SAN MATEO COUNTY OFFICE OF EDUCATION

FY 2025-26 LOTTERY ACCRUAL - 4TH QTR

Apportionment has been scheduled for 09/30/26

DISTRICT	Fund	A 2024-25* Annual ADA	B 4TH QTR ESTIMATE BASED ON CDE LETTER DATED 07-14-26 Regular (Unrestricted) Rsrc: 1100 Column A X $34.86	C Prop 20 (Restricted) Rsrc: 6300 Column A X $33.98	D FY 2025-26 Lottery Accounts Receivable (B + C)
BAYSHORE	AA01	340	11,852.40	11,553.20	**23,405.60**
BELMONT-REDWD SHRS	BA01	3,943	137,452.98	133,983.14	**271,436.12**
BRISBANE	CA01	474	16,523.64	16,106.52	**32,630.16**
BURLINGAME	DA01	3,399	118,489.14	115,498.02	**233,987.16**
HILLSBOROUGH CITY	EA01	1,242	43,296.12	42,203.16	**85,499.28**
JEFFERSON ELEM	FA01	4,889	170,430.54	166,128.22	**336,558.76**
CAL VIRTUAL ACADEMY	FA01	1,196	41,692.56	40,640.08	**82,332.64**
PACIFICA	GA01	2,602	90,705.72	88,415.96	**179,121.68**
LAS LOMITAS	HA01	1,133	39,496.38	38,499.34	**77,995.72**
MENLO PARK	JA01	2,701	94,156.86	91,779.98	**185,936.84**
MILLBRAE	KA01	2,112	73,624.32	71,765.76	**145,390.08**
PORTOLA VALLEY	LA01	493	17,185.98	16,752.14	**33,938.12**
RAVENSWOOD CITY	MA01	1,372	47,827.92	46,620.56	**94,448.48**
ASPIRE EAST PALO ALTO CHARTER	MD01	483	16,837.38	16,412.34	**33,249.72**
KIPP VALIANT COMMUNITY PREP	MF01	555	19,347.30	18,858.90	**38,206.20**
REDWOOD CITY	NA01	6,291	219,304.26	213,768.18	**433,072.44**
KIPP EXCELENCIA COMMUNITY PREP	NF01	686	23,913.96	23,310.28	**47,224.24**
ROCKETSHIP REDWOOD CITY	NA01	262	9,133.32	8,902.76	**18,036.08**
CONNECT COMMUNITY CHARTER	ND01	145	5,054.70	4,927.10	**9,981.80**
SAN BRUNO PARK	PA01	1,912	66,652.32	64,969.76	**131,622.08**
SAN CARLOS	QA01	2,908	101,372.88	98,813.84	**200,186.72**
CHARTER LEARNING CENTER	QB62	377	13,142.22	12,810.46	**25,952.68**
SAN MATEO-FSTR CITY	RA01	9,778	340,861.08	332,256.44	**673,117.52**
WOODSIDE	SA01	385	13,421.10	13,082.30	**26,503.40**
JEFFERSON UNION HGH	TA01	3,564	124,241.04	121,104.72	**245,345.76**
SUMMIT PUBLIC SCHOOL: SHASTA	TB01	449	15,652.14	15,257.02	**30,909.16**
SAN MATEO UNION HGH	UA01	8,581	299,133.66	291,582.38	**590,716.04**
DESIGN TECH HIGH	UB01	555	19,347.30	18,858.90	**38,206.20**
SEQUOIA UNION HGH	VA01	8,158	284,387.88	277,208.84	**561,596.72**
EAST PALO ALTO ACADEMY	VA09	254	8,854.44	8,630.92	**17,485.36**
SUMMIT PREPARATORY CHARTER	VD01	271	9,447.06	9,208.58	**18,655.64**
KIPP ESPERANZA HIGH	VE01	175	6,100.50	5,946.50	**12,047.00**
SOUTH SAN FRANCISCO UNIFIED	WA01	7,609	265,249.74	258,553.82	**523,803.56**
CABRILLO UNIFIED	XA01	2,454	85,546.44	83,386.92	**168,933.36**
LA HONDA-PESC UNIFIED	YA01	260	9,063.60	8,834.80	**17,898.40**
SAN MATEO COUNTY COE	ZZ01	87	3,032.82	2,956.26	**5,989.08**
OXFORD DAY ACADEMY	ZB01	105	3,660.30	3,567.90	**7,228.20**

* CDE will use 2025-26 Annual ADA once the data is available, and apportionment will be adjusted accordingly.

SMCOE POSTS IN FY 2026-27:

Based on Actual Apportionment Scheduled on 09/30/26

Unrestricted Lottery		Rsrc	Object
	DR	1100	9110
	CR	1100	8560

Restricted Prop 20 Lottery		Rsrc	Object
	DR	6300	9110
	CR	6300	8560

DISTRICTS ACCRUE IN FY 2025-26:

Unrestricted Lottery A/R (Column B)		Rsrc	Object
	DR	1100	9299 or 9290
	CR	1100	8560

Restricted Prop 20 Lottery A/R (Column C)		Rsrc	Object
	DR	6300	9299 or 9290
	CR	6300	8560