



July 3, 2012

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**

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**ORANGE COUNTY
BOARD OF EDUCATION**

JOHN W. BEDELL, PH.D.

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ROBERT M. HAMMOND

ELIZABETH PARKER

KEN L. WILLIAMS, D.O.

To: Directors and Managers of Business
From: Laurie Weiss, Business Services Specialist
Business Services
Subject: 2011-12 Fourth Quarter Lottery Accrual and 2012-13 Projections

2011-12

The attached worksheet summarizes the year to date lottery apportionment receipts and the estimated fourth quarter apportionment. The total amount apportioned through the third quarter was \$108.96 per ADA for unrestricted lottery revenues and \$13.95 per ADA for restricted Proposition 20 revenues.

The California Department of Education (CDE) recommends that local educational agencies accrue fourth quarter revenues at \$11.04 per ADA for unrestricted lottery apportionment and \$12.05 per ADA for Proposition 20 apportionment. Based on these projections, the total estimated lottery revenue for 2011-12 is approximately \$120.00 (\$108.96 + \$11.04) per ADA for unrestricted and \$26.00 (\$13.95 + \$12.05) per ADA for restricted Proposition 20 revenue.

2012-13

The Lottery Commission is projecting sales of \$4.8 billion for the fiscal year 2012-13. This level of sales would result in approximately \$1.3 billion for education. Based on these projections, the CDE estimates that the lottery will provide approximately \$122.00 per ADA for unrestricted lottery revenues and \$28.00 per ADA for restricted Proposition 20 revenues.

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

Enclosure

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

2011-12 ESTIMATED FOURTH 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 - Deducted from 3rd Quarter Apportionment	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381) Unrestricted	Amount Paid on December 30, 2011	2011-12 2nd Quarter Lottery Apportionment @ 39.54 (39.541990877) Unrestricted	2011-12 3rd Quarter Lottery Apportionment @ 37.02 (37.023746381) Unrestricted and 13.95 (13.951578622) Restricted Prop. 20	Total Amount Paid on June 26, 2012 (Col. 5 + Col.10)	Total Amount Paid (Col. 8+9+11)	2011-12 4th Quarter Lottery Estimated Accrual @ 11.04 Unrestricted and 12.05 Restricted Prop. 20
	1	2	3	4	5	6	7	8	9	10	11	12	13
ELEMENTARY:													
Anaheim City	19,446	19,306	11,759.49	(11,813.40)	-	(53.91)	625,545.23	625,491.32	763,397.67	984,129.61	984,129.61	2,373,018.60	445,775.54
Restricted			6,088.62	(2,081.34)	-	4,007.28	-	4,007.28	-	269,349.17	269,349.17	273,356.45	232,637.30
Unrestricted			5,670.87	(9,732.06)	-	(4,061.19)	625,545.23	621,484.04	763,397.67	714,780.44	714,780.44	2,099,662.15	213,138.24
Buena Park	5,382	5,370	3,270.92	298.50	-	3,569.42	173,996.57	177,565.99	212,340.49	273,737.48	273,737.48	663,643.96	123,993.30
Restricted			1,693.56	(57.03)	-	1,636.53	-	1,636.53	-	74,919.97	74,919.97	76,556.50	64,708.50
Unrestricted			1,577.36	355.53	-	1,932.89	173,996.57	175,929.46	212,340.49	198,817.51	198,817.51	587,087.46	59,284.80
Centralia	4,618	4,598	2,800.68	(1,038.30)	-	1,762.38	148,982.54	150,744.92	181,814.07	234,384.53	234,384.53	566,943.52	106,167.82
Restricted			1,450.09	(237.22)	-	1,212.87	-	1,212.87	-	64,149.35	64,149.35	65,362.22	55,405.90
Unrestricted			1,350.59	(801.08)	-	549.51	148,982.54	149,532.05	181,814.07	170,235.18	170,235.18	501,581.30	50,761.92
Cypress	4,086	4,007	2,440.70	(8,960.86)	(135.79)	(6,655.95)	129,833.20	123,313.04	158,444.75	204,258.12	204,122.33	485,880.12	92,521.63
Restricted			1,263.70	(1,263.70)	(135.79)	(135.79)	-	(0.00)	-	55,903.97	55,768.18	55,768.18	48,284.35
Unrestricted			1,177.00	(7,697.16)	-	(6,520.16)	129,833.20	123,313.04	158,444.75	148,354.15	148,354.15	430,111.94	44,237.28
Fountain Valley	6,327	6,398	3,897.08	12,090.38	-	15,987.46	207,305.42	223,292.88	252,989.65	326,140.12	326,140.12	802,422.65	147,729.82
Restricted			2,017.76	1,635.41	-	3,653.17	-	3,653.17	-	89,262.20	89,262.20	92,915.37	77,095.90
Unrestricted			1,879.32	10,454.97	-	12,334.29	207,305.42	219,639.71	252,989.65	236,877.92	236,877.92	709,507.28	70,633.92
Fullerton	13,810	13,862	8,443.49	11,810.43	-	20,253.92	449,150.94	469,404.86	548,131.07	706,619.95	706,619.95	1,724,155.88	320,073.58
Restricted			4,371.72	1,460.23	-	5,831.95	-	5,831.95	-	193,396.78	193,396.78	199,228.73	167,037.10
Unrestricted			4,071.77	10,350.20	-	14,421.97	449,150.94	463,572.91	548,131.07	513,223.17	513,223.17	1,524,927.15	153,036.48
Huntington Beach City	6,915	7,171	4,367.93	36,590.82	-	40,958.75	232,351.85	273,310.60	283,555.61	365,544.05	365,544.05	922,410.26	165,578.39
Restricted			2,261.55	5,193.55	-	7,455.10	-	7,455.10	-	100,046.77	100,046.77	107,501.87	86,410.55
Unrestricted			2,106.38	31,397.27	-	33,503.65	232,351.85	265,855.50	283,555.61	265,497.28	265,497.28	814,908.39	79,167.84
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	213,170.87	274,807.97	272,809.86	641,232.64	124,478.19
Restricted			1,700.18	(1,700.18)	(1,998.11)	(1,998.11)	-	(0.00)	-	75,212.96	73,214.85	73,214.85	64,961.55
Unrestricted			1,583.53	(21,008.63)	-	(19,425.10)	174,677.01	155,251.91	213,170.87	199,595.01	199,595.01	568,017.79	59,516.64
Magnolia	6,366	6,432	3,917.80	11,051.04	-	14,968.84	208,407.07	223,375.91	254,334.08	327,873.28	327,873.28	805,583.27	148,514.88
Restricted			2,028.49	1,488.71	-	3,517.20	-	3,517.20	-	89,736.55	89,736.55	93,253.75	77,505.60
Unrestricted			1,889.31	9,562.33	-	11,451.64	208,407.07	219,858.71	254,334.08	238,136.73	238,136.73	712,329.52	71,009.28
Ocean View	9,687	9,662	5,885.23	83.63	-	5,968.86	313,064.23	319,033.09	382,054.71	492,523.58	492,523.58	1,193,611.38	223,095.58
Restricted			3,047.15	(168.63)	-	2,878.52	-	2,878.52	-	134,800.15	134,800.15	137,678.67	116,427.10
Unrestricted			2,838.08	252.26	-	3,090.34	313,064.23	316,154.57	382,054.71	357,723.43	357,723.43	1,055,932.71	106,668.48
Savanna	2,456	2,363	1,439.32	(10,560.30)	(979.17)	(10,100.15)	76,564.97	67,443.99	93,437.72	120,454.69	119,475.52	280,357.23	54,561.67
Restricted			745.23	(745.23)	(979.17)	(979.17)	-	0.00	-	32,967.58	31,988.41	31,988.41	28,474.15
Unrestricted			694.09	(9,815.07)	-	(9,120.98)	76,564.97	67,443.99	93,437.72	87,487.11	87,487.11	248,368.82	26,087.52
Westminster	9,897	9,916	6,039.94	6,027.35	-	12,067.29	321,294.23	333,361.52	392,098.38	505,471.31	505,471.31	1,230,931.21	228,960.44
Restricted			3,127.25	692.04	-	3,819.29	-	3,819.29	-	138,343.85	138,343.85	142,163.14	119,487.80
Unrestricted			2,912.69	5,335.31	-	8,248.00	321,294.23	329,542.23	392,098.38	367,127.46	367,127.46	1,088,768.07	109,472.64

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 ESTIMATED FOURTH 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 - Deducted from 3rd Quarter Apportionment	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381) Unrestricted	Amount Paid on December 30, 2011	2011-12 2nd Quarter Lottery Apportionment @ 39.54 (39.541990877) Unrestricted	2011-12 3rd Quarter Lottery Apportionment @ 37.02 (37.023746381) Unrestricted and 13.95 (13.951578622) Restricted Prop. 20	Total Amount Paid on June 26, 2012 (Col. 5 + Col.10)	Total Amount Paid (Col. 8+9+11)	2011-12 4th Quarter Lottery Estimated Accrual @ 11.04 Unrestricted and 12.05 Restricted Prop. 20
	1	2	3	4	5	6	7	8	9	10	11	12	13
HIGH SCHOOL:													
Anaheim Union High	36,924	36,987	22,529.19	29,929.62	-	52,458.81	1,198,437.88	1,250,896.69	1,462,539.61	1,885,424.33	1,885,424.33	4,598,860.63	854,029.83
Restricted			11,664.77	3,550.09	-	15,214.86	-	15,214.86	-	516,027.03	516,027.03	531,241.89	445,693.35
Unrestricted			10,864.42	26,379.53	-	37,243.95	1,198,437.88	1,235,681.83	1,462,539.61	1,369,397.30	1,369,397.30	4,067,618.74	408,336.48
Fullerton Joint Union High	17,092	16,991	10,349.40	(7,312.85)	-	3,036.55	550,535.54	553,572.09	671,857.96	866,121.74	866,121.74	2,091,551.79	392,322.19
Restricted			5,358.53	(1,384.47)	-	3,974.06	-	3,974.06	-	237,051.27	237,051.27	241,025.33	204,741.55
Unrestricted			4,990.87	(5,928.38)	-	(937.51)	550,535.54	549,598.03	671,857.96	629,070.47	629,070.47	1,850,526.46	187,580.64
Huntington Beach Union High	20,040	20,216	12,313.78	30,035.84	-	42,349.62	655,030.69	697,380.31	799,380.88	1,030,517.16	1,030,517.16	2,527,278.35	466,787.44
Restricted			6,375.61	4,002.01	-	10,377.62	-	10,377.62	-	282,045.11	282,045.11	292,422.73	243,602.80
Unrestricted			5,938.17	26,033.83	-	31,972.00	655,030.69	687,002.69	799,380.88	748,472.05	748,472.05	2,234,855.62	223,184.64
UNIFIED:													
Brea-Olinda Unified	6,192	6,191	3,771.00	2,051.79	-	5,822.79	200,598.28	206,421.07	244,804.46	315,588.23	315,588.23	766,813.76	142,950.19
Restricted			1,952.48	182.88	-	2,135.36	-	2,135.36	-	86,374.22	86,374.22	88,509.58	74,601.55
Unrestricted			1,818.52	1,868.91	-	3,687.43	200,598.28	204,285.71	244,804.46	229,214.01	229,214.01	678,304.18	68,348.64
Capistrano Unified	53,140	53,435	32,547.85	72,393.05	-	104,940.90	1,731,379.35	1,836,320.25	2,112,926.28	2,723,866.48	2,723,866.48	6,673,113.01	1,233,814.15
Restricted			16,852.05	9,346.27	-	26,198.32	-	26,198.32	-	745,502.60	745,502.60	771,700.92	643,891.75
Unrestricted			15,695.80	63,046.78	-	78,742.58	1,731,379.35	1,810,121.93	2,112,926.28	1,978,363.88	1,978,363.88	5,901,412.09	589,922.40
Garden Grove Unified	52,333	52,577	32,025.23	50,760.92	-	82,786.15	1,703,578.78	1,786,364.93	2,078,999.25	2,680,129.65	2,680,129.65	6,545,493.83	1,214,002.93
Restricted			16,581.46	6,410.56	-	22,992.02	-	22,992.02	-	733,532.14	733,532.14	756,524.16	633,552.85
Unrestricted			15,443.77	44,350.36	-	59,794.13	1,703,578.78	1,763,372.91	2,078,999.25	1,946,597.51	1,946,597.51	5,788,969.67	580,450.08
Irvine Unified	28,134	28,597	17,418.74	71,692.95	-	89,111.69	926,588.48	1,015,700.17	1,130,782.31	1,457,741.36	1,457,741.37	3,604,223.84	660,304.73
Restricted			9,018.77	9,903.56	-	18,922.33	-	18,922.33	-	398,973.29	398,973.29	417,895.62	344,593.85
Unrestricted			8,399.97	61,789.39	-	70,189.36	926,588.48	996,777.84	1,130,782.31	1,058,768.07	1,058,768.07	3,186,328.22	315,710.88
Laguna Beach Unified	2,963	3,076	1,873.62	16,119.87	-	17,993.49	99,667.31	117,660.80	121,631.16	156,800.09	156,800.10	396,092.05	71,024.84
Restricted			970.09	2,289.54	-	3,259.63	-	3,259.63	-	42,915.05	42,915.05	46,174.68	37,065.80
Unrestricted			903.53	13,830.33	-	14,733.86	99,667.31	114,401.17	121,631.16	113,885.04	113,885.04	349,917.37	33,959.04
Los Alamitos Unified	9,854	9,955	6,063.69	17,337.05	-	23,400.74	322,557.90	345,958.64	393,640.51	507,459.35	507,459.35	1,247,058.50	229,860.95
Restricted			3,139.55	2,332.79	-	5,472.34	-	5,472.34	-	138,887.96	138,887.96	144,360.30	119,957.75
Unrestricted			2,924.14	15,004.26	-	17,928.40	322,557.90	340,486.30	393,640.51	368,571.39	368,571.39	1,102,698.20	109,903.20
Newport-Mesa Unified	23,098	23,224	14,145.99	24,959.88	-	39,105.87	752,494.69	791,600.56	918,323.19	1,183,850.94	1,183,850.95	2,893,774.69	536,242.16
Restricted			7,324.26	3,199.65	-	10,523.91	-	10,523.91	-	324,011.46	324,011.46	334,535.37	279,849.20
Unrestricted			6,821.73	21,760.23	-	28,581.96	752,494.69	781,076.65	918,323.19	859,839.48	859,839.48	2,559,239.32	256,392.96
Orange Unified	28,107	28,275	17,222.61	32,330.38	-	49,552.99	916,155.16	965,708.15	1,118,049.79	1,441,327.30	1,441,327.30	3,525,085.24	652,869.75
Restricted			8,917.22	4,178.29	-	13,095.51	-	13,095.51	-	394,480.88	394,480.88	407,576.39	340,713.75
Unrestricted			8,305.39	28,152.09	-	36,457.48	916,155.16	952,612.64	1,118,049.79	1,046,846.42	1,046,846.42	3,117,508.85	312,156.00

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 ESTIMATED FOURTH 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 - Deducted from 3rd Quarter Apportionment	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381) Unrestricted	Amount Paid on December 30, 2011	2011-12 2nd Quarter Lottery Apportionment @ 39.54 (39.541990877) Unrestricted	2011-12 3rd Quarter Lottery Apportionment @ 37.02 (37.023746381) Unrestricted and 13.95 (13.951578622) Restricted Prop. 20	Total Amount Paid on June 26, 2012 (Col. 5 + Col.10)	Total Amount Paid (Col. 8+9+11)	2011-12 4th Quarter Lottery Estimated Accrual @ 11.04 Unrestricted and 12.05 Restricted Prop. 20
	1	2	3	4	5	6	7	8	9	10	11	12	13
Placentia-Yorba Linda Unified	26,828	26,843	16,350.36	27,557.21	-	43,907.57	869,756.07	913,663.64	1,061,425.66	1,368,330.64	1,368,330.66	3,343,419.94	619,804.87
Restricted			8,465.60	3,291.15	-	11,756.75	-	11,756.75	-	374,502.22	374,502.22	386,258.97	323,458.15
Unrestricted			7,884.76	24,266.06	-	32,150.82	869,756.07	901,906.89	1,061,425.66	993,828.42	993,828.42	2,957,160.97	296,346.72
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	1,318,883.56	1,700,230.98	1,698,627.93	4,041,186.31	770,143.86
Restricted			10,519.01	(10,519.01)	(1,603.05)	(1,603.05)	-	(0.00)	-	465,340.95	463,737.90	463,737.90	401,915.70
Unrestricted			9,797.28	(66,845.33)	-	(57,048.05)	1,080,722.87	1,023,674.82	1,318,883.56	1,234,890.03	1,234,890.03	3,577,448.41	368,228.16
Santa Ana Unified	54,248	53,905	32,834.14	(26,611.75)	-	6,222.39	1,746,608.10	1,752,830.49	2,131,511.01	2,747,824.88	2,747,824.88	6,632,166.38	1,244,666.45
Restricted			17,000.28	(4,883.49)	-	12,116.79	-	12,116.79	-	752,059.84	752,059.84	764,176.63	649,555.25
Unrestricted			15,833.86	(21,728.26)	-	(5,894.40)	1,746,608.10	1,740,713.70	2,131,511.01	1,995,765.04	1,995,765.04	5,867,989.75	595,111.20
Tustin Unified	23,169	23,942	14,583.33	111,423.56	-	126,006.89	775,759.04	901,765.93	946,714.34	1,220,451.22	1,220,451.22	3,068,931.49	552,820.78
Restricted			7,550.70	15,773.83	-	23,324.53	-	23,324.53	-	334,028.69	334,028.69	357,353.22	288,501.10
Unrestricted			7,032.63	95,649.73	-	102,682.36	775,759.04	878,441.40	946,714.34	886,422.53	886,422.53	2,711,578.27	264,319.68
COUNTY:													
Orange County Superintendent	14,815	15,537	9,463.76	101,543.25	-	111,007.01	503,423.61	614,430.62	614,363.91	792,003.61	792,003.61	2,020,798.14	358,749.33
Restricted			4,899.98	14,494.26	-	19,394.24	-	19,394.24	-	216,765.67	216,765.67	236,159.91	187,220.85
Unrestricted			4,563.78	87,048.99	-	91,612.77	503,423.61	595,036.38	614,363.91	575,237.94	575,237.94	1,784,638.23	171,528.48

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 ESTIMATED FOURTH QUARTER LOTTERY APPORTIONMENT

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CHARTER SCHOOLS:													
Capistrano Connections Academy	1,016	1,309	797.32	39,444.79	-	40,242.11	42,413.69	82,655.80	51,760.46	66,726.69	66,726.70	201,142.95	30,224.81
Restricted			412.82	5,718.78	-	6,131.60	-	6,131.60	-	18,262.61	18,262.61	24,394.21	15,773.45
Unrestricted			384.50	33,726.01	-	34,110.51	42,413.69	76,524.20	51,760.46	48,464.08	48,464.08	176,748.74	14,451.36
Edward B. Cole Academy	338	337	205.26	(14.12)	-	191.14	10,919.33	11,110.47	13,325.65	17,178.68	17,178.68	41,614.80	7,781.33
Restricted			106.28	-8.37	-	97.91	-	97.91	-	4,701.68	4,701.68	4,799.59	4,060.85
Unrestricted			98.98	-5.75	-	93.23	10,919.33	11,012.56	13,325.65	12,477.00	12,477.00	36,815.21	3,720.48
Gates Charter Language School	871	907	552.45	5,109.79	-	5,662.24	29,388.24	35,050.48	35,864.58	46,234.61	46,234.61	117,149.67	20,942.63
Restricted			286.04	727.03	-	1,013.07	-	1,013.07	-	12,654.08	12,654.08	13,667.15	10,929.35
Unrestricted			266.41	4,382.76	-	4,649.17	29,388.24	34,037.41	35,864.58	33,580.53	33,580.53	103,482.52	10,013.28
El Rancho Middle School	1,172	1,168	711.43	(119.99)	-	591.44	37,845.06	38,436.50	46,185.04	59,539.17	59,539.17	144,160.71	26,969.12
Restricted			368.35	(39.33)	-	329.02	-	329.02	-	16,295.44	16,295.44	16,624.46	14,074.40
Unrestricted			343.08	(80.66)	-	262.42	37,845.06	38,107.48	46,185.04	43,243.73	43,243.73	127,536.25	12,894.72
El Sol Santa Ana Science	545	630	383.73	11,531.37	-	11,915.10	20,413.00	32,328.10	24,911.45	32,114.45	32,114.45	89,354.00	14,546.70
Restricted			198.68	1,667.21	-	1,865.89	-	1,865.89	-	8,789.49	8,789.49	10,655.38	7,591.50
Unrestricted			185.05	9,864.16	-	10,049.21	20,413.00	30,462.21	24,911.45	23,324.96	23,324.96	78,698.62	6,955.20
Journey	239	254	154.70	2,085.34	-	2,240.04	8,230.00	10,470.04	10,043.66	12,947.73	12,947.73	33,461.43	5,864.86
Restricted			80.10	298.88	-	378.98	-	378.98	-	3,543.70	3,543.70	3,922.68	3,060.70
Unrestricted			74.60	1,786.46	-	1,861.06	8,230.00	10,091.06	10,043.66	9,404.03	9,404.03	29,538.75	2,804.16
Nova Academy	212	286	174.19	9,946.42	-	10,120.61	9,266.85	19,387.46	11,309.00	14,578.94	14,578.94	45,275.40	6,603.74
Restricted			90.19	1,442.87	-	1,533.06	-	1,533.06	-	3,990.15	3,990.15	5,523.21	3,446.30
Unrestricted			84.00	8,503.55	-	8,587.55	9,266.85	17,854.40	11,309.00	10,588.79	10,588.79	39,752.19	3,157.44
Opportunities for Learning	101	116	70.65	2,036.66	-	2,107.31	3,758.58	5,865.89	4,586.87	5,913.13	5,913.13	16,365.89	2,678.44
Restricted			36.58	294.37	-	330.95	-	330.95	-	1,618.38	1,618.38	1,949.33	1,397.80
Unrestricted			34.07	1,742.29	-	1,776.36	3,758.58	5,534.94	4,586.87	4,294.75	4,294.75	14,416.56	1,280.64
Orange County Educational Arts	533	539	328.30	988.47	-	1,316.77	17,464.46	18,781.23	21,313.13	27,475.69	27,475.69	67,570.05	12,445.51
Restricted			169.98	133.82	-	303.80	-	303.80	-	7,519.90	7,519.90	7,823.70	6,494.95
Unrestricted			158.32	854.65	-	1,012.97	17,464.46	18,477.43	21,313.13	19,955.79	19,955.79	59,746.35	5,950.56
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	61,369.16	79,113.70	79,113.70	212,885.50	35,835.68
Restricted			489.46	3,053.38	-	3,542.84	-	3,542.84	-	21,652.85	21,652.85	25,195.69	18,701.60
Unrestricted			455.87	18,116.66	-	18,572.53	50,287.27	68,859.80	61,369.16	57,460.85	57,460.85	187,689.81	17,134.08
Santiago Middle School	1,003	999	608.49	(179.64)	-	428.85	32,369.19	32,798.04	39,502.44	50,924.34	50,924.34	123,224.82	23,066.91
Restricted			315.05	(44.85)	-	270.20	-	270.20	-	13,937.62	13,937.62	14,207.82	12,037.95
Unrestricted			293.44	(134.79)	-	158.65	32,369.19	32,527.84	39,502.44	36,986.72	36,986.72	109,017.00	11,028.96

Note: Lottery is calculated pursuant to Government Code 8880.5

2011-12 ESTIMATED FOURTH 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 - Deducted from 3rd Quarter Apportionment	Total Prior Year Adjustment (Column 3 + Column 4 + Column 5)	2011-12 1st Quarter Lottery Apportionment @ 32.40 (32.401597381) Unrestricted	Amount Paid on December 30, 2011	2011-12 2nd Quarter Lottery Apportionment @ 39.54 (39.541990877) Unrestricted	2011-12 3rd Quarter Lottery Apportionment @ 37.02 (37.023746381) Unrestricted and 13.95 (13.951578622) Restricted Prop. 20	Total Amount Paid on June 26, 2012 (Col. 5 + Col.10)	Total Amount Paid (Col. 8+9+11)	2011-12 4th Quarter Lottery Estimated Accrual @ 11.04 Unrestricted and 12.05 Restricted Prop. 20
	1	2	3	4	5	6	7	8	9	10	11	12	13
<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	1,527,546.64	1,969,227.77	1,962,506.79	4,647,142.00	891,989.79
Restricted			12,183.24	(12,183.24)	(6,720.98)	(6,720.98)	-	(0.00)	-	538,963.43	532,242.45	532,242.45	465,503.55
Unrestricted			11,347.33	(105,964.86)	-	(94,617.53)	1,251,706.10	1,157,088.57	1,527,546.64	1,430,264.34	1,430,264.34	4,114,899.55	426,486.24
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	1,463,646.79	1,886,851.65	1,882,880.85	4,469,701.53	854,676.35
Restricted			11,673.60	(11,673.60)	(3,970.80)	(3,970.80)	-	0.00	-	516,417.68	512,446.88	512,446.88	446,030.75
Unrestricted			10,872.65	(87,043.88)	-	(76,171.23)	1,199,345.12	1,123,173.89	1,463,646.79	1,370,433.97	1,370,433.97	3,957,254.65	408,645.60
Rancho Santiago CCD	31,147	31,254	19,037.15	25,265.82	-	44,302.97	1,012,679.52	1,056,982.49	1,235,845.38	1,593,182.79	1,593,182.79	3,886,010.66	721,654.86
Restricted			9,856.72	3,093.92	-	12,950.64	-	12,950.64	-	436,042.63	436,042.63	448,993.27	376,610.70
Unrestricted			9,180.43	22,171.90	-	31,352.33	1,012,679.52	1,044,031.85	1,235,845.38	1,157,140.16	1,157,140.16	3,437,017.39	345,044.16
South Orange County CCD	27,298	29,349	17,876.79	273,584.39	-	291,461.18	950,954.48	1,242,415.66	1,160,517.89	1,496,074.81	1,496,074.81	3,899,008.36	677,668.41
Restricted			9,255.93	39,416.88	-	48,672.81	-	48,672.81	-	409,464.88	409,464.88	458,137.69	353,655.45
Unrestricted			8,620.86	234,167.51	-	242,788.37	950,954.48	1,193,742.85	1,160,517.89	1,086,609.93	1,086,609.93	3,440,870.67	324,012.96

Note: Lottery is calculated pursuant to Government Code 8880.5

California Department of Education (<http://www.cde.ca.gov/fg/aa/lo/lottrevpro1213ltr1.asp>)
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CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

July 3, 2012

Dear County Superintendent of Schools:

**2011–12 FOURTH-QUARTER ACCRUAL
2012–13 LOTTERY REVENUE PROJECTIONS**

The following lottery accrual and revenue projections are offered for your information as you prepare year-end statements and update your budgets.

2011–12 Fourth-Quarter Accrual

The California Department of Education's 2011–12 fiscal year lottery revenue projections are \$120 per average daily attendance (ADA) in unrestricted revenues and \$26 per ADA in Proposition 20 revenues restricted to instructional materials. The total amount apportioned through the third-quarter of 2011–12 (as of June 26, 2012) is \$108.96 per unit of ADA in unrestricted revenues and \$13.95 in Proposition 20 revenues. As such, we recommend that local educational agencies accrue fourth-quarter revenues at \$11.04 per ADA for the unrestricted lottery apportionment and \$12.05 per ADA for the Proposition 20 apportionment.

Please note that if funds are owed to the state for prior-year ADA adjustments, these amounts will be offset against the apportionment and should be taken into consideration when booking the fourth-quarter accrual. Amounts due are listed under the Accounts Receivable Balance column and are broken down by non-Proposition 20 and Proposition 20. The third-quarter State Controller's Office (SCO) Master Register on the SCO's Web site at http://www.sco.ca.gov/ard_payments_lottery.html provides information on amounts due.

2012–13 Lottery Revenue Projections

The California State Lottery Commission is projecting total sales of \$4.8 billion for fiscal year 2012–13. This level of sales would result in \$1.3 billion for education. Based on these projections, we estimate that the lottery will provide \$122 per ADA in unrestricted lottery revenues and \$28 per ADA in Proposition 20 revenues for the 2012–13 fiscal year. We will monitor actual sales each quarter and advise you of any changes to the projection.

The Department requests that county superintendents of schools inform local educational agencies immediately of this information. If you have any questions regarding this letter, please contact Stel Cordano, Fiscal Consultant, Office of Principal Apportionment and Special Education by phone at 916-327-0378 or by e-mail at scordano@cde.ca.gov.

Sincerely,

Scott Hannan, Director
School Fiscal Services Division

SH:ecc

Last Reviewed: Tuesday, July 03, 2012