



January 2, 2013

To: Directors and Managers of Business

From: Laurie Weiss, Business Services Specialist
Business Services

Subject: **2012-13 First Quarter Lottery Apportionment**

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**

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**ORANGE COUNTY
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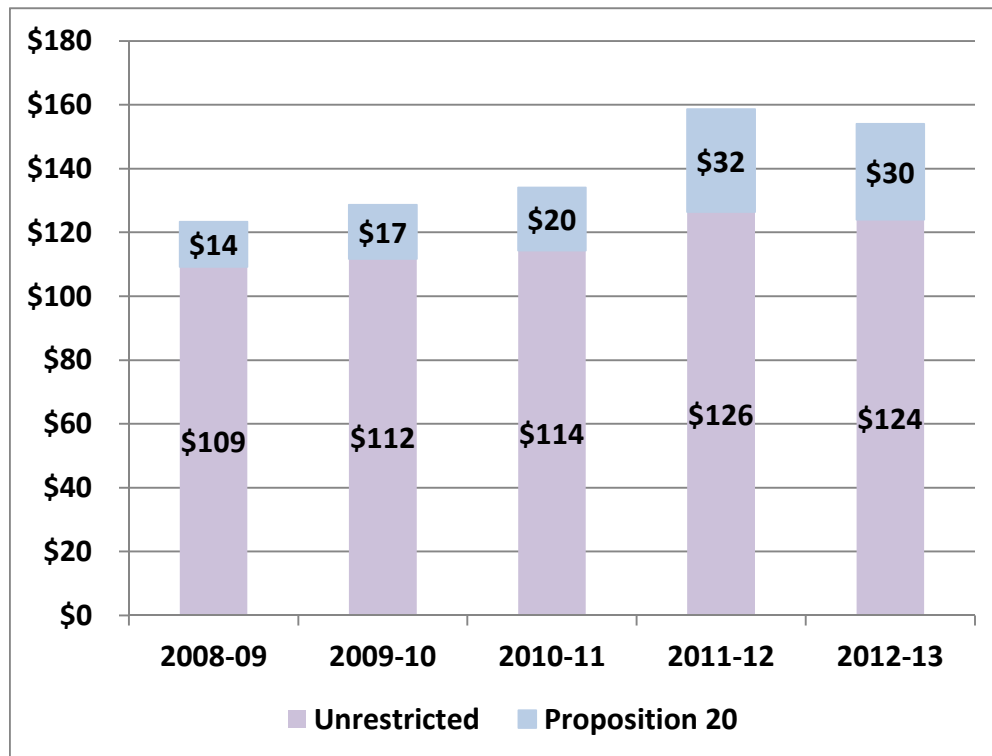
First quarter lottery apportionments were distributed by the State Controller's Office on December 28, 2012. The apportionment was certified at \$33.73 (33.731837184) per unit of average daily attendance (ADA) for the unrestricted lottery apportionment. The restricted "Proposition 20" portion for this year will not be made available until the third or fourth quarter when the growth in lottery revenues for the year will be known.

Enclosed is a worksheet that summarizes the total 2012-13 first quarter lottery apportionment. The following information is included in the worksheet:

- **Previously Reported 2010-11 Annual ADA (Column 1):** This represents the 2010-11 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 2011-12 lottery apportionment.
- **Adjusted 2011-12 Annual ADA (Column 2):** The actual Annual 2011-12 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 2011-12 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 2012-13 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 \$0.28 per ADA (\$0.279031412) is for unrestricted, and \$0.30 per ADA (0.300326176) is for restricted.
- **ADA Adjustment Amount (Column 4):** The 2011-12 lottery apportionment was computed using 2010-11 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 2011-12 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 2010-11 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.
- **Total Prior Year Adjustment (Column 6):** This amount is the total of Columns 3, 4, and 5.
- **2012-13 1st Quarter Lottery Apportionment (Column 7):** The Adjusted 2011-12 Annual ADA (Column 2) multiplied by \$33.731837184. □
- **Amount Paid on December 28, 2012 (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

The following chart shows the lottery apportionments per ADA that have been received along with the 2012-13 projected apportionment per ADA. The 2010-11 amount per ADA is final and the 2011-12 amount per ADA may be revised when the 2013-14 First Quarter lottery apportionment is finalized.



If you have any questions or concerns regarding this information, please contact me at (714) 966-4489.

Enclosures

cc: Chris Lombardo, Coordinator, District Accounting Services
Assistant Superintendents, Business
Vice Chancellors, Business

2012-13 FIRST QUARTER LOTTERY APPORTIONMENT

| District | Previously Reported 2010-11 Annual ADA | Adjusted 2011-12 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) | 2012-13 1st Quarter Lottery Apportionment @ 33.73 (33.731837184) | Amount Paid on December 28, 2012 |
|---------------------------|--|-----------------------------|---|--|--|--|--|----------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| <u>ELEMENTARY:</u> | | | | | | | | |
| Anaheim City | 19,306 | 19,542 | 11,321.80 | 59,226.93 | - | 70,548.73 | 659,187.56 | 729,736.29 |
| Restricted | | | 5,868.97 | 13,018.35 | - | 18,887.32 | - | 18,887.32 |
| Unrestricted | | | 5,452.83 | 46,208.58 | - | 51,661.41 | 659,187.56 | 710,848.97 |
| Buena Park | 5,370 | 5,387 | 3,120.99 | 8,786.86 | - | 11,907.85 | 181,713.40 | 193,621.25 |
| Restricted | | | 1,617.85 | 2,073.23 | - | 3,691.08 | - | 3,691.08 |
| Unrestricted | | | 1,503.14 | 6,713.63 | - | 8,216.77 | 181,713.40 | 189,930.17 |
| Centralia | 4,598 | 4,508 | 2,611.74 | (8,801.51) | (197.89) | (6,387.66) | 152,063.12 | 145,873.35 |
| Restricted | | | 1,353.87 | (1,353.87) | (197.89) | (197.89) | - | 0.00 |
| Unrestricted | | | 1,257.87 | (7,447.64) | - | (6,189.77) | 152,063.12 | 145,873.35 |
| Cypress | 4,007 | 4,002 | 2,318.58 | 3,761.82 | - | 6,080.40 | 134,994.81 | 141,075.21 |
| Restricted | | | 1,201.90 | 984.29 | - | 2,186.19 | - | 2,186.19 |
| Unrestricted | | | 1,116.68 | 2,777.53 | - | 3,894.21 | 134,994.81 | 138,889.02 |
| Fountain Valley | 6,398 | 6,445 | 3,733.95 | 14,695.58 | - | 18,429.53 | 217,401.69 | 235,831.22 |
| Restricted | | | 1,935.60 | 3,321.17 | - | 5,256.77 | - | 5,256.77 |
| Unrestricted | | | 1,798.35 | 11,374.41 | - | 13,172.76 | 217,401.69 | 230,574.45 |
| Fullerton | 13,862 | 13,934 | 8,072.76 | 27,125.50 | - | 35,198.26 | 470,019.41 | 505,217.67 |
| Restricted | | | 4,184.74 | 6,246.48 | - | 10,431.22 | - | 10,431.22 |
| Unrestricted | | | 3,888.02 | 20,879.02 | - | 24,767.04 | 470,019.41 | 494,786.45 |
| Huntington Beach City | 7,171 | 7,253 | 4,202.07 | 21,104.78 | - | 25,306.85 | 244,657.01 | 269,963.86 |
| Restricted | | | 2,178.26 | 4,655.43 | - | 6,833.69 | - | 6,833.69 |
| Unrestricted | | | 2,023.81 | 16,449.35 | - | 18,473.16 | 244,657.01 | 263,130.17 |
| La Habra City | 5,391 | 5,316 | 3,079.86 | (5,728.10) | - | (2,648.24) | 179,318.44 | 176,670.20 |
| Restricted | | | 1,596.53 | (848.18) | - | 748.35 | - | 748.35 |
| Unrestricted | | | 1,483.33 | (4,879.92) | - | (3,396.59) | 179,318.44 | 175,921.85 |
| Magnolia | 6,432 | 6,450 | 3,736.85 | 10,151.31 | - | 13,888.16 | 217,570.34 | 231,458.50 |
| Restricted | | | 1,937.10 | 2,408.09 | - | 4,345.19 | - | 4,345.19 |
| Unrestricted | | | 1,799.75 | 7,743.22 | - | 9,542.97 | 217,570.34 | 227,113.31 |
| Ocean View | 9,662 | 9,653 | 5,592.53 | 9,553.78 | - | 15,146.31 | 325,613.42 | 340,759.73 |
| Restricted | | | 2,899.04 | 2,470.62 | - | 5,369.66 | - | 5,369.66 |
| Unrestricted | | | 2,693.49 | 7,083.16 | - | 9,776.65 | 325,613.42 | 335,390.07 |
| Savanna | 2,363 | 2,434 | 1,410.15 | 13,904.53 | - | 15,314.68 | 82,103.29 | 97,417.97 |
| Restricted | | | 730.99 | 2,933.46 | - | 3,664.45 | - | 3,664.45 |
| Unrestricted | | | 679.16 | 10,971.07 | - | 11,650.23 | 82,103.29 | 93,753.52 |
| Westminster | 9,916 | 9,851 | 5,707.24 | 992.60 | - | 6,699.84 | 332,292.32 | 338,992.16 |
| Restricted | | | 2,958.51 | 761.20 | - | 3,719.71 | - | 3,719.71 |
| Unrestricted | | | 2,748.73 | 231.40 | - | 2,980.13 | 332,292.32 | 335,272.45 |

Note: Lottery is calculated pursuant to Government Code 8880.5

2012-13 FIRST QUARTER LOTTERY APPORTIONMENT

| District | Previously Reported 2010-11 Annual ADA | Adjusted 2011-12 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) | 2012-13 1st Quarter Lottery Apportionment @ 33.73 (33.731837184) | Amount Paid on December 28, 2012 |
|-----------------------------|--|-----------------------------|---|--|--|--|--|----------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| <u>HIGH SCHOOL:</u> | | | | | | | | |
| Anaheim Union High | 36,987 | 36,476 | 21,132.63 | (38,736.24) | - | (17,603.61) | 1,230,402.49 | 1,212,798.88 |
| Restricted | | | 10,954.69 | (5,705.82) | - | 5,248.87 | - | 5,248.87 |
| Unrestricted | | | 10,177.94 | (33,030.42) | - | (22,852.48) | 1,230,402.49 | 1,207,550.01 |
| Fullerton Joint Union High | 16,991 | 17,071 | 9,890.20 | 31,944.27 | - | 41,834.47 | 575,836.19 | 617,670.66 |
| Restricted | | | 5,126.86 | 7,393.86 | - | 12,520.72 | - | 12,520.72 |
| Unrestricted | | | 4,763.34 | 24,550.41 | - | 29,313.75 | 575,836.19 | 605,149.94 |
| Huntington Beach Union High | 20,216 | 20,393 | 11,814.83 | 50,936.89 | - | 62,751.72 | 687,893.35 | 750,645.07 |
| Restricted | | | 6,124.55 | 11,400.65 | - | 17,525.20 | - | 17,525.20 |
| Unrestricted | | | 5,690.28 | 39,536.24 | - | 45,226.52 | 687,893.35 | 733,119.87 |
| <u>UNIFIED:</u> | | | | | | | | |
| Brea-Olinda Unified | 6,191 | 6,229 | 3,608.81 | 13,038.14 | - | 16,646.95 | 210,115.61 | 226,762.56 |
| Restricted | | | 1,870.73 | 2,975.72 | - | 4,846.45 | - | 4,846.45 |
| Unrestricted | | | 1,738.08 | 10,062.42 | - | 11,800.50 | 210,115.61 | 221,916.11 |
| Capistrano Unified | 53,435 | 52,701 | 30,532.71 | (55,333.20) | - | (24,800.49) | 1,777,701.55 | 1,752,901.06 |
| Restricted | | | 15,827.48 | (8,114.69) | - | 7,712.79 | - | 7,712.79 |
| Unrestricted | | | 14,705.23 | (47,218.51) | - | (32,513.28) | 1,777,701.55 | 1,745,188.27 |
| Garden Grove Unified | 52,577 | 52,429 | 30,375.13 | 36,339.13 | - | 66,714.26 | 1,768,526.49 | 1,835,240.75 |
| Restricted | | | 15,745.80 | 10,293.26 | - | 26,039.06 | - | 26,039.06 |
| Unrestricted | | | 14,629.33 | 26,045.87 | - | 40,675.20 | 1,768,526.49 | 1,809,201.69 |
| Irvine Unified | 28,597 | 29,515 | 17,099.73 | 177,558.37 | - | 194,658.10 | 995,595.17 | 1,190,253.27 |
| Restricted | | | 8,864.12 | 37,370.53 | - | 46,234.65 | - | 46,234.65 |
| Unrestricted | | | 8,235.61 | 140,187.84 | - | 148,423.45 | 995,595.17 | 1,144,018.62 |
| Laguna Beach Unified | 3,076 | 3,094 | 1,792.52 | 6,338.89 | - | 8,131.41 | 104,366.30 | 112,497.71 |
| Restricted | | | 929.20 | 1,450.47 | - | 2,379.67 | - | 2,379.67 |
| Unrestricted | | | 863.32 | 4,888.42 | - | 5,751.74 | 104,366.30 | 110,118.04 |
| Los Alamitos Unified | 9,955 | 10,067 | 5,832.38 | 29,008.36 | - | 34,840.74 | 339,578.40 | 374,419.14 |
| Restricted | | | 3,023.38 | 6,404.43 | - | 9,427.81 | - | 9,427.81 |
| Unrestricted | | | 2,809.00 | 22,603.93 | - | 25,412.93 | 339,578.40 | 364,991.33 |
| Newport-Mesa Unified | 23,224 | 23,373 | 13,541.32 | 49,929.09 | - | 63,470.41 | 788,414.23 | 851,884.64 |
| Restricted | | | 7,019.52 | 11,367.99 | - | 18,387.51 | - | 18,387.51 |
| Unrestricted | | | 6,521.80 | 38,561.10 | - | 45,082.90 | 788,414.23 | 833,497.13 |
| Orange Unified | 28,275 | 28,128 | 16,296.16 | 8,890.02 | - | 25,186.18 | 948,809.11 | 973,995.29 |
| Restricted | | | 8,447.57 | 3,390.64 | - | 11,838.21 | - | 11,838.21 |
| Unrestricted | | | 7,848.59 | 5,499.38 | - | 13,347.97 | 948,809.11 | 962,157.08 |

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2012-13 FIRST QUARTER LOTTERY APPORTIONMENT

| District | Previously Reported 2010-11 Annual ADA | Adjusted 2011-12 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) | 2012-13 1st Quarter Lottery Apportionment @ 33.73 (33.731837184) | Amount Paid on December 28, 2012 |
|-------------------------------|--|-----------------------------|---|--|--|--|--|----------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Placentia-Yorba Linda Unified | 26,843 | 26,942 | 15,609.04 | 46,540.98 | - | 62,150.02 | 908,803.15 | 970,953.17 |
| Restricted | | | 8,091.38 | 10,868.87 | - | 18,960.25 | - | 18,960.25 |
| Unrestricted | | | 7,517.66 | 35,672.11 | - | 43,189.77 | 908,803.15 | 951,992.92 |
| Saddleback Valley Unified | 33,354 | 32,611 | 18,893.42 | (75,195.71) | (4,330.73) | (60,633.02) | 1,100,028.94 | 1,043,726.65 |
| Restricted | | | 9,793.93 | (9,793.93) | (4,330.73) | (4,330.73) | - | (0.00) |
| Unrestricted | | | 9,099.49 | (65,401.78) | - | (56,302.29) | 1,100,028.94 | 1,043,726.65 |
| Santa Ana Unified | 53,905 | 53,905 | 31,230.26 | 61,236.30 | - | 92,466.56 | 1,818,314.68 | 1,910,781.24 |
| Restricted | | | 16,189.08 | 15,381.55 | - | 31,570.63 | - | 31,570.63 |
| Unrestricted | | | 15,041.18 | 45,854.75 | - | 60,895.93 | 1,818,314.68 | 1,879,210.61 |
| Tustin Unified | 23,942 | 24,473 | 14,178.61 | 111,246.52 | - | 125,425.13 | 825,519.25 | 950,944.38 |
| Restricted | | | 7,349.88 | 23,747.74 | - | 31,097.62 | - | 31,097.62 |
| Unrestricted | | | 6,828.73 | 87,498.78 | - | 94,327.51 | 825,519.25 | 919,846.76 |
| COUNTY: | | | | | | | | |
| Orange County Superintendent | 15,537 | 15,554 | 9,011.32 | 19,934.42 | - | 28,945.74 | 524,664.99 | 553,610.73 |
| Restricted | | | 4,671.27 | 4,915.16 | - | 9,586.43 | - | 9,586.43 |
| Unrestricted | | | 4,340.05 | 15,019.26 | - | 19,359.31 | 524,664.99 | 544,024.30 |

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2012-13 FIRST QUARTER LOTTERY APPORTIONMENT

| District | Previously Reported 2010-11 Annual ADA | Adjusted 2011-12 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) | 2012-13 1st Quarter Lottery Apportionment @ 33.73 (33.731837184) | Amount Paid on December 28, 2012 |
|---------------------------------------|--|-----------------------------|---|--|--|--|--|----------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| CHARTER SCHOOLS: | | | | | | | | |
| Capistrano Connections Academy | 1,309 | 1,630 | 944.35 | 52,214.85 | - | 53,159.20 | 54,982.89 | 108,142.09 |
| Restricted | | | 489.53 | 10,587.66 | - | 11,077.19 | - | 11,077.19 |
| Unrestricted | | | 454.82 | 41,627.19 | - | 42,082.01 | 54,982.89 | 97,064.90 |
| Edward B. Cole Academy | 337 | 380 | 220.15 | 7,178.18 | - | 7,398.33 | 12,818.09 | 20,216.42 |
| Restricted | | | 114.12 | 1,464.42 | - | 1,578.54 | - | 1,578.54 |
| Unrestricted | | | 106.03 | 5,713.76 | - | 5,819.79 | 12,818.09 | 18,637.88 |
| Community Roots | | 108 | 62.56 | 17,073.69 | - | 17,136.25 | 3,643.03 | 20,779.28 |
| Restricted | | | 32.43 | 3,437.52 | - | 3,469.95 | - | 3,469.95 |
| Unrestricted | | | 30.13 | 13,636.17 | - | 13,666.30 | 3,643.03 | 17,309.33 |
| Gates Charter Language School | 907 | 932 | 539.95 | 4,981.09 | - | 5,521.04 | 31,438.07 | 36,959.11 |
| Restricted | | | 279.90 | 1,054.29 | - | 1,334.19 | - | 1,334.19 |
| Unrestricted | | | 260.05 | 3,926.80 | - | 4,186.85 | 31,438.07 | 35,624.92 |
| El Rancho Middle School | 1,168 | 1,199 | 694.64 | 6,225.81 | - | 6,920.45 | 40,444.47 | 47,364.92 |
| Restricted | | | 360.09 | 1,319.70 | - | 1,679.79 | - | 1,679.79 |
| Unrestricted | | | 334.55 | 4,906.11 | - | 5,240.66 | 40,444.47 | 45,685.13 |
| El Sol Santa Ana Science | 630 | 715 | 414.23 | 14,148.25 | - | 14,562.48 | 24,118.26 | 38,680.74 |
| Restricted | | | 214.73 | 2,884.44 | - | 3,099.17 | - | 3,099.17 |
| Unrestricted | | | 199.50 | 11,263.81 | - | 11,463.31 | 24,118.26 | 35,581.57 |
| Journey | 254 | 272 | 157.57 | 3,133.11 | - | 3,290.68 | 9,175.05 | 12,465.73 |
| Restricted | | | 81.68 | 645.23 | - | 726.91 | - | 726.91 |
| Unrestricted | | | 75.89 | 2,487.88 | - | 2,563.77 | 9,175.05 | 11,738.82 |
| Nova Academy | 286 | 362 | 209.71 | 12,335.23 | - | 12,544.94 | 12,210.92 | 24,755.86 |
| Restricted | | | 108.71 | 2,499.91 | - | 2,608.62 | - | 2,608.62 |
| Unrestricted | | | 101.00 | 9,835.32 | - | 9,936.32 | 12,210.92 | 22,147.24 |
| Opportunities for Learning | 116 | 128 | 74.15 | 2,028.11 | - | 2,102.26 | 4,317.67 | 6,419.93 |
| Restricted | | | 38.44 | 414.94 | - | 453.38 | - | 453.38 |
| Unrestricted | | | 35.71 | 1,613.17 | - | 1,648.88 | 4,317.67 | 5,966.55 |
| Orange County Educational Arts | 539 | 553 | 320.38 | 2,556.61 | - | 2,876.99 | 18,653.70 | 21,530.69 |
| Restricted | | | 166.08 | 559.83 | - | 725.91 | - | 725.91 |
| Unrestricted | | | 154.30 | 1,996.78 | - | 2,151.08 | 18,653.70 | 20,804.78 |
| Orange County High School of the Arts | 1,552 | 1,744 | 1,010.39 | 32,104.96 | - | 33,115.35 | 58,828.32 | 91,943.67 |
| Restricted | | | 523.76 | 6,552.23 | - | 7,075.99 | - | 7,075.99 |
| Unrestricted | | | 486.63 | 25,552.73 | - | 26,039.36 | 58,828.32 | 84,867.68 |

Note: Lottery is calculated pursuant to Government Code 8880.5

2012-13 FIRST QUARTER LOTTERY APPORTIONMENT

| District | Previously Reported 2010-11 Annual ADA | Adjusted 2011-12 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) | 2012-13 1st Quarter Lottery Apportionment @ 33.73 (33.731837184) | Amount Paid on December 28, 2012 |
|------------------------------------|--|-----------------------------------|--|---|--|---|--|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Oxford Preparatory Academy - South | | 585 | 338.92 | 92,482.56 | - | 92,821.48 | 19,733.12 | 112,554.60 |
| Restricted | | | 175.69 | 18,619.96 | - | 18,795.65 | - | 18,795.65 |
| Unrestricted | | | 163.23 | 73,862.60 | - | 74,025.83 | 19,733.12 | 93,758.95 |
| Santiago Middle School | 999 | 976 | 565.44 | (2,346.15) | (153.68) | (1,934.39) | 32,922.27 | 31,141.56 |
| Restricted | | | 293.11 | (293.11) | (153.68) | (153.68) | - | (0.00) |
| Unrestricted | | | 272.33 | (2,053.04) | - | (1,780.71) | 32,922.27 | 31,141.56 |

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2012-13 FIRST QUARTER LOTTERY APPORTIONMENT

| District | Previously Reported 2010-11 Annual ADA | Adjusted 2011-12 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) | 2012-13 1st Quarter Lottery Apportionment @ 33.73 (33.731837184) | Amount Paid on December 28, 2012 |
|-----------------------------------|--|-----------------------------|---|--|--|--|--|----------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| <u>Community Colleges:</u> | | | | | | | | |
| North Orange County CCD | 38,631 | 33,976 | 19,684.25 | (564,853.59) | (126,893.87) | (672,063.21) | 1,146,072.90 | 600,903.56 |
| Restricted | | | 10,203.88 | (10,203.88) | (126,893.87) | (126,893.87) | - | 0.00 |
| Unrestricted | | | 9,480.37 | (554,649.71) | - | (545,169.34) | 1,146,072.90 | 600,903.56 |
| Coast CCD | 37,015 | 35,253 | 20,424.08 | (201,483.78) | (34,916.96) | (215,976.66) | 1,189,148.45 | 1,008,088.75 |
| Restricted | | | 10,587.39 | (10,587.39) | (34,916.96) | (34,916.96) | - | (0.00) |
| Unrestricted | | | 9,836.69 | (190,896.39) | - | (181,059.70) | 1,189,148.45 | 1,008,088.75 |
| Rancho Santiago CCD | 31,254 | 28,124 | 16,293.84 | (404,455.58) | (86,986.04) | (475,147.78) | 948,674.18 | 560,512.44 |
| Restricted | | | 8,446.37 | (8,446.37) | (86,986.04) | (86,986.04) | - | 0.00 |
| Unrestricted | | | 7,847.47 | (396,009.21) | - | (388,161.74) | 948,674.18 | 560,512.44 |
| South Orange County CCD | 29,349 | 28,988 | 16,794.41 | (26,255.80) | - | (9,461.39) | 977,818.49 | 968,357.10 |
| Restricted | | | 8,705.85 | (3,487.20) | - | 5,218.65 | - | 5,218.65 |
| Unrestricted | | | 8,088.56 | (22,768.60) | - | (14,680.04) | 977,818.49 | 963,138.45 |

Note: Lottery is calculated pursuant to Government Code 8880.5

California Department of Education (<http://www.cde.ca.gov/fg/aa/lo/lottery12appt1stq.asp>)
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TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

December 31, 2012

Dear County Offices of Education Chief Business Officials:

2012-13 FIRST QUARTER LOTTERY APPORTIONMENT

The State Controller's Office (SCO) distributed the 2012-13 first quarter lottery apportionment on December 28, 2012. The total apportioned to county offices of education, school districts, and charter schools is \$224,708,975.14 or \$33.73 (\$33.731837184) 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 2010-11 and 2011-12 lottery apportionments based on final lottery revenue totals and actual ADA reports.

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

- **Average Daily Attendance:** The ADA is the actual annual ADA reported for the 2011-12 fiscal year times the statewide average excused absence factor of 1.04446. Pursuant to *Government Code* Section 8880.5(a)(2) the 2011-12 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 2012-13 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 2012-13 consists of unrestricted (non-Proposition 20) lottery funding only. The SCO will distribute 2012-13 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 2011-12 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 2011-12 totaled \$4,715,121.74. Of this amount, \$0.28 per ADA (\$0.279031412) is unrestricted lottery funding and \$0.30 per ADA (\$0.300326176) 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) 2011-12 ADA adjustment amount:

1. Multiply the LEA's 2010-11 annual ADA (as listed on the 2011-12 fourth quarter master register and adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the initial 2011-12 rates of \$125.410201905 for the unrestricted lottery apportionment and \$31.543667007 for the Proposition 20 apportionment. This total is the amount apportioned during the 2011-12 fiscal year.
2. Multiply the LEA's 2011-12 annual ADA (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the new 2011-12 rates of \$126.210850383 for the unrestricted lottery apportionment and \$31.8197472 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2011-12 fiscal year (prior to any lottery revenue adjustments).
3. The difference between the two calculations is the ADA adjustment amount for the 2011-12 fiscal year.

To compute a LEA's 2010-11 ADA adjustment amount:

1. Multiply the LEA's 2010-11 annual ADA as listed on the 2011-12 fourth quarter master register (adjusted for ADA for adults and regional occupational centers and programs and by 1.04446) by the initial 2010-11 rates of \$114.289163312 for the unrestricted lottery apportionment and \$19.72013987 for the Proposition 20 apportionment. This total is the amount apportioned for the 2010-11 fiscal year.
2. Multiply the LEA's revised (if no revision, use the same ADA as above) 2010-11 annual ADA (adjusted by 1.04446) by the new 2010-11 rates of \$114.33917346 for the unrestricted lottery apportionment and \$19.72940489 for the Proposition 20 apportionment. This total is the amount that the LEA should have received for the 2010-11 fiscal year.

3. The difference between the two calculations is the ADA adjustment amount for the 2010-11 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: Monday, December 31, 2012