
| Anaheim Elementary | | | | | | | | | | | | |
| Unrestricted | | | (72,567.57) | - | (72,567.57) | 893,500.07 | 820,932.50 | 10,194.08 | 10,316.83 | 873,240.39 | 893,751.30 | 1,714,683.80 |
| Restricted | | | - | (11,171.65) | (11,171.65) | - | - | 11,092.09 | (17,593.85) | - | - | - |
| | 19,300 | 18,762 | (72,567.57) | (11,171.65) | (83,739.22) | 893,500.07 | 820,932.50 | 21,286.17 | (7,277.02) | 873,240.39 | 893,751.30 | 1,714,683.80 |
| Buena Park | | | | | | | | | | | | |
| Unrestricted | | | (19,890.07) | - | (19,890.07) | 233,590.12 | 213,700.05 | 2,665.06 | 2,669.76 | 228,293.57 | 233,628.39 | 447,328.44 |
| Restricted | | | - | (3,218.05) | (3,218.05) | - | - | 2,899.83 | (4,629.30) | - | - | - |
| | 5,052 | 4,905 | (19,890.07) | (3,218.05) | (23,108.12) | 233,590.12 | 213,700.05 | 5,564.89 | (1,959.54) | 228,293.57 | 233,628.39 | 447,328.44 |
| Centralia | | | | | | | | | | | | |
| Unrestricted | | | (5,685.06) | - | (5,685.06) | 214,207.61 | 208,522.55 | 2,443.92 | 2,519.37 | 209,350.56 | 214,313.85 | 422,836.40 |
| Restricted | | | 1,337.63 | - | 1,337.63 | - | 1,337.63 | 2,659.21 | (4,167.44) | - | - | 1,337.63 |
| | 4,548 | 4,498 | (4,347.43) | - | (4,347.43) | 214,207.61 | 209,860.18 | 5,103.13 | (1,648.07) | 209,350.56 | 214,313.85 | 424,174.03 |
| Cypress | | | | | | | | | | | | |
| Unrestricted | | | (3,352.65) | - | (3,352.65) | 191,205.77 | 187,853.12 | 2,181.49 | 2,258.59 | 186,870.27 | 191,310.35 | 379,163.47 |
| Restricted | | | 1,782.25 | - | 1,782.25 | - | 1,782.25 | 2,373.66 | (3,709.31) | - | - | 1,782.25 |
| | 4,048 | 4,015 | (1,570.40) | - | (1,570.40) | 191,205.77 | 189,635.37 | 4,555.15 | (1,450.72) | 186,870.27 | 191,310.35 | 380,945.72 |
| Fountain Valley | | | | | | | | | | | | |
| Unrestricted | | | 10,764.04 | - | 10,764.04 | 308,548.50 | 319,312.54 | 3,520.27 | 3,736.38 | 301,552.31 | 308,808.96 | 628,121.50 |
| Restricted | | | 8,401.14 | - | 8,401.14 | - | 8,401.14 | 3,830.38 | (5,885.57) | - | - | 8,401.14 |
| | 6,423 | 6,479 | 19,165.18 | - | 19,165.18 | 308,548.50 | 327,713.68 | 7,350.65 | (2,149.19) | 301,552.31 | 308,808.96 | 636,522.64 |
| Fullerton | | | | | | | | | | | | |
| Unrestricted | | | (17,690.34) | - | (17,690.34) | 655,719.14 | 638,028.80 | 7,481.20 | 7,710.50 | 640,851.02 | 656,042.72 | 1,294,071.52 |
| Restricted | | | 3,996.51 | - | 3,996.51 | - | 3,996.51 | 8,140.23 | (12,759.00) | - | - | 3,996.51 |
| | 13,924 | 13,769 | (13,693.83) | - | (13,693.83) | 655,719.14 | 642,025.31 | 15,621.43 | (5,048.50) | 640,851.02 | 656,042.72 | 1,298,068.03 |
| Huntington Beach City | | | | | | | | | | | | |
| Unrestricted | | | 9,663.39 | - | 9,663.39 | 337,455.57 | 347,118.96 | 3,850.08 | 4,074.46 | 329,803.93 | 337,728.47 | 684,847.43 |
| Restricted | | | 8,467.76 | - | 8,467.76 | - | 8,467.76 | 4,189.24 | (6,450.05) | - | - | 8,467.76 |
| | 7,039 | 7,086 | 18,131.15 | - | 18,131.15 | 337,455.57 | 355,586.72 | 8,039.32 | (2,375.59) | 329,803.93 | 337,728.47 | 693,315.19 |
| La Habra City | | | | | | | | | | | | |
| Unrestricted | | | (11,731.16) | - | (11,731.16) | 235,637.90 | 223,906.74 | 2,688.42 | 2,740.39 | 230,294.93 | 235,723.74 | 459,630.48 |
| Restricted | | | - | (399.56) | (399.56) | - | - | 2,925.25 | (4,618.32) | - | - | - |
| | 5,040 | 4,948 | (11,731.16) | (399.56) | (12,130.72) | 235,637.90 | 223,906.74 | 5,613.67 | (1,877.93) | 230,294.93 | 235,723.74 | 459,630.48 |
| Magnolia | | | | | | | | | | | | |
| Unrestricted | | | (3,609.70) | - | (3,609.70) | 306,881.70 | 303,272.00 | 3,501.26 | 3,635.04 | 299,923.30 | 307,059.60 | 610,331.60 |
| Restricted | | | 3,465.50 | - | 3,465.50 | - | 3,465.50 | 3,809.69 | (5,942.37) | - | - | 3,465.50 |
| | 6,485 | 6,444 | (144.20) | - | (144.20) | 306,881.70 | 306,737.50 | 7,310.95 | (2,307.33) | 299,923.30 | 307,059.60 | 613,797.10 |
| Ocean View | | | | | | | | | | | | |
| Unrestricted | | | (21,207.51) | - | (21,207.51) | 420,128.86 | 398,921.35 | 4,793.31 | 4,884.31 | 410,602.64 | 420,280.26 | 819,201.61 |
| Restricted | | | - | (812.05) | (812.05) | - | - | 5,215.56 | (8,235.97) | - | - | - |
| | 8,988 | 8,822 | (21,207.51) | (812.05) | (22,019.56) | 420,128.86 | 398,921.35 | 10,008.87 | (3,351.66) | 410,602.64 | 420,280.26 | 819,201.61 |

2016-17 SECOND QUARTER LOTTERY APPORTIONMENT

| District | Reported 2014-15 ADA | Adjusted 2015-16 Annual ADA | ADA Adjustment Amount - Adjusted at 1st Quarter | Accounts Receivable Balance - Due to State from District | 1st Quarter Total Prior Year Adjustment | 1st Quarter Apportioned Amount @ \$47.622858805 | Total Amount Paid as of Dec 31, 2016 (1st Quarter) | Revenue Adjustment Amount (2nd Quarter) | 1st Quarter Corrections - netted against 2nd Quarter Payments | 2nd Quarter Apportioned Amount @ \$46.543033618 | Amount Paid on April 14, 2017 (2nd Quarter) | Total Amount Paid to Date |
|-------------------------------|----------------------------|--------------------------------------|--|--|--|--|--|--|---|--|---|---------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Savanna | | | | | | | | | | | | |
| Unrestricted | | | (115.87) | - | (115.87) | 114,818.71 | 114,702.84 | 1,309.98 | 1,367.05 | 112,215.25 | 114,892.28 | 229,595.12 |
| Restricted | | | 1,718.40 | - | 1,718.40 | - | 1,718.40 | 1,425.38 | (2,215.69) | - | - | 1,718.40 |
| | 2,418 | 2,411 | 1,602.53 | - | 1,602.53 | 114,818.71 | 116,421.24 | 2,735.36 | (848.64) | 112,215.25 | 114,892.28 | 231,313.52 |
| Westminster | | | | | | | | | | | | |
| Unrestricted | | | (10,845.32) | - | (10,845.32) | 456,941.33 | 446,096.01 | 5,213.31 | 5,381.54 | 446,580.40 | 457,175.25 | 903,271.26 |
| Restricted | | | 3,291.38 | - | 3,291.38 | - | 3,291.38 | 5,672.56 | (8,882.02) | - | - | 3,291.38 |
| | 9,693 | 9,595 | (7,553.94) | - | (7,553.94) | 456,941.33 | 449,387.39 | 10,885.87 | (3,500.48) | 446,580.40 | 457,175.25 | 906,562.64 |
| <u>HIGH SCHOOL</u> | | | | | | | | | | | | |
| Anaheim Union High | | | | | | | | | | | | |
| Unrestricted | | | (20,007.59) | - | (20,007.59) | 1,475,213.29 | 1,455,205.70 | 16,830.93 | 15,578.03 | 1,441,763.55 | 1,474,172.51 | 2,929,378.21 |
| Restricted | | | 18,626.10 | - | 18,626.10 | - | 18,626.10 | 18,313.60 | (31,999.69) | - | - | 18,626.10 |
| | 31,193 | 30,977 | (1,381.49) | - | (1,381.49) | 1,475,213.29 | 1,473,831.80 | 35,144.53 | (16,421.66) | 1,441,763.55 | 1,474,172.51 | 2,948,004.31 |
| Fullerton Joint Union | | | | | | | | | | | | |
| Unrestricted | | | (21,461.18) | - | (21,461.18) | 674,863.53 | 653,402.35 | 7,699.62 | 5,879.64 | 659,561.32 | 673,140.58 | 1,326,542.93 |
| Restricted | | | 4,523.28 | - | 4,523.28 | - | 4,523.28 | 8,377.89 | (15,376.95) | - | - | 4,523.28 |
| | 14,366 | 14,171 | (16,937.90) | - | (16,937.90) | 674,863.53 | 657,925.63 | 16,077.51 | (9,497.31) | 659,561.32 | 673,140.58 | 1,331,066.21 |
| Huntington Beach Union | | | | | | | | | | | | |
| Unrestricted | | | (23,056.03) | - | (23,056.03) | 760,251.31 | 737,195.28 | 8,673.82 | 5,588.44 | 743,012.98 | 757,275.24 | 1,494,470.52 |
| Restricted | | | 6,256.27 | - | 6,256.27 | - | 6,256.27 | 9,437.92 | (18,453.07) | - | - | 6,256.27 |
| | 16,183 | 15,964 | (16,799.76) | - | (16,799.76) | 760,251.31 | 743,451.55 | 18,111.74 | (12,864.63) | 743,012.98 | 757,275.24 | 1,500,726.79 |
| <u>UNIFIED</u> | | | | | | | | | | | | |
| Brea-Olinda Unified | | | | | | | | | | | | |
| Unrestricted | | | (11,183.68) | - | (11,183.68) | 281,641.58 | 270,457.90 | 3,213.29 | 3,109.23 | 275,255.50 | 281,578.02 | 552,035.92 |
| Restricted | | | 627.87 | - | 627.87 | - | 627.87 | 3,496.35 | (5,701.40) | - | - | 627.87 |
| | 6,006 | 5,914 | (10,555.81) | - | (10,555.81) | 281,641.58 | 271,085.77 | 6,709.64 | (2,592.17) | 275,255.50 | 281,578.02 | 552,663.79 |
| Capistrano Unified | | | | | | | | | | | | |
| Unrestricted | | | (68,495.59) | - | (68,495.59) | 2,347,664.07 | 2,279,168.48 | 26,784.86 | 26,035.16 | 2,294,431.92 | 2,347,251.94 | 4,626,420.42 |
| Restricted | | | 13,697.61 | - | 13,697.61 | - | 13,697.61 | 29,144.39 | (47,396.32) | - | - | 13,697.61 |
| | 49,897 | 49,297 | (54,797.98) | - | (54,797.98) | 2,347,664.07 | 2,292,866.09 | 55,929.25 | (21,361.16) | 2,294,431.92 | 2,347,251.94 | 4,640,118.03 |
| Garden Grove Unified | | | | | | | | | | | | |
| Unrestricted | | | (128,495.79) | - | (128,495.79) | 2,179,841.11 | 2,051,345.32 | 24,870.14 | 22,064.36 | 2,130,414.27 | 2,177,348.77 | 4,228,694.09 |
| Restricted | | | - | (8,149.44) | (8,149.44) | - | - | 27,061.00 | (46,312.29) | - | - | - |
| | 46,780 | 45,773 | (128,495.79) | (8,149.44) | (136,645.23) | 2,179,841.11 | 2,051,345.32 | 51,931.14 | (24,247.93) | 2,130,414.27 | 2,177,348.77 | 4,228,694.09 |
| Irvine Unified | | | | | | | | | | | | |
| Unrestricted | | | 147,768.94 | - | 147,768.94 | 1,566,601.56 | 1,714,370.50 | 17,873.59 | 18,848.76 | 1,531,079.63 | 1,567,801.98 | 3,282,172.48 |
| Restricted | | | 74,949.42 | - | 74,949.42 | - | 74,949.42 | 19,448.12 | (30,016.25) | - | - | 74,949.42 |
| | 31,987 | 32,896 | 222,718.36 | - | 222,718.36 | 1,566,601.56 | 1,789,319.92 | 37,321.71 | (11,167.49) | 1,531,079.63 | 1,567,801.98 | 3,357,121.90 |

2016-17 SECOND QUARTER LOTTERY APPORTIONMENT

| District | Reported 2014-15 ADA | Adjusted 2015-16 Annual ADA | ADA Adjustment Amount - Adjusted at 1st Quarter | Accounts Receivable Balance - Due to State from District | 1st Quarter Total Prior Year Adjustment | 1st Quarter Apportioned Amount @ \$47.622858805 | Total Amount Paid as of Dec 31, 2016 (1st Quarter) | Revenue Adjustment Amount (2nd Quarter) | 1st Quarter Corrections - netted against 2nd Quarter Payments | 2nd Quarter Apportioned Amount @ \$46.543033618 | Amount Paid on April 14, 2017 (2nd Quarter) | Total Amount Paid to Date |
|--------------------------------------|----------------------------|--------------------------------------|--|--|--|--|--|--|---|--|---|---------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Laguna Beach Unified | | | | | | | | | | | | |
| Unrestricted | | | (3,673.93) | - | (3,673.93) | 144,011.52 | 140,337.59 | 1,643.04 | 1,636.39 | 140,746.13 | 144,025.56 | 284,363.15 |
| Restricted | | | 993.37 | - | 993.37 | - | 993.37 | 1,787.78 | (2,864.44) | - | - | 993.37 |
| | 3,057 | 3,024 | (2,680.56) | - | (2,680.56) | 144,011.52 | 141,330.96 | 3,430.82 | (1,228.05) | 140,746.13 | 144,025.56 | 285,356.52 |
| Los Alamitos Unified | | | | | | | | | | | | |
| Unrestricted | | | 1,788.33 | - | 1,788.33 | 480,276.53 | 482,064.86 | 5,479.54 | 5,569.09 | 469,386.49 | 480,435.12 | 962,499.98 |
| Restricted | | | 8,085.30 | - | 8,085.30 | - | 8,085.30 | 5,962.25 | (9,430.88) | - | - | 8,085.30 |
| | 10,100 | 10,085 | 9,873.63 | - | 9,873.63 | 480,276.53 | 490,150.16 | 11,441.79 | (3,861.79) | 469,386.49 | 480,435.12 | 970,585.28 |
| Newport-Mesa Unified | | | | | | | | | | | | |
| Unrestricted | | | (9,310.51) | - | (9,310.51) | 1,031,653.99 | 1,022,343.48 | 11,770.30 | 10,990.74 | 1,008,261.73 | 1,031,022.77 | 2,053,366.25 |
| Restricted | | | 13,545.07 | - | 13,545.07 | - | 13,545.07 | 12,807.17 | (21,319.38) | - | - | 13,545.07 |
| | 21,790 | 21,663 | 4,234.56 | - | 4,234.56 | 1,031,653.99 | 1,035,888.55 | 24,577.47 | (10,328.64) | 1,008,261.73 | 1,031,022.77 | 2,066,911.32 |
| Orange Unified | | | | | | | | | | | | |
| Unrestricted | | | (59,430.97) | - | (59,430.97) | 1,281,626.37 | 1,222,195.40 | 14,622.27 | 14,905.12 | 1,252,566.12 | 1,282,093.51 | 2,504,288.91 |
| Restricted | | | - | (660.78) | (660.78) | - | - | 15,910.38 | (25,118.47) | - | - | - |
| | 27,383 | 26,912 | (59,430.97) | (660.78) | (60,091.75) | 1,281,626.37 | 1,222,195.40 | 30,532.65 | (10,213.35) | 1,252,566.12 | 1,282,093.51 | 2,504,288.91 |
| Placentia-Yorba Linda Unified | | | | | | | | | | | | |
| Unrestricted | | | 18,086.14 | - | 18,086.14 | 1,233,955.89 | 1,252,042.03 | 14,078.39 | 13,807.29 | 1,205,976.54 | 1,233,862.22 | 2,485,904.25 |
| Restricted | | | 25,587.33 | - | 25,587.33 | - | 25,587.33 | 15,318.58 | (24,567.98) | - | - | 25,587.33 |
| | 25,864 | 25,911 | 43,673.47 | - | 43,673.47 | 1,233,955.89 | 1,277,629.36 | 29,396.97 | (10,760.69) | 1,205,976.54 | 1,233,862.22 | 2,511,491.58 |
| Saddleback Valley Unified | | | | | | | | | | | | |
| Unrestricted | | | (43,495.44) | - | (43,495.44) | 1,322,105.80 | 1,278,610.36 | 15,084.10 | 13,446.86 | 1,292,127.69 | 1,320,658.65 | 2,599,269.01 |
| Restricted | | | 6,919.37 | - | 6,919.37 | - | 6,919.37 | 16,412.90 | (28,018.67) | - | - | 6,919.37 |
| | 28,141 | 27,762 | (36,576.07) | - | (36,576.07) | 1,322,105.80 | 1,285,529.73 | 31,497.00 | (14,571.81) | 1,292,127.69 | 1,320,658.65 | 2,606,188.38 |
| Santa Ana Unified | | | | | | | | | | | | |
| Unrestricted | | | (178,605.00) | - | (178,605.00) | 2,477,245.86 | 2,298,640.86 | 28,263.28 | 39,959.16 | 2,421,075.52 | 2,489,297.96 | 4,787,938.82 |
| Restricted | | | - | (21,813.57) | (21,813.57) | - | - | 30,753.05 | (45,498.04) | - | - | - |
| | 53,206 | 52,018 | (178,605.00) | (21,813.57) | (200,418.57) | 2,477,245.86 | 2,298,640.86 | 59,016.33 | (5,538.88) | 2,421,075.52 | 2,489,297.96 | 4,787,938.82 |
| Tustin Unified | | | | | | | | | | | | |
| Unrestricted | | | 24,882.14 | - | 24,882.14 | 1,160,664.31 | 1,185,546.45 | 13,242.19 | 13,311.47 | 1,134,346.81 | 1,160,900.47 | 2,346,446.92 |
| Restricted | | | 26,646.77 | - | 26,646.77 | - | 26,646.77 | 14,408.73 | (22,847.01) | - | - | 26,646.77 |
| | 24,272 | 24,372 | 51,528.91 | - | 51,528.91 | 1,160,664.31 | 1,212,193.22 | 27,650.92 | (9,535.54) | 1,134,346.81 | 1,160,900.47 | 2,373,093.69 |
| COUNTY | | | | | | | | | | | | |
| Orange County Superintendent | | | | | | | | | | | | |
| Unrestricted | | | (130,380.26) | - | (130,380.26) | 319,882.74 | 189,502.48 | 3,649.59 | (852.57) | 312,629.55 | 315,426.57 | 504,929.05 |
| Restricted | | | - | (36,708.04) | (36,708.04) | - | - | 3,971.09 | (11,265.37) | - | - | - |
| | 7,641 | 6,717 | (130,380.26) | (36,708.04) | (167,088.30) | 319,882.74 | 189,502.48 | 7,620.68 | (12,117.94) | 312,629.55 | 315,426.57 | 504,929.05 |

2016-17 SECOND QUARTER LOTTERY APPORTIONMENT

| District | Reported 2014-15 ADA | Adjusted 2015-16 Annual ADA | ADA Adjustment Amount - Adjusted at 1st Quarter | Accounts Receivable Balance - Due to State from District | 1st Quarter Total Prior Year Adjustment | 1st Quarter Apportioned Amount @ \$47.622858805 | Total Amount Paid as of Dec 31, 2016 (1st Quarter) | Revenue Adjustment Amount (2nd Quarter) | 1st Quarter Corrections - netted against 2nd Quarter Payments | 2nd Quarter Apportioned Amount @ \$46.543033618 | Amount Paid on April 14, 2017 (2nd Quarter) | Total Amount Paid to Date |
|---|----------------------------|--------------------------------------|--|--|--|--|--|--|---|--|---|---------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| CHARTER SCHOOLS | | | | | | | | | | | | |
| Advanced Learning Academy | | | | | | | | | | | | |
| Unrestricted | | | 19,322.23 | - | 19,322.23 | 6,190.97 | 25,513.20 | 70.63 | 126.66 | 6,050.59 | 6,247.88 | 31,761.08 |
| Restricted | | | 6,738.75 | - | 6,738.75 | - | 6,738.75 | 76.85 | (61.02) | - | 15.83 | 6,754.58 |
| | -- | 130 | 26,060.98 | - | 26,060.98 | 6,190.97 | 32,251.95 | 147.48 | 65.64 | 6,050.59 | 6,263.71 | 38,515.66 |
| Capistrano Connections Academy | | | | | | | | | | | | |
| Unrestricted | | | 60,906.74 | - | 60,906.74 | 136,772.85 | 197,679.59 | 1,560.46 | 1,974.37 | 133,671.59 | 137,206.42 | 334,886.01 |
| Restricted | | | 22,900.01 | - | 22,900.01 | - | 22,900.01 | 1,697.92 | (2,261.49) | - | - | 22,900.01 |
| | 2,468 | 2,872 | 83,806.75 | - | 83,806.75 | 136,772.85 | 220,579.60 | 3,258.38 | (287.12) | 133,671.59 | 137,206.42 | 357,786.02 |
| College & Career Preparatory Academy | | | | | | | | | | | | |
| Unrestricted | | | 8,204.43 | - | 8,204.43 | 2,619.25 | 10,823.68 | 29.88 | 35.32 | 2,559.86 | 2,625.06 | 13,448.74 |
| Restricted | | | 2,873.96 | - | 2,873.96 | - | 2,873.96 | 32.51 | (45.56) | - | - | 2,873.96 |
| | -- | 55 | 11,078.39 | - | 11,078.39 | 2,619.25 | 13,697.64 | 62.39 | (10.24) | 2,559.86 | 2,625.06 | 16,322.70 |
| Community Roots | | | | | | | | | | | | |
| Unrestricted | | | 12,060.46 | - | 12,060.46 | 27,049.78 | 39,110.24 | 308.61 | 390.58 | 26,436.44 | 27,135.63 | 66,245.87 |
| Restricted | | | 4,534.03 | - | 4,534.03 | - | 4,534.03 | 335.80 | (447.15) | - | - | 4,534.03 |
| | 488 | 568 | 16,594.49 | - | 16,594.49 | 27,049.78 | 43,644.27 | 644.41 | (56.57) | 26,436.44 | 27,135.63 | 70,779.90 |
| Edward B. Cole Academy | | | | | | | | | | | | |
| Unrestricted | | | 7,569.87 | - | 7,569.87 | 20,906.43 | 28,476.30 | 238.52 | 291.93 | 20,432.39 | 20,962.84 | 49,439.14 |
| Restricted | | | 2,905.97 | - | 2,905.97 | - | 2,905.97 | 259.53 | (356.44) | - | - | 2,905.97 |
| | 389 | 439 | 10,475.84 | - | 10,475.84 | 20,906.43 | 31,382.27 | 498.05 | (64.51) | 20,432.39 | 20,962.84 | 52,345.11 |
| El Rancho Middle School | | | | | | | | | | | | |
| Unrestricted | | | (4,289.63) | - | (4,289.63) | 55,861.61 | 51,571.98 | 637.33 | 641.12 | 54,594.97 | 55,873.42 | 107,445.40 |
| Restricted | | | - | (610.08) | (610.08) | - | - | 693.47 | (1,104.16) | - | - | - |
| | 1,205 | 1,173 | (4,289.63) | (610.08) | (4,899.71) | 55,861.61 | 51,571.98 | 1,330.80 | (463.04) | 54,594.97 | 55,873.42 | 107,445.40 |
| El Sol Santa Ana Science | | | | | | | | | | | | |
| Unrestricted | | | 3,308.65 | - | 3,308.65 | 43,384.42 | 46,693.07 | 494.97 | 535.57 | 42,400.70 | 43,431.24 | 90,124.31 |
| Restricted | | | 1,794.51 | - | 1,794.51 | - | 1,794.51 | 538.58 | (816.45) | - | - | 1,794.51 |
| | 891 | 911 | 5,103.16 | - | 5,103.16 | 43,384.42 | 48,487.58 | 1,033.55 | (280.88) | 42,400.70 | 43,431.24 | 91,918.82 |
| GOALS Academy | | | | | | | | | | | | |
| Unrestricted | | | 29,025.36 | - | 29,025.36 | 9,286.45 | 38,311.81 | 105.95 | 190.19 | 9,075.89 | 9,372.03 | 47,683.84 |
| Restricted | | | 10,119.88 | - | 10,119.88 | - | 10,119.88 | 115.28 | (91.32) | - | 23.96 | 10,143.84 |
| | -- | 195 | 39,145.24 | - | 39,145.24 | 9,286.45 | 48,431.69 | 221.23 | 98.87 | 9,075.89 | 9,395.99 | 57,827.68 |
| Journey School | | | | | | | | | | | | |
| Unrestricted | | | 4,451.76 | - | 4,451.76 | 19,763.48 | 24,215.24 | 225.48 | 260.66 | 19,315.35 | 19,801.49 | 44,016.73 |
| Restricted | | | 1,823.30 | - | 1,823.30 | - | 1,823.30 | 245.34 | (353.68) | - | - | 1,823.30 |
| | 386 | 415 | 6,275.06 | - | 6,275.06 | 19,763.48 | 26,038.54 | 470.82 | (93.02) | 19,315.35 | 19,801.49 | 45,840.03 |

2016-17 SECOND QUARTER LOTTERY APPORTIONMENT

| District | Reported 2014-15 ADA | Adjusted 2015-16 Annual ADA | ADA Adjustment Amount - Adjusted at 1st Quarter | Accounts Receivable Balance - Due to State from District | 1st Quarter Total Prior Year Adjustment | 1st Quarter Apportioned Amount @ \$47.622858805 | Total Amount Paid as of Dec 31, 2016 (1st Quarter) | Revenue Adjustment Amount (2nd Quarter) | 1st Quarter Corrections - netted against 2nd Quarter Payments | 2nd Quarter Apportioned Amount @ \$46.543033618 | Amount Paid on April 14, 2017 (2nd Quarter) | Total Amount Paid to Date |
|---|----------------------------|--------------------------------------|--|--|--|--|--|--|---|--|---|---------------------------------|
| District | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Magnolia Science Acad. Santa Ana | | | | | | | | | | | | |
| Unrestricted | | | (1,867.34) | - | (1,867.34) | 7,143.42 | 5,276.08 | 81.50 | 74.52 | 6,981.45 | 7,137.47 | 12,413.55 |
| Restricted | | | - | (528.51) | (528.51) | - | - | 88.68 | (149.35) | - | - | - |
| | 163 | 150 | (1,867.34) | (528.51) | (2,395.85) | 7,143.42 | 5,276.08 | 170.18 | (74.83) | 6,981.45 | 7,137.47 | 12,413.55 |
| Nova Academy | | | | | | | | | | | | |
| Unrestricted | | | (1,924.87) | - | (1,924.87) | 18,430.04 | 16,505.17 | 210.27 | 208.63 | 18,012.15 | 18,431.05 | 34,936.22 |
| Restricted | | | - | (375.40) | (375.40) | - | - | 228.79 | (367.43) | - | - | - |
| | 401 | 387 | (1,924.87) | (375.40) | (2,300.27) | 18,430.04 | 16,505.17 | 439.06 | (158.80) | 18,012.15 | 18,431.05 | 34,936.22 |
| Opportunities for Learning | | | | | | | | | | | | |
| Unrestricted | | | (554.79) | - | (554.79) | 4,667.04 | 4,112.25 | 53.24 | 52.47 | 4,561.21 | 4,666.92 | 8,779.17 |
| Restricted | | | - | (118.10) | (118.10) | - | - | 57.93 | (93.44) | - | - | - |
| | 102 | 98 | (554.79) | (118.10) | (672.89) | 4,667.04 | 4,112.25 | 111.17 | (40.97) | 4,561.21 | 4,666.92 | 8,779.17 |
| Orange County Educational Arts | | | | | | | | | | | | |
| Unrestricted | | | 1,556.49 | - | 1,556.49 | 27,954.61 | 29,511.10 | 318.93 | 341.82 | 27,320.76 | 27,981.51 | 57,492.61 |
| Restricted | | | 959.72 | - | 959.72 | - | 959.72 | 347.03 | (529.65) | - | - | 959.72 |
| | 578 | 587 | 2,516.21 | - | 2,516.21 | 27,954.61 | 30,470.82 | 665.96 | (187.83) | 27,320.76 | 27,981.51 | 58,452.33 |
| Orange County High School of the Arts | | | | | | | | | | | | |
| Unrestricted | | | 24,927.73 | - | 24,927.73 | 99,341.28 | 124,269.01 | 1,133.40 | 1,324.61 | 97,088.76 | 99,546.77 | 223,815.78 |
| Restricted | | | 10,036.35 | - | 10,036.35 | - | 10,036.35 | 1,233.24 | (1,762.07) | - | - | 10,036.35 |
| | 1,923 | 2,086 | 34,964.08 | - | 34,964.08 | 99,341.28 | 134,305.36 | 2,366.64 | (437.46) | 97,088.76 | 99,546.77 | 233,852.13 |
| Oxford Preparatory Academy - South | | | | | | | | | | | | |
| Unrestricted | | | 4,044.74 | - | 4,044.74 | 42,860.57 | 46,905.31 | 489.00 | 533.46 | 41,888.73 | 42,911.19 | 89,816.50 |
| Restricted | | | 2,037.93 | - | 2,037.93 | - | 2,037.93 | 532.08 | (801.79) | - | - | 2,037.93 |
| | 875 | 900 | 6,082.67 | - | 6,082.67 | 42,860.57 | 48,943.24 | 1,021.08 | (268.33) | 41,888.73 | 42,911.19 | 91,854.43 |
| Ralph A. Gates Charter Language School | | | | | | | | | | | | |
| Unrestricted | | | (3,892.83) | - | (3,892.83) | 49,956.37 | 46,063.54 | 569.96 | 572.99 | 48,823.64 | 49,966.59 | 96,030.13 |
| Restricted | | | - | (564.95) | (564.95) | - | - | 620.16 | (987.79) | - | - | - |
| | 1,078 | 1,049 | (3,892.83) | (564.95) | (4,457.78) | 49,956.37 | 46,063.54 | 1,190.12 | (414.80) | 48,823.64 | 49,966.59 | 96,030.13 |
| Santiago Middle School | | | | | | | | | | | | |
| Unrestricted | | | 10,317.22 | - | 10,317.22 | 49,670.64 | 59,987.86 | 566.70 | 650.14 | 48,544.38 | 49,761.22 | 109,749.08 |
| Restricted | | | 4,284.89 | - | 4,284.89 | - | 4,284.89 | 616.62 | (894.34) | - | - | 4,284.89 |
| | 976 | 1,043 | 14,602.11 | - | 14,602.11 | 49,670.64 | 64,272.75 | 1,183.32 | (244.20) | 48,544.38 | 49,761.22 | 114,033.97 |
| Samueli Academy | | | | | | | | | | | | |
| Unrestricted | | | 17,170.67 | - | 17,170.67 | 18,144.30 | 35,314.97 | 207.01 | 313.44 | 17,732.89 | 18,253.34 | 53,568.31 |
| Restricted | | | 6,143.31 | - | 6,143.31 | - | 6,143.31 | 225.24 | (243.71) | - | - | 6,143.31 |
| | 266 | 381 | 23,313.98 | - | 23,313.98 | 18,144.30 | 41,458.28 | 432.25 | 69.73 | 17,732.89 | 18,253.34 | 59,711.62 |
| Vista Heritage Charter Middle | | | | | | | | | | | | |
| Unrestricted | | | 24,464.16 | - | 24,464.16 | 7,810.14 | 32,274.30 | 89.10 | 105.33 | 7,633.05 | 7,827.48 | 40,101.78 |
| Restricted | | | 8,569.66 | - | 8,569.66 | - | 8,569.66 | 96.95 | (135.87) | - | - | 8,569.66 |
| | -- | 164 | 33,033.82 | - | 33,033.82 | 7,810.14 | 40,843.96 | 186.05 | (30.54) | 7,633.05 | 7,827.48 | 48,671.44 |

2016-17 SECOND QUARTER LOTTERY APPORTIONMENT

| District | Reported 2014-15 ADA | Adjusted 2015-16 Annual ADA | ADA Adjustment Amount - Adjusted at 1st Quarter | Accounts Receivable Balance - Due to State from District | 1st Quarter Total Prior Year Adjustment | 1st Quarter Apportioned Amount @ \$47.622858805 | Total Amount Paid as of Dec 31, 2016 (1st Quarter) | Revenue Adjustment Amount (2nd Quarter) | 1st Quarter Corrections - netted against 2nd Quarter Payments | 2nd Quarter Apportioned Amount @ \$46.543033618 | Amount Paid on April 14, 2017 (2nd Quarter) | Total Amount Paid to Date |
|--------------------------------|----------------------------|--------------------------------------|--|--|--|--|--|--|---|--|---|---------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| COMMUNITY COLLEGES | | | | | | | | | | | | |
| Coast CCD | | | | | | | | | | | | |
| Unrestricted | | | 313,538.82 | - | 313,538.82 | 1,659,418.51 | 1,972,957.33 | 18,932.56 | 21,543.49 | 1,621,792.00 | 1,662,268.05 | 3,635,225.38 |
| Restricted | | | 132,512.78 | - | 132,512.78 | - | 132,512.78 | 20,600.37 | (30,071.25) | - | - | 132,512.78 |
| | 32,817 | 34,845 | 446,051.60 | - | 446,051.60 | 1,659,418.51 | 2,105,470.11 | 39,532.93 | (8,527.76) | 1,621,792.00 | 1,662,268.05 | 3,767,738.16 |
| North Orange County CCD | | | | | | | | | | | | |
| Unrestricted | | | (14,603.19) | - | (14,603.19) | 1,742,568.02 | 1,727,964.83 | 19,881.22 | 20,674.29 | 1,703,056.14 | 1,743,611.65 | 3,471,576.48 |
| Restricted | | | 21,691.65 | - | 21,691.65 | - | 21,691.65 | 21,632.60 | (33,706.33) | - | - | 21,691.65 |
| | 36,784 | 36,591 | 7,088.46 | - | 7,088.46 | 1,742,568.02 | 1,749,656.48 | 41,513.82 | (13,032.04) | 1,703,056.14 | 1,743,611.65 | 3,493,268.13 |
| Rancho Santiago CCD | | | | | | | | | | | | |
| Unrestricted | | | 29,950.46 | - | 29,950.46 | 1,409,160.39 | 1,439,110.85 | 16,077.32 | 16,955.30 | 1,377,208.36 | 1,410,240.98 | 2,849,351.83 |
| Restricted | | | 31,806.55 | - | 31,806.55 | - | 31,806.55 | 17,493.61 | (26,998.81) | - | - | 31,806.55 |
| | 29,464 | 29,590 | 61,757.01 | - | 61,757.01 | 1,409,160.39 | 1,470,917.40 | 33,570.93 | (10,043.51) | 1,377,208.36 | 1,410,240.98 | 2,881,158.38 |
| South Orange County CCD | | | | | | | | | | | | |
| Unrestricted | | | (391,993.53) | - | (391,993.53) | 1,265,529.84 | 873,536.31 | 14,438.62 | (522.85) | 1,236,834.57 | 1,250,750.34 | 2,124,286.65 |
| Restricted | | | - | (116,067.18) | (116,067.18) | - | - | 15,710.55 | (30,752.75) | - | - | - |
| | 29,469 | 26,574 | (391,993.53) | (116,067.18) | (508,060.71) | 1,265,529.84 | 873,536.31 | 30,149.17 | (31,275.60) | 1,236,834.57 | 1,250,750.34 | 2,124,286.65 |



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**California Department of Education
Official Letter**

April 18, 2017

Dear County Offices of Education Chief Business Officials:

2016–17 Second Quarter Lottery Apportionment

The State Controller's Office (SCO) distributed the 2016–17 second quarter lottery apportionment on April 14, 2017. The total apportioned to county offices of education, school districts, and charter schools is \$289,265,641.08 or \$46.54 (\$46.543033618) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment.

A final lottery revenue adjustment is included in this second quarter apportionment. The adjustment reflects additional 2015–16 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 2015–16 totaled \$8,764,888.30. Of this amount, \$0.54 per ADA (\$0.543336573) is unrestricted lottery funding and \$0.59 per ADA (\$0.591200233) is restricted Proposition 20 lottery funding.

Additionally, the SCO issued a "2016—17 First Quarter Lottery Apportionment Payment Calculation Notification" for the December 2016 payment on SCO's Apportionment Web page at http://www.sco.ca.gov/ard_payments_lottery_error1.html. This second quarter lottery apportionment also includes adjustments to correct the 2016–17 first quarter lottery apportionment and prior-year adjustments for 2014–15. This letter also corrects instructions provided in the 2016–17 first quarter lottery apportionment letter dated December 29, 2016, on how to identify 2014–15 ADA in order to compute a local educational agency's (LEA's) 2014–15 ADA adjustment amount.

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 for recalculations:

- **Apportioned Amount:** The amount apportioned for the first quarter of 2016–17 was recalculated for this apportionment. To compute the revised 2016–17 first quarter lottery apportionment, multiply the LEA's 2015–16 ADA (as listed on the 2016–17 second quarter Master Register and adjusted by 1.04446) by the revised rate of \$49.03 per ADA (\$49.031304815) for the unrestricted lottery 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. The SCO experienced a technical issue while uploading the prior year adjustment data in the December 2016 payment, which resulted in an incorrect amount distributed to LEAs due to 2014–15 ADA adjustment amounts.

To compute a LEA's 2015–16 ADA adjustment amount, refer to the 2016–17 first quarter lottery apportionment letter dated December 29, 2016. To compute a LEA's 2014–15 ADA adjustment amount:

- Multiply the LEA's 2014–15 annual ADA (adjusted by 1.04446) as listed on the 2014–15 Lottery ADA Table, posted on the California Department of Education's (CDE's) Lottery Web page at: <http://www.cde.ca.gov/fg/aa/lo/>, by the old rates of \$129.679887860 for the unrestricted lottery apportionment and \$36.762457319 for the Proposition 20 apportionment. This total is the amount apportioned for the 2014–15 fiscal year.
- Multiply the LEA's revised 2014–15 annual ADA as listed on the 2014–15 Lottery ADA Table by the new rates of \$129.667991715 for the unrestricted lottery apportionment and \$36.758812146 for the Proposition 20 apportionment. This total is the amount LEAs should have received for the 2014–15 fiscal year.
- The difference between the two calculations is the ADA adjustment amount for the 2014–15 fiscal year.

LEAs are advised that due to technical issues experienced this year, reconciling adjustments for the prior two fiscal years to the Master Register may require assistance from the SCO.

The CDE requests that county chief business officials inform LEAs immediately of this apportionment. If you have any questions regarding the calculation of the lottery apportionment, please contact Mike Silvera, Fiscal Analyst, SCO, by phone at 916-323-0704, or by e-mail at msilvera@sco.ca.gov. If you have questions regarding the California State Lottery fund or lottery ADA, please contact Victoria Pluim, Staff Services Analyst, CDE, by phone at 916-324-4533, or by email at vpluim@cde.ca.gov.

Sincerely,

Peter Foggiato, Director
School Fiscal Services Division

Last Reviewed: Friday, April 21, 2017