Office of the Auditor-Controller

Contra Costa County

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January 12, 2012

TO: Contra Costa County Board of Supervisors

FROM: Robert Campbell, Auditor-Controller

SUBJECT: **2011-2012 Property Tax Administration Charges**

Commencing with the 1990-91 fiscal year, Revenue and Taxation Code §95.3 (replacing R&T §97.5), provides for the County Auditor-Controller to annually determine property tax administration costs proportionately attributable to incorporated cities and local jurisdictions for fiscal year 1989-90 and thereafter. For purposes of this section, property tax administration costs are the property tax related costs of the Assessor, Tax Collector, County Assessment Appeals Board, and Auditor-Controller, including applicable administrative overhead costs as permitted by Federal OMB Circular A-87 standards.

The following attachments comprise the 2011-12 Property Tax Administration report of the Auditor-Controller pursuant to the County Board of Supervisors' Resolution No. 97/129.

Attachment I summarizes the direct and overhead costs of the Assessor, Tax Collector, Assessment Appeals Board, and Auditor-Controller for the 2010-11 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2010-11 net cost of property tax administration was $14,393,707. This amounts to approximately .72% of all 2010-11 property taxes levied countywide.

Attachment II allocates the $14,393,707 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2011-12 fiscal year. This cost allocation to each entity is based on the net revenues of each entity as a percentage of total revenues. School districts, community college districts, and the County Office of Education are exempt from those provisions authorizing County recovery of their proportionate share of property tax administrative costs. As a result, the County absorbs the Schools' share, which, this year, amounts to $5,247,226.

ATTACHMENT I

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2011-2012 Property Tax Administration Charges

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CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

SUMMARY CALCULATIONS

NOTE: Per Revenue and Taxation Code Section 95.3, the property tax administration fee to be charged in the 2011-12 Fiscal Year shall be based on the 2010-11 property tax related costs of the Assessor, Tax Collector, Auditor and Assessment Appeals Board including applicable overhead costs as permitted by Federal Circular A-87 standards.

Property Tax Related Cost:

Assessor	$ 14,205,319	
Tax Collector	3,083,162	
Auditor-Controller	1,203,011	
Assessment Appeals Board	169,638	
Total		**$18,661,130**

Overhead Cost per Circular A-87:

Assessor	$ 525,878	
Tax Collector	212,824	
Auditor-Controller	65,620	
Total		**$804,322**

Less: Fees Received for Property Tax Related Services:

County General	$ 1,262,122	
Assessor	356,557	
Tax Collector	2,498,467	
Auditor-Controller	954,599	
Total		**$5,071,745**

Net Property Tax Administration Cost, 2011-2012 Fiscal Year	**$14,393,707**

Source:
Attachment I Page 4 (2557SC11.xls)
Attachment I Page 5 (2557SI11.xls)
Attachment I Page 6 (2557SF11.xls)
Attachment I Page 7 (2557SM11.xls)
Attachment I Page 8 (2557SK11.xls)
Attachment I Page 9 (2557SH11.xls)

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST		ACTUAL 2010-2011
Salaries & Employee Benefits	$	12,202,358
Services & Supplies		2,177,551
Fixed Assets		0
Other Charges		0
Gross Cost	$	14,379,909
Less:		
* Intrafund Transfers		(174,590)
Fixed Assets		0
TOTAL ASSESSOR COST	**$**	**14,205,319**
LESS: ASSESSOR REVENUE OFFSETS		(356,557)
NET ASSESSOR DEPARTMENT COST		**13,848,762**

* Costs are related to preparing maps for LAFCO and County GIS related expenses.

Source:
Cost:
Appendix A-1, Contra Costa Final Budget, Schedule 9F, Assessor Budget Unit, Actual Final Budget Statement, Final Expenditure Ledger, JVs

Revenue Offset:
Attachment I Page 9, 2557SH11.xls, Revenue Offsets, Assessor

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST	ACTUAL 2010-2011
Salaries & Employee Benefits	$ 3,058,548
Services & Supplies	1,510,669
Other Charges	10,596
Fixed Assets	196,259
Gross Cost	$ 4,776,072
Less:	
* Fixed Assets	(196,259)
Intrafund transfers	(1,580)
Treasury Function Costs	(1,351,326)
Business License Program	(143,745)
TOTAL TAX COLLECTOR COST	**$ 3,083,162**
LESS: TAX COLLECTOR REVENUE OFFSETS	$ (2,498,467)
NET TAX COLLECTOR COST	**$ 584,695**

* Fixed asset costs included in the A-87 allocation are excluded from direct costs.

Source:
Cost:
Appendix B-1, Contra Costa Final Budget, Schedule 9F, Treasurer-Tax Collector Budget Unit
Appendix B-2 Treasurer-Tax Collector Dept SB2557 Excluded Cost Total Expenditures

Revenue Offset:
Attachment I Page 9, Revenue Offsets, Tax Collector

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND INDIRECT DEPARTMENTAL COSTS	ACTUAL 2010-2011	
Salaries & Employee Benefits	$ 572,051	(1)
Information Technology Costs	383,920	(2)
Other Services and Supplies	70,740	(3)
Accounts Payable - Supplemental & Other Tax Refunds	24,621	(3)
Department Overhead Allocation	151,678	(4)
GROSS PROPERTY TAX FUNCTION COSTS	**$ 1,203,011**	
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	$ (954,599)	(5)
NET AUDITOR-CONTROLLER COST	**$ 248,412**	

Source:
Cost:
(1) Appendix D-1 Total Salary & Benefits-Tax Functions(2557SB11.xls)
(2) Appendix E-1
(3) Appendix F-1
(4) Appendix F-2

Revenue Offset:
(5) Attachment I Page 9, Revenue Offsets, Auditor Controller

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

ASSESSMENT APPEALS BOARD

DIRECT AND INDIRECT COSTS		ACTUAL 2010-2011
Clerk of the Board	$	87,776
Assessment Appeals Board - allowances and postage		61,184
County Counsel		20,678
TOTAL ASSESSMENT APPEALS BOARD COSTS	**$**	**169,638**

Source:
Appendix H-1

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

Department		A-87 Plan 2010-2011 Actual	Percent Property Tax Related		Net to Allocate
Assessor	$	525,878	100%	$	525,878
Tax Collector		327,422	65%		212,824
Auditor-Controller(Tax Division)		65,620	100%		65,620
TOTALS	$	**918,920**		$	**804,322**

Source:
Appendix G-2
Attachment I Page 5 Gross & Total Tax Collector Cost (2557SI11.xls)

CONTRA COSTA COUNTY

2011-2012 Property Tax Administration Charges

REVENUE OFFSETS

County General				
0005	9608	Supplemental Tax Administration Fees	$ 1,262,122	
				$ 1,262,122
Assessor				
0016	1600	Administration	842,391	
	1600	Excludable revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605	Drafting	13,640	
	1610	Appraisal	0	
	1647	Roll Maintenance	230,526	
				$ 356,557
Tax Collector				
0015		Tax Collector Revenue	3,311,393	
		Excludable revenues (Direct credits and non-property tax related revenues)	(812,926)	
				$ 2,498,467
Auditor-Controller				
0010	1004	Tax & Cost Accounting Division Revenue	1,162,000	
		Excludable revenues (Direct credits and non-property tax related revenues)	(207,401)	
				$ 954,599
TOTAL REVENUE OFFSETS				$ **5,071,745**

Source :
County General: Appendix C-5
Assessor: Appendix C-2
Tax Collector: Appendix C-3
Auditor Controller: Appendix C-4

CONTRA COSTA COUNTY

2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Vlf Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,393,707 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	GENERAL COUNTY JURISDICTION							
1003	County General	162,639,869.91	7,426,039	92,790,124	261,070	263,117,102	0.1831950731487	2,636,857
	COUNTY GOVERNED SPECIAL DISTRICTS							
1206	County Library	18,695,163.87	441,027		26,785	19,162,976	0.0133422066236	192,044
2020	Contra Costa Fire	76,146,121.10	1,190,243		68,185	77,404,549	0.0538928558613	775,718
2028	Crockett Carquinez Fire	395,022.44	10,937			405,959	0.0002826488509	4,068
3060	East Contra Costa Fire	7,877,430.44	89,044			7,966,474	0.0055466511873	79,837
2401	Service Area L-100	697,073.78	17,733		25,483	740,290	0.0005154263175	7,419
2470	Service Area M-1	29,255.95	1,324			30,580	0.0000212913006	306
2475	Service Area M-29	64,234.68	638			64,873	0.0000451675527	650
2488	Service Area M-16 Clyde	19,530.10	222			19,752	0.0000137521859	198
2489	Service Area M-17 Montalvin	132,291.08	1,987			134,278	0.0000934909279	1,346
2492	Service Area M-20 Rodeo	9,099.70	129			9,229	0.0000064256505	92
2494	Svc Area RD4Bethel Isle	5,823.01	113			5,936	0.0000041330626	59
2496	Svc Area M23 Blackhawk	1,660,105.90	16,509			1,676,615	0.0011673416190	16,802
2505	Flood Control CCC Water	2,332,058.42	55,792		3,143	2,390,993	0.0016647269867	23,962
2520	Flood Control Zone 3B	3,889,258.55	62,289			3,951,548	0.0027512618995	39,601
2521	Flood Cont Z1 Marsh Crk	1,161,851.14	16,800			1,178,652	0.0008206351803	11,812
2527	Flood Control Zone 7	43,350.87	1,255		1,932	46,537	0.0000324016571	466
2530	Flood Control Zone 8	14,759.60	485			15,245	0.0000106141351	153
2531	Flood Control Zone 8A	18,902.22	386			19,289	0.0000134296794	193
2550	Flood Cont Drainage 290	1,264.12	24			1,288	0.0000008966898	13

CONTRA COSTA COUNTY

2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Vlf Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,393,707 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
2551	Flood Cont Drainage 300	3,136.61	46			3,182	0.0000022156044	32
2552	Flood Cont Drainage A13	234,107.83	2,526			236,634	0.0001647564405	2,371
2554	Flood Cont Drainage 10	242,888.79	2,613			245,502	0.0001709304251	2,460
2563	Flood Cont Drainage 127	8,990.54	216			9,206	0.0000064099479	92
2583	Flood Cont Drainage 16	58,880.04	666			59,546	0.0000414588960	597
2652	S/A Pl 2 Danville	6,885.13	87			6,972	0.0000048544736	70
2653	S/A Pl-2 Zone A	111,406.67	1,080			112,486	0.0000783184124	1,127
2655	S/A Pl 5 Round Hill	190,737.06	1,752			192,489	0.0001340202601	1,929
2656	S/A Police-6	3,217,846.77	1,310,316			4,528,163	0.0031527299150	45,379
2657	S/A Pl-2 Zone B	135,759.80	1,889			137,649	0.0000958379129	1,379
2702	S/A Lib-2 El Sobrante	78,076.45	2,240			80,316	0.0000559202564	805
2710	S/A Lib-10 Pinole	877.06	16			894	0.0000006221140	9
2712	S/A Lib-12 Moraga	8,829.77	333			9,163	0.0000063795481	92
2713	S/A Lib-13 Ygnacio	106,920.79	1,423			108,344	0.0000754345493	1,086
2751	Svc Area R-4 Moraga	25,786.77	970			26,756	0.0000186290637	268
2758	Svc Area R-7 Zone A	810,558.27	10,284			820,843	0.0005715110988	8,226
2825	Co Co Co Water Agency	447,643.36	9,023		813	457,479	0.0003185193409	4,585
								1,225,246
	AUTONOMOUS SPECIAL DISTRICTS							
3005	San Ramon Valley Fire	48,284,802.69	959,401		269,491	49,513,694	0.0344738702975	496,207
3007	Kensington Fire	2,808,095.26	22,910			2,831,005	0.0019710850210	28,371
3011	Rodeo-Hercules Fire	2,971,606.22	64,714			3,036,321	0.0021140358718	30,429

CONTRA COSTA COUNTY

2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Vlf Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,393,707 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
3074	Moraga-Orinda Fire District	16,355,066.22	171,663			16,526,729	0.0115067218866	165,624
3102	Co Co Resource Cons	186,392.51	4,791		758	191,941	0.0001336388673	1,924
3255	Kensingtn Community Svc	1,264,373.78	11,363			1,275,737	0.0008882307536	12,785
3260	Diablo Community Svc	310,979.65	2,519			313,499	0.0002182735189	3,142
3301	CCC Mosquito Abate Dst1	3,324,902.26	96,483		1,422	3,422,807	0.0023831266618	34,302
3406	Central CC Sanitary	11,750,880.24	220,228		32,614	12,003,722	0.0083575821940	120,297
3409	Mt View Sanitary	274,174.93	6,176			280,351	0.0001951943973	2,810
3411	Ironhouse Sanitary	174,027.69	4,410			178,437	0.0001242367654	1,788
3414	Rodeo Sanitary	197,847.64	3,986			201,833	0.0001405262188	2,023
3416	West Co Wastewater	788,212.82	13,880		4,599	806,692	0.0005616588300	8,084
3418	Stege Sanitary	306,449.47	3,868			310,317	0.0002160581105	3,110
3422	Byron Sanitary	23,702.90	603			24,306	0.0000169228173	244
3240	Crockett-Valona Sanitary	243,781.75	7,879			251,661	0.0001752186456	2,522
3430	Twn of Discovry Bay (Comm Sv	439,419.51	4,193			443,612	0.0003088646063	4,446
3480	Delta Diablo Z1 W Pittsburg	303,845.49	11,321		63,240	378,406	0.0002634649529	3,792
3481	Delta Diablo Z2 Pittsburg	391,777.79	4,401		50	396,229	0.0002758739657	3,971
3482	Delta Diablo Z3 Antioch	751,131.59	12,823			763,954	0.0005319024340	7,656
3515	Los Medanos Healthcare	580,253.84	112,933		16,971	710,157	0.0004944464854	7,117
3520	Mt Diablo Healthcare	245,856.91	1,772			247,629	0.0001724111916	2,482
3525	West CCC Healthcare	2,894,224.06	59,026			2,953,250	0.0020561980949	29,596
3601	Alamo-Lafayette Cemetery	222,885.37	3,403			226,289	0.0001575533379	2,268
3603	B B K Union Cemetery	352,323.72	6,719			359,043	0.0002499830881	3,598
3700	Ambrose Rec & Park	315,187.31	16,839		52,879	384,906	0.0002679902049	3,857

CONTRA COSTA COUNTY

2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Vlf Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,393,707 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
3715	Green Valley Rec & Park	37,813.83	402			38,216	0.0000266075766	383
3735	Pleasant Hill Rec & Park	2,383,543.48	44,955		755	2,429,254	0.0016913660608	24,345
3740	Rolling-Willart Rec&Park	19,004.03	368			19,372	0.0000134875550	194
3770	Bethel Isle Muni Imp	368,459.44	8,125			376,584	0.0002621966226	3,774
3803	Co Co Co Water	1,956,989.56	882,607		4,321	2,843,918	0.0019800754349	28,501
3830	Castle Rock Co Water	10,753.56	88			10,842	0.0000075484275	109
4001	East Bay Muni Utility	10,749,538.47	171,682		43,099	10,964,320	0.0076338988288	109,880
4002	EBMUD Special District 1	294,446.76	2,801			297,248	0.0002069587321	2,979
4007	A-C Transit Spec Dist 1	6,830,893.63	133,781			6,964,674	0.0048491490096	69,797
4009	BART	8,456,936.90	198,124		14,326	8,669,387	0.0060360538076	86,881
4010	Bay Area Air Management	2,465,058.86	57,757			2,522,815	0.0017565082169	25,283
4025	Dublin San Ramon Svcs	445,627.34	1,224			446,851	0.0003111196522	4,478
4026	East Bay Regional Park	36,763,468.75	889,816		31,324	37,684,609	0.0262378788189	377,660
4110	Reclamation Dist 800 Exp	611,644.08	8,814			620,458	0.0004319936890	6,218
4111	Discovery Bay Recl/Drng	33,883.09	489			34,372	0.0000239315184	344
4180	East Co Co Irrigation	1,936,860.99	21,316			1,958,177	0.0013633794909	19,624
4181	Byron-Bethany Irrigation	773,997.36	8,373			782,370	0.0005447244897	7,841
								1,750,736
	CITIES & CITY SPECIAL DISTRICTS							
4201	City of Clayton	708,348.70	11,904	844,227	48,459	1,612,938	0.0011230070075	16,164
4202	City of Concord	10,372,801.28	178,751	13,750,818		24,302,371	0.0169205061441	243,549
4203	City of Brentwood	6,070,227.58	48,928	3,975,502	18,326	10,112,983	0.0070411563430	101,348
4204	City of San Pablo	236,771.77	11,464	2,093,543		2,341,779	0.0016304614375	23,468

CONTRA COSTA COUNTY

2011-2012 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Vlf Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,393,707 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4205	City of El Cerrito	5,459,068.72	66,172	2,373,791		7,899,031	0.0054996942690	79,161
4206	City of Walnut Creek	11,027,486.62	173,796	9,185,898		20,387,180	0.0141945579376	204,312
4207	City of Pleasant Hill	2,242,318.60	19,025	4,095,081		6,356,424	0.0044256552757	63,702
4208	City of Martinez	6,309,624.75	111,201	3,866,342		10,287,168	0.0071624324689	103,094
4209	City of Antioch	6,402,246.79	122,793	7,403,710		13,928,750	0.0096978809959	139,588
4210	City of Pittsburg	2,040,368.41	286,193	5,167,363		7,493,924	0.0052176387035	75,101
4211	City of Hercules	866,740.17	60,711	1,718,848		2,646,299	0.0018424833843	26,520
4212	City of Pinole	1,533,089.56	38,205	2,040,496		3,611,791	0.0025147062955	36,196
4213	Richmond Tax District 1	20,796,098.13	462,474	9,706,442		30,965,014	0.0215593665029	310,319
4214	City of Lafayette	3,414,997.94	21,325	2,636,551		6,072,874	0.0042282339880	60,860
4215	Town of Moraga	1,564,532.22	19,968	1,490,618		3,075,119	0.0021410488218	30,818
4216	Town of Danville	6,907,134.32	64,202	4,374,208		11,345,545	0.0078993264177	113,701
4217	City of San Ramon	11,368,380.47	265,534	5,791,513		17,425,427	0.0121324396157	174,631
4218	City of Orinda	3,425,590.74	40,318	1,629,983		5,095,893	0.0035480111177	51,069
4219	City of Oakley	1,504,288.43	12,623	2,218,624	29,355	3,764,890	0.0026213016309	37,730
4227	Richmond Tax District 3	6,708,574.78	100,714			6,809,289	0.0047409622202	68,240
4230	Richmond Sewer 1	187,236.59	3,880			191,117	0.0001330651009	1,915
4231	Brentwood Rec & Park Dist	1,233,485.02	11,163			1,244,648	0.0008665850867	12,473
4232	San Ramon M-29	2,007,157.33	5,475			2,012,632	0.0014012936569	20,170
4240	Pleasant Hill Lgt Dist 1	366,148.46	4,422			370,571	0.0002580094547	3,714
4241	Svc Area R-8 Walnut Creek	451,086.64	6,650			457,736	0.0003186985466	4,587
4248	Clayton Light Mtce 1	27,028.75	407			27,435	0.0000191018677	275
4252	Martinez Pine Ridge Mtce	5,332.33	80			5,413	0.0000037686280	54

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4253	Martinez Parking Dist 1	48,707.10	590			49,297	0.0000343230710	494
4263	Lafayette Core Area Mtc	61,808.31	2,936			64,744	0.0000450782487	649
4264	Lafayette St Lt Mtce Z1	7,247.49	67			7,315	0.0000050928528	73
4271	Concord Vly Terr StLtMtc	2,774.03	39			2,813	0.0000019588734	28
4272	Concord Kirkwood Mtce 1	39,055.53	507			39,562	0.0000275450533	396
4274	Concord Blhn Terr St Lt	741.63	15			757	0.0000005270149	8
4275	Pl Hill-Diablo Vista Wtr	140,049.71	1,203			141,253	0.0000983469964	1,416
4280	Antioch Parking Mtce 1A	21,337.64	418			21,756	0.0000151476208	218
4285	Moraga St Lt Mtce 1	115,859.94	1,108			116,968	0.0000814388819	1,172
4294	Oakley Police Services	263,137.74	1,349			264,486	0.0001841484260	2,651
								2,009,864
	REDEVELOPMENT AGENCIES							
4701	Antioch	4,083,375.50	121,556			4,204,931	.0029276799940	42,140
4702	Antioch Project 2	1,025,892.53	3,815			1,029,708	.0007169331108	10,319
4703	Antioch Project 3	43,672.92	299		(9,440)	34,532	.0000240427383	346
4704	Antioch Project 4	1,089,470.56	7,495		(32,143)	1,064,823	.0007413821383	10,671
4705	Antioch Project 4, Amd 1	601,319.92	2,539		(341)	603,518	.0004201991708	6,048
4706	Brentwood Project	1,768,327.78	19,573			1,787,900	.0012448241468	17,918
4707	Brentwood Amendment 1	587,752.27	8,416			596,168	.0004150816556	5,975
4708	North Brentwood	2,819,136.55	11,214		(19,874)	2,810,477	.0019567921026	28,165
4709	North Brtwd Amnd 2	278,210.02	667			278,877	.0001941682095	2,795
4710	Central Concord	14,253,256.71	757,872			15,011,129	.0104514864296	150,436
4711	Concord Commerce	537,695.44	7,941			545,637	.0003798992364	5,468

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Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Vlf Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,393,707 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4712	Cent Concord RDA Amnd	480,326.96	596			480,923	.0003348423673	4,820
4714	Clayton	4,920,850.70	23,580		(92,315)	4,852,116	.0033782820281	48,626
4716	Hercules Dynamite	5,342,841.60	46,573			5,389,415	.0037523756184	54,011
4717	Hercules RDA Proj 2	3,873,389.37	13,406			3,886,795	.0027061781756	38,952
4718	Hercules Merged Dyn & Proj2	0.00	19			19	.0000000129154	0
4720	El Cerrito	4,796,280.80	58,838			4,855,119	.0033803727600	48,656
4721	El Cerrito Area II	1,614.40	79			1,694	.0000011791050	17
4725	Pinole Vista	5,293,755.48	64,615			5,358,371	.0037307612999	53,699
4726	Pinole Vista 81	3,238,014.57	31,417			3,269,431	.0022763389402	32,765
4728	Oakley RDA Proj 2	79,775.52	363			80,139	.0000557963947	803
4730	Pittsburg Marina	777.33	1,257			2,034	.0000014163310	20
4731	Pittsburg Riverside	330,469.47	5,456			335,926	.0002338880639	3,367
4732	Pittsburg Neighborhood I	894,299.37	8,860			903,159	.0006288240203	9,051
4733	Pittsburg Neighborhood II	407,067.60	5,488			412,556	.0002872417518	4,134
4734	Pittsburg/Los Medanos I	21,809,946.23	323,400			22,133,346	.0154103245346	221,812
4735	Pittsburg/Los Medanos II	2,869,351.17	57,447			2,926,798	.0020377808126	29,331
4736	Pittsburg/Los Medanos III	10,168,879.46	31,178			10,200,058	.0071017820406	102,221
4737	Richmd 8A RDA 2000 Amnd	707,539.60	3,681			711,220	.0004951866374	7,128
4738	Richmd 10A RDA 2000 Amnd	680,540.44	1,164			681,704	.0004746359648	6,832
4739	Richmd 1A RDA 2000 Amnd	114,172.81	231			114,403	.0000796532762	1,147
4740	Richmond 1A	312,087.64	9,497			321,585	.0002239029870	3,223
4741	Richmond 8A	565,756.42	7,496			573,253	.0003991266873	5,745
4742	Richmond 10A	621,961.76	19,017			640,979	.0004462808540	6,424

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Fund No	Jurisdiction	Adjusted 2011-2012 AB 8 Allocation	2011-2012 Unitary Allocation	2011-2012 Triple Flip & Vlf Swap Adj	2011-2012 Estimated RDA Pass Thru	Net Revenue	2011-2012 Adj Allocation Factors	14,393,707 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4743	Richmond 10B	49,996.34	2,641			52,637	.0000366483580	528
4744	Richmond 11A	9,637,446.49	54,901			9,692,348	.0067482893851	97,133
4745	Richmond 12A	53,568.85	1,355			54,924	.0000382409723	550
4746	Richmond 8A Henley	51,153.94	536			51,690	.0000359891422	518
4747	Richmond 1B	80,648.83	589			81,238	.0000565617605	814
4748	Richmond 1C-Potrero	783,735.01	5,425			789,160	.0005494520775	7,909
4749	Richmond 3A	801,197.00	4,285			805,482	.0005608158880	8,072
4750	Walnut Creek-So Broadway	829,660.82	8,467			838,128	.0005835457927	8,399
4751	Walnut Creek-Mt Diablo	0.00	13,766			13,766	.0000095847893	138
4752	Richmd 6A RDA 2000 Amnd	27,103.98	56			27,160	.0000189097942	272
4753	Richmd 10B RDA 2000 Amnd	33,335.10	68			33,404	.0000232572229	335
4754	Richmond 6-A Amend 1	322,348.65	872			323,221	.0002250422665	3,239
4755	Richmond 6-A	481,420.78	2,620			484,041	.0003370128407	4,851
4756	Danville Downtown	2,464,091.72	24,682		(274,742)	2,214,031	.0015415176417	22,188
4757	Richmd 11A RDA 2000 Amnd	456,802.00	100			456,902	.0003181175076	4,579
4758	Richmd 10B RDA 2006 Amnd	0.00	8,160			8,160	.0000056814074	82
4760	San Pablo-So Entrance	351,600.31	6,096			357,696	.0002490457015	3,585
4761	San Pablo-El Portal	1,883,845.69	38,022			1,921,868	.0013380988563	19,260
4762	San Pablo-El Portal 79	2,312,358.97	41,362			2,353,721	.0016387766164	23,588
4763	San Pablo-Oak Park	751,961.21	8,202			760,164	.0005292632388	7,618
4764	San Pablo-Sheffield	244,295.67	3,928			248,224	.0001728258390	2,488
4765	San Pablo-Bayview	1,347,274.68	16,311			1,363,586	.0009493954861	13,665
4766	San Pablo-El Portal 80	1,132,238.55	20,233			1,152,471	.0008024072531	11,550

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4767	San Pablo-Oak Park 79	51,615.51	432			52,048	.0000362383646	522
4768	San Pablo-Bayview 80	123,226.70	472			123,699	.0000861250866	1,240
4769	San Pablo-Legacy RDA	748,861.20	4,562			753,423	.0005245702406	7,551
4770	Pleasant Hill Commons	2,652,287.49	19,163			2,671,451	.0018599954025	26,772
4771	Pleasant Hill Commons 1A	88,041.06	818			88,859	.0000618682169	891
4772	Plsnt Hill Schoolyrd Anx	862,187.33	5,552			867,739	.0006041625532	8,696
4773	Plsnt Hill Comm 2001 Amnd	722,898.39	1,650			724,549	.0005044663164	7,261
4774	Pleasant Hill Commons 2009 Ar	0.00	2			2	.0000000016919	0
4775	Lafayette RDA	3,578,976.40	8,972			3,587,948	.0024981062523	35,957
4777	San Ramon	8,437,974.96	35,572		(782,145)	7,691,402	.0053551325063	77,080
4780	CoCoCo Pleasant Hill BART	7,317,277.74	35,795			7,353,073	.0051195709935	73,690
4781	CoCoCo West Pittsburg	2,012,443.48	16,629		(663,171)	1,365,901	.0009510078252	13,689
4782	CoCoCo North Richmond	1,800,593.63	9,394		(261,887)	1,548,101	.0010778641099	15,514
4783	CoCoCo Pl H/BART Amnd 1	882,882.78	5,055		(8,364)	879,574	.0006124024328	8,815
4784	Oakley	2,570,117.16	14,726		(72,429)	2,512,414	.0017492663033	25,178
4785	Rodeo	1,739,569.99	8,268		(202,597)	1,545,241	.0010758729416	15,486
4786	CoCoCo Montalvin	99,534.41	1,294			100,828	.0000702016167	1,010
								1,523,778
							Sub-Total: Recoverable Cost	6,509,624
	SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION							
4016	Ed Phys Handic'd Elem	4,443.06	1,336			5,779	.0000040233819	58

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
4018	Livermore Jt Unified	212,711.88	63,545			276,257	.0001923437447	2,769
4020	Chabt-Las Positas Com Coll	249,006.08	8,604			257,611	.0001793611091	2,582
4022	Dev Ctr Handi'd Minor	795.37	239			1,034	.0000007202251	10
4029	Trainable M.R. Alameda	2,004.19	602			2,607	.0000018148764	26
5001	Acalanes Union Hi Gen	30,733,429.36	444,905			31,178,335	.0217078907550	312,457
5101	Canyon Elementary Gen	57,122.68	1,234			58,356	.0000406304935	585
5201	Lafayette Elementary Gen	11,864,170.40	150,476			12,014,646	.0083651877662	120,406
5301	Moraga Elementary Gen	5,911,083.93	81,489			5,992,573	.0041723238815	60,055
5401	Orinda Elementary Gen	7,428,037.24	130,369			7,558,406	.0052625344468	75,747
5501	Walnut Creek General	14,858,018.72	218,198			15,076,216	.0104968037065	151,088
6001	Liberty Union Hi Gen	16,875,640.46	253,336			17,128,976	.0119260360715	171,660
6101	Brentwood Elem Gen	9,101,581.78	113,891		7,484	9,222,957	.0064214765371	92,429
6201	Byron Elementary Gen	2,888,036.72	52,030		4,384	2,944,451	.0020500713751	29,508
6301	Knightsen Elementary Gen	947,127.25	25,401		3,128	975,656	.0006792999422	9,778
6401	Oakley Elementary Gen	6,976,553.15	107,365			7,083,918	.0049321724671	70,992
6901	County Schools Gen	21,227,888.47	506,856		60,279	21,795,023	.0151747677630	218,421
6999	ERAF K - 12	178,654,101.65	641,902	(154,192,971)		25,103,033	.0174779665631	251,573
7101	Antioch Unified Gen	18,965,250.27	928,138		38,677	19,932,065	.0138776843794	199,751
7201	John Swett General	7,108,965.69	164,878		91,370	7,365,214	.0051280244167	73,811
7401	Martinez Unified Gen	15,936,139.87	284,939			16,221,079	.0112939131485	162,561
7501	Mt Diablo Unified Gen	84,367,146.90	1,565,994		270,134	86,203,275	.0600189615493	863,895
7601	Pittsburg Unified Gen	4,112,088.30	1,382,456		12,368	5,506,912	.0038341830636	55,188
7701	West Co Co Unified Gen	52,342,364.83	1,039,434		108,894	53,490,693	.0372428522346	536,063

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
7801	San Ramon Valley Unif	108,214,589.81	1,990,776		594,966	110,800,331	.0771446424827	1,110,397
7901	Co Co Comm College Gen	62,015,538.58	1,433,479		208,364	63,657,381	.0443214010412	637,949
7999	ERAF Community College	26,599,746.13	99,543	(22,960,712)		3,738,577	.0026029815032	37,467
						Sub-Total: Exempt School Share		5,247,226
218	TOTALS	**1,405,395,769.05**	**30,871,582**	**0**	**0**	**1,436,267,351**	1.000000000000	**14,393,707**