



January 19, 2012

To: Directors and Managers of Business

From: Laurie Weiss, Business Services Specialist
Business Services

Subject: **2011-12 First Quarter Lottery Apportionment**

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**
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Deputy Superintendent

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Associate Superintendent

**ORANGE COUNTY
BOARD OF EDUCATION**

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First quarter lottery apportionments were distributed by the State Controller's Office on December 30, 2011. The actual cash apportionment was received and deposited into the county treasury on January 9, 2012. The apportionment was certified at \$32.40 (32.401597381) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment. 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. Some districts received restricted apportionments due to revenue and ADA adjustments.

Enclosed is a worksheet that summarizes the total 2011-12 first quarter lottery apportionment. The following information is included in the worksheet:

Previously Reported 2009-10 Annual ADA (Column 1): This represents the 2009-10 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 2010-11 lottery apportionment.

Adjusted 2010-11 Annual ADA (Column 2): The actual Annual 2010-11 ADA reported, has been increased by 1.04446 to account for the removal of excused absences. Pursuant to Government Code Section 8880.5(a)(2) the 2010-11 ADA includes ADA for classes for adults and regional occupational centers and programs that was reported for the 2007-08 fiscal year. This is the ADA amount that will be used to calculate the 2011-12 lottery first quarter apportionment.

Revenue Adjustment Amount (Column 3): These are monies that were previously withheld by the California Lottery Commission pending an audit of their year-end financial statements. Both the unrestricted and restricted portions are listed separately for your convenience. These amounts are broken down as \$0.29 per ADA (\$0.293736392) for unrestricted, and \$0.32 per ADA (0.315374925) for restricted.

ADA Adjustment Amount (Column 4): The 2010-11 lottery apportionment was computed using 2009-10 ADA adjusted by the 1.04446 excused absence factor and the 2007-08 ADA for classes for adults and regional occupational centers and programs. Now that the actual Annual 2010-11 ADA is available, adjustments were made to reflect the difference in the apportionment amounts using the correct ADA. Also included in this adjustment are any additional adjustments due to ADA changes for the 2009-10 fiscal year.

Accounts Receivable Balance (Column 5): This amount represents the balance of any accounts receivable due to the State from a local educational agency.

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Total Prior Year Adjustment (Column 6): This amount is the total of Columns 3, 4, and 5.

2011-12 1st Quarter Lottery Apportionment (Column 7): The Adjusted 2010-11 Annual ADA (Column 2) multiplied by \$32.401597381.

Amount Paid on December 30, 2011 (Column 8): The sum of Column 3, Column 4, and Column 7.

In addition to the worksheet, enclosed is a copy of the official letter from the School Fiscal Services Division that details how the adjustments were calculated. The Lottery Educational Apportionment System Master Register (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 at (714) 966-4489.

Enclosures

cc: Darren Dang, Director
Assistant Superintendents, Business
Vice Chancellors, Business

California Department of Education (<http://www.cde.ca.gov/fg/aa/lo/lottery11appt1stq.asp>)
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CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

January 6, 2012

Dear County Offices of Education Chief Business Officials:

2011-12 FIRST QUARTER LOTTERY APPORTIONMENT

The State Controller's Office (SCO) distributed the 2011-12 first quarter lottery apportionment on December 30, 2011. The total apportioned to county offices of education, school districts, and charter schools is \$215,263,016.40 or \$32.40 (\$32.401597381) 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 2009-10 and 2010-11 lottery apportionments based on final lottery revenue totals and actual ADA reports.

To view a copy of the Master Register that lists the ADA, apportionment, adjustments, and net amount actually paid (Remittance Advice) to each county office, school district, charter school, and community college district on a quarterly and year-to-date basis, visit the SCO's Web site at http://www.sco.ca.gov/ard_payments_lottery.html (Outside Source). The Master Register lists the following information:

- **Average Daily Attendance:** The ADA is the actual annual ADA reported for the 2010-11 fiscal year times the statewide average excused absence factor of 1.04446. Pursuant to *Government Code* Section 8880.5(a)(2) the 2010-11 ADA includes ADA for classes for adults and regional occupational centers and programs that was reported for the 2007-08 fiscal year. This ADA is the basis for the 2011-12 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 2011-12 consists of unrestricted (non-Proposition 20) lottery funding only. The SCO will distribute 2011-12 Proposition 20 funding when the total statewide lottery revenue for education has exceeded a specified level (typically not until the third or fourth quarter apportionment).
- **Revenue Adjustment Amount:** This amount reflects additional 2010-11 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 2010-11 totaled \$4,999,186.26. Of this amount, \$0.29 per ADA (\$0.293736392) is unrestricted lottery funding and \$0.32 per ADA (\$0.315374925) is restricted Proposition 20 lottery funding.
- **ADA Adjustment Amount:** The SCO allocates lottery funding based upon prior year annual ADA until the actual annual ADA is available for the current year. Every December, the SCO recalculates lottery funding for the prior two fiscal years according to actual annual ADA (adjusted by the factor of 1.04446) and funding rates per ADA, which change along with statewide ADA totals.

To compute a local educational agency's (LEA's) 2010-11 ADA adjustment amount:

1. Multiply the LEA's 2009-10 annual ADA (as listed on the 2010-11 fourth quarter master register and adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the initial 2010-11 rates of \$113.64363926 for the unrestricted lottery apportionment and \$19.366729425 for the Proposition 20 apportionment. This total is the amount apportioned during the 2010-11 fiscal year.
2. Multiply the LEA's 2010-11 annual ADA (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the new 2010-11 rates of \$113.99542692 for the unrestricted lottery apportionment and \$19.404764952 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2010-11 fiscal year (prior to any lottery revenue adjustments).
3. The difference between the two calculations is the ADA adjustment amount for the 2010-11 fiscal year.

To compute a LEA's 2009-10 ADA adjustment amount:

1. Multiply the LEA's 2009-10 annual ADA as listed on the 2010-11 fourth quarter master register (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the initial 2009-10 rates of \$111.750376259 for the unrestricted lottery apportionment and \$16.993941349 for the Proposition 20 apportionment. This total is the amount apportioned for the 2009-10 fiscal year.
 2. Multiply the LEA's revised (if no revision, use the same ADA as above) 2009-10 annual ADA (adjusted by 1.04446) by the new 2009-10 rates of \$111.718824433 for the unrestricted lottery apportionment and \$16.98857688 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2009-10 fiscal year.
 3. The difference between the two calculations is the ADA adjustment amount for the 2009-10 fiscal year.
- **Accounts Receivable Balance:** This amount represents the balance of any accounts receivable due to the State from a LEA.
 - **Paid Amount:** This total reflects the actual amount paid by the SCO, including the first quarter apportionment and any prior year adjustments.
 - **Non-Proposition 20:** The use of non-Proposition 20 lottery funds is unrestricted. However, pursuant to *Government Code* Section 8880.5, LEAs must use this lottery funding exclusively for the education of pupils and may not use this revenue for the acquisition of real property, construction of facilities, financing of research, or other non-instructional purposes.
 - **Proposition 20:** Proposition 20 lottery funding is restricted for the purchase of instructional materials. California *Education Code* Section 60010 defines instructional materials.

The Department requests that county superintendents of schools inform LEAs immediately of this apportionment. If you have any questions regarding the lottery apportionment, please contact Stel Cordano, Fiscal Consultant, at 916-327-0378 or by e-mail at scordano@cde.ca.gov.

Sincerely,

Scott Hannan, Director
School Fiscal Services Division

SH:ecc

Last Reviewed: Tuesday, January 10, 2012

2011-12 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2009-10 Annual ADA	Adjusted 2010-11 Annual ADA	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 (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381)	Amount Paid on December 30, 2011
	1	2	3	4	5	6	7	8
<u>ELEMENTARY:</u>								
Anaheim City	19,446	19,306	11,759.49	(11,813.40)	-	(53.91)	625,545.23	625,491.32
Restricted			6,088.62	(2,081.34)	-	4,007.28	-	4,007.28
Unrestricted			5,670.87	(9,732.06)	-	(4,061.19)	625,545.23	621,484.04
Buena Park	5,382	5,370	3,270.92	298.50	-	3,569.42	173,996.57	177,565.99
Restricted			1,693.56	(57.03)	-	1,636.53	-	1,636.53
Unrestricted			1,577.36	355.53	-	1,932.89	173,996.57	175,929.46
Centralia	4,618	4,598	2,800.68	(1,038.30)	-	1,762.38	148,982.54	150,744.92
Restricted			1,450.09	(237.22)	-	1,212.87	-	1,212.87
Unrestricted			1,350.59	(801.08)	-	549.51	148,982.54	149,532.05
Cypress	4,086	4,007	2,440.70	(8,960.86)	(135.79)	(6,655.95)	129,833.20	123,313.04
Restricted			1,263.70	(1,263.70)	(135.79)	(135.79)	-	(0.00)
Unrestricted			1,177.00	(7,697.16)	-	(6,520.16)	129,833.20	123,313.04
Fountain Valley	6,327	6,398	3,897.08	12,090.38	-	15,987.46	207,305.42	223,292.88
Restricted			2,017.76	1,635.41	-	3,653.17	-	3,653.17
Unrestricted			1,879.32	10,454.97	-	12,334.29	207,305.42	219,639.71
Fullerton	13,810	13,862	8,443.49	11,810.43	-	20,253.92	449,150.94	469,404.86
Restricted			4,371.72	1,460.23	-	5,831.95	-	5,831.95
Unrestricted			4,071.77	10,350.20	-	14,421.97	449,150.94	463,572.91
Huntington Beach City	6,915	7,171	4,367.93	36,590.82	-	40,958.75	232,351.85	273,310.60
Restricted			2,261.55	5,193.55	-	7,455.10	-	7,455.10
Unrestricted			2,106.38	31,397.27	-	33,503.65	232,351.85	265,855.50
La Habra City	5,591	5,391	3,283.71	(22,708.81)	(1,998.11)	(21,423.21)	174,677.01	155,251.91
Restricted			1,700.18	(1,700.18)	(1,998.11)	(1,998.11)	-	(0.00)
Unrestricted			1,583.53	(21,008.63)	-	(19,425.10)	174,677.01	155,251.91
Magnolia	6,366	6,432	3,917.80	11,051.04	-	14,968.84	208,407.07	223,375.91
Restricted			2,028.49	1,488.71	-	3,517.20	-	3,517.20
Unrestricted			1,889.31	9,562.33	-	11,451.64	208,407.07	219,858.71
Ocean View	9,687	9,662	5,885.23	83.63	-	5,968.86	313,064.23	319,033.09
Restricted			3,047.15	(168.63)	-	2,878.52	-	2,878.52
Unrestricted			2,838.08	252.26	-	3,090.34	313,064.23	316,154.57
Savanna	2,456	2,363	1,439.32	(10,560.30)	(979.17)	(10,100.15)	76,564.97	67,443.99
Restricted			745.23	(745.23)	(979.17)	(979.17)	-	0.00
Unrestricted			694.09	(9,815.07)	-	(9,120.98)	76,564.97	67,443.99
Westminster	9,897	9,916	6,039.94	6,027.35	-	12,067.29	321,294.23	333,361.52
Restricted			3,127.25	692.04	-	3,819.29	-	3,819.29
Unrestricted			2,912.69	5,335.31	-	8,248.00	321,294.23	329,542.23

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2009-10 Annual ADA	Adjusted 2010-11 Annual ADA	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 (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381)	Amount Paid on December 30, 2011
	1	2	3	4	5	6	7	8
<u>HIGH SCHOOL:</u>								
Anaheim Union High	36,924	36,987	22,529.19	29,929.62	-	52,458.81	1,198,437.88	1,250,896.69
Restricted			11,664.77	3,550.09	-	15,214.86	-	15,214.86
Unrestricted			10,864.42	26,379.53	-	37,243.95	1,198,437.88	1,235,681.83
Fullerton Joint Union High	17,092	16,991	10,349.40	(7,312.85)	-	3,036.55	550,535.54	553,572.09
Restricted			5,358.53	(1,384.47)	-	3,974.06	-	3,974.06
Unrestricted			4,990.87	(5,928.38)	-	(937.51)	550,535.54	549,598.03
Huntington Beach Union High	20,040	20,216	12,313.78	30,035.84	-	42,349.62	655,030.69	697,380.31
Restricted			6,375.61	4,002.01	-	10,377.62	-	10,377.62
Unrestricted			5,938.17	26,033.83	-	31,972.00	655,030.69	687,002.69
<u>UNIFIED:</u>								
Brea-Olinda Unified	6,192	6,191	3,771.00	2,051.79	-	5,822.79	200,598.28	206,421.07
Restricted			1,952.48	182.88	-	2,135.36	-	2,135.36
Unrestricted			1,818.52	1,868.91	-	3,687.43	200,598.28	204,285.71
Capistrano Unified	53,140	53,435	32,547.85	72,393.05	-	104,940.90	1,731,379.35	1,836,320.25
Restricted			16,852.05	9,346.27	-	26,198.32	-	26,198.32
Unrestricted			15,695.80	63,046.78	-	78,742.58	1,731,379.35	1,810,121.93
Garden Grove Unified	52,333	52,577	32,025.23	50,760.92	-	82,786.15	1,703,578.78	1,786,364.93
Restricted			16,581.46	6,410.56	-	22,992.02	-	22,992.02
Unrestricted			15,443.77	44,350.36	-	59,794.13	1,703,578.78	1,763,372.91
Irvine Unified	28,134	28,597	17,418.74	71,692.95	-	89,111.69	926,588.48	1,015,700.17
Restricted			9,018.77	9,903.56	-	18,922.33	-	18,922.33
Unrestricted			8,399.97	61,789.39	-	70,189.36	926,588.48	996,777.84
Laguna Beach Unified	2,963	3,076	1,873.62	16,119.87	-	17,993.49	99,667.31	117,660.80
Restricted			970.09	2,289.54	-	3,259.63	-	3,259.63
Unrestricted			903.53	13,830.33	-	14,733.86	99,667.31	114,401.17
Los Alamitos Unified	9,854	9,955	6,063.69	17,337.05	-	23,400.74	322,557.90	345,958.64
Restricted			3,139.55	2,332.79	-	5,472.34	-	5,472.34
Unrestricted			2,924.14	15,004.26	-	17,928.40	322,557.90	340,486.30
Newport-Mesa Unified	23,098	23,224	14,145.99	24,959.88	-	39,105.87	752,494.69	791,600.56
Restricted			7,324.26	3,199.65	-	10,523.91	-	10,523.91
Unrestricted			6,821.73	21,760.23	-	28,581.96	752,494.69	781,076.65
Orange Unified	28,107	28,275	17,222.61	32,330.38	-	49,552.99	916,155.16	965,708.15
Restricted			8,917.22	4,178.29	-	13,095.51	-	13,095.51
Unrestricted			8,305.39	28,152.09	-	36,457.48	916,155.16	952,612.64

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2009-10 Annual ADA	Adjusted 2010-11 Annual ADA	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 (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381)	Amount Paid on December 30, 2011
	1	2	3	4	5	6	7	8
Placentia-Yorba Linda Unified	26,828	26,843	16,350.36	27,557.21	-	43,907.57	869,756.07	913,663.64
Restricted			8,465.60	3,291.15	-	11,756.75	-	11,756.75
Unrestricted			7,884.76	24,266.06	-	32,150.82	869,756.07	901,906.89
Saddleback Valley Unified	34,036	33,354	20,316.29	(77,364.34)	(1,603.05)	(58,651.10)	1,080,722.87	1,023,674.82
Restricted			10,519.01	(10,519.01)	(1,603.05)	(1,603.05)	-	(0.00)
Unrestricted			9,797.28	(66,845.33)	-	(57,048.05)	1,080,722.87	1,023,674.82
Santa Ana Unified	54,248	53,905	32,834.14	(26,611.75)	-	6,222.39	1,746,608.10	1,752,830.49
Restricted			17,000.28	(4,883.49)	-	12,116.79	-	12,116.79
Unrestricted			15,833.86	(21,728.26)	-	(5,894.40)	1,746,608.10	1,740,713.70
Tustin Unified	23,169	23,942	14,583.33	111,423.56	-	126,006.89	775,759.04	901,765.93
Restricted			7,550.70	15,773.83	-	23,324.53	-	23,324.53
Unrestricted			7,032.63	95,649.73	-	102,682.36	775,759.04	878,441.40
COUNTY:								
Orange County Superintendent	14,815	15,537	9,463.76	101,543.25	-	111,007.01	503,423.61	614,430.62
Restricted			4,899.98	14,494.26	-	19,394.24	-	19,394.24
Unrestricted			4,563.78	87,048.99	-	91,612.77	503,423.61	595,036.38

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2009-10 Annual ADA	Adjusted 2010-11 Annual ADA	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 (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381)	Amount Paid on December 30, 2011
	1	2	3	4	5	6	7	8
CHARTER SCHOOLS:								
Capistrano Connections Academy	1,016	1,309	797.32	39,444.79	-	40,242.11	42,413.69	82,655.80
Restricted			412.82	5,718.78	-	6,131.60	-	6,131.60
Unrestricted			384.50	33,726.01	-	34,110.51	42,413.69	76,524.20
Edward B. Cole Academy	338	337	205.26	(14.12)	-	191.14	10,919.33	11,110.47
Restricted			106.28	-8.37	-	97.91	-	97.91
Unrestricted			98.98	-5.75	-	93.23	10,919.33	11,012.56
Gates Charter Language School	871	907	552.45	5,109.79	-	5,662.24	29,388.24	35,050.48
Restricted			286.04	727.03	-	1,013.07	-	1,013.07
Unrestricted			266.41	4,382.76	-	4,649.17	29,388.24	34,037.41
El Rancho Middle School	1,172	1,168	711.43	(119.99)	-	591.44	37,845.06	38,436.50
Restricted			368.35	(39.33)	-	329.02	-	329.02
Unrestricted			343.08	(80.66)	-	262.42	37,845.06	38,107.48
El Sol Santa Ana Science	545	630	383.73	11,531.37	-	11,915.10	20,413.00	32,328.10
Restricted			198.68	1,667.21	-	1,865.89	-	1,865.89
Unrestricted			185.05	9,864.16	-	10,049.21	20,413.00	30,462.21
Journey	239	254	154.70	2,085.34	-	2,240.04	8,230.00	10,470.04
Restricted			80.10	298.88	-	378.98	-	378.98
Unrestricted			74.60	1,786.46	-	1,861.06	8,230.00	10,091.06
Nova Academy	212	286	174.19	9,946.42	-	10,120.61	9,266.85	19,387.46
Restricted			90.19	1442.87	-	1,533.06	-	1,533.06
Unrestricted			84.00	8503.55	-	8,587.55	9,266.85	17,854.40
Opportunities for Learning	101	116	70.65	2,036.66	-	2,107.31	3,758.58	5,865.89
Restricted			36.58	294.37	-	330.95	-	330.95
Unrestricted			34.07	1,742.29	-	1,776.36	3,758.58	5,534.94
Orange County Educational Arts	533	539	328.30	988.47	-	1,316.77	17,464.46	18,781.23
Restricted			169.98	133.82	-	303.80	-	303.80
Unrestricted			158.32	854.65	-	1,012.97	17,464.46	18,477.43
Orange County High School of the Arts	1,397	1,552	945.33	21,170.04	-	22,115.37	50,287.27	72,402.64
Restricted			489.46	3,053.38	-	3,542.84	-	3,542.84
Unrestricted			455.87	18,116.66	-	18,572.53	50,287.27	68,859.80
Santiago Middle School	1,003	999	608.49	(179.64)	-	428.85	32,369.19	32,798.04
Restricted			315.05	(44.85)	-	270.20	-	270.20
Unrestricted			293.44	(134.79)	-	158.65	32,369.19	32,527.84

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 FIRST QUARTER LOTTERY APPORTIONMENT

District	Previously Reported 2009-10 Annual ADA	Adjusted 2010-11 Annual ADA	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 (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381)	Amount Paid on December 30, 2011
	1	2	3	4	5	6	7	8
<u>Community Colleges:</u>								
North Orange County CCD	39,672	38,631	23,530.57	(118,148.10)	(6,720.98)	(101,338.51)	1,251,706.10	1,157,088.57
Restricted			12,183.24	(12,183.24)	(6,720.98)	(6,720.98)	-	(0.00)
Unrestricted			11,347.33	(105,964.86)	-	(94,617.53)	1,251,706.10	1,157,088.57
Coast CCD	37,885	37,015	22,546.25	(98,717.48)	(3,970.80)	(80,142.03)	1,199,345.12	1,123,173.89
Restricted			11,673.60	(11,673.60)	(3,970.80)	(3,970.80)	-	0.00
Unrestricted			10,872.65	(87,043.88)	-	(76,171.23)	1,199,345.12	1,123,173.89
Rancho Santiago CCD	31,147	31,254	19,037.15	25,265.82	-	44,302.97	1,012,679.52	1,056,982.49
Restricted			9,856.72	3,093.92	-	12,950.64	-	12,950.64
Unrestricted			9,180.43	22,171.90	-	31,352.33	1,012,679.52	1,044,031.85
South Orange County CCD	27,298	29,349	17,876.79	273,584.39	-	291,461.18	950,954.48	1,242,415.66
Restricted			9,255.93	39,416.88	-	48,672.81	-	48,672.81
Unrestricted			8,620.86	234,167.51	-	242,788.37	950,954.48	1,193,742.85

Note: Lottery is calculated pursuant to Government Code 8880.5