Office of the Auditor-Controller
Contra Costa County

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January 16, 2013

TO: Contra Costa County Board of Supervisors

FROM: Robert Campbell, Auditor-Controller

SUBJECT: **2012-2013 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 2012-13 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 2011-12 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2011-12 net cost of property tax administration was $14,460,531. This amounts to approximately .71% of all 2011-12 property taxes levied countywide.

Attachment II allocates the $14,460,531 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2012-13 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 $7,081,782.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2012-2013 Property Tax Administration Charges

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CONTRA COSTA COUNTY

2012-2013 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 2012-13 Fiscal Year shall be based on the 2011-12 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	$ 14,113,333	
Tax Collector	3,115,708	
Auditor-Controller	1,156,277	
Assessment Appeals Board	192,825	
Total		**$18,578,143**

Overhead Cost per Circular A-87:

Assessor	$ 143,349	
Tax Collector	225,022	
Auditor-Controller	71,904	
Total		**$440,275**

Less: Fees Received for Property Tax Related Services:

County General	$ 1,109,245	
Assessor	320,942	
Tax Collector	2,173,594	
Auditor-Controller	954,106	
Total		**$4,557,887**

Net Property Tax Administration Cost, 2012-2013 Fiscal Year	**$14,460,531**

CONTRA COSTA COUNTY

2012-2013 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST		ACTUAL 2011-2012
Salaries & Employee Benefits	$	11,562,610
Services & Supplies		2,532,777
Fixed Assets		0
Other Charges		0
Gross Cost	$	14,095,387
Less:		
* Intrafund Transfers		17,946
Fixed Assets		0
TOTAL ASSESSOR COST	**$**	**14,113,333**
LESS: ASSESSOR REVENUE OFFSETS		(320,942)
NET ASSESSOR DEPARTMENT COST		**13,792,391**

CONTRA COSTA COUNTY

2012-2013 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST	ACTUAL 2011-2012
Salaries & Employee Benefits	$ 2,957,930
Services & Supplies	1,370,486
Other Charges	7,992
Fixed Assets	0
Gross Cost	$ 4,336,408
Less:	
* Fixed Assets	0
Intrafund transfers	15,753
Treasury Function Costs	(1,137,438)
Business License Program	(99,016)
TOTAL TAX COLLECTOR COST	**$ 3,115,708**
LESS: TAX COLLECTOR REVENUE OFFSETS	$ (2,173,594)
NET TAX COLLECTOR COST	**$ 942,113**

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

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CONTRA COSTA COUNTY

2012-2013 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND INDIRECT DEPARTMENTAL COSTS	ACTUAL 2011-2012
Salaries & Employee Benefits	$ 520,035
Information Technology Costs	434,525
Other Services and Supplies	45,957
Accounts Payable - Supplemental & Other Tax Refunds	18,762
Department Overhead Allocation	136,998
GROSS PROPERTY TAX FUNCTION COSTS	**$ 1,156,277**
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	$ (954,106)
NET AUDITOR-CONTROLLER COST	**$ 202,171**

CONTRA COSTA COUNTY

2012-2013 Property Tax Administration Charges

ASSESSMENT APPEALS BOARD

DIRECT AND INDIRECT COSTS		ACTUAL 2011-2012
Clerk of the Board	$	43,780
Assessment Appeals Board - allowances and postage		103,126
County Counsel		45,919
TOTAL ASSESSMENT APPEALS BOARD COSTS	**$**	**192,825**

CONTRA COSTA COUNTY

2012-2013 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

Department	A-87 Plan 2011-2012 Actual	Percent Property Tax Related	Net to Allocate
Assessor	$ 143,349	100%	$ 143,349
Tax Collector	312,531	72%	225,022
Auditor-Controller(Tax Division)	71,904	100%	71,904
TOTALS	$ **527,784**		$ **440,275**

CONTRA COSTA COUNTY

2012-2013 Property Tax Administration Charges

REVENUE OFFSETS

County General				
0005	9608	Supplemental Tax Administration Fees	$ 1,109,245	
				$ 1,109,245
Assessor				
0016	1600	Administration	800,354	
	1600	Excludable revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605	Drafting	9,753	
	1610	Appraisal	0	
	1647	Roll Maintenance	240,836	
				$ 320,942
Tax Collector				
0015		Tax Collector Revenue	2,957,804	
		Excludable revenues (Direct credits and non-property tax related revenues)	(784,210)	
				$ 2,173,594
Auditor-Controller				
0010	1004	Tax & Cost Accounting Division Revenue	1,195,171	
		Excludable revenues (Direct credits and non-property tax related revenues)	(241,065)	
				$ 954,106
TOTAL REVENUE OFFSETS				**$ 4,557,886**

CONTRA COSTA COUNTY

2012-2013 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2012-2013 AB 8 Allocation	2012-2013 Unitary Allocation	2012-2013 Estimated RDA Pass Thru	Net Revenue	2012-2013 Adj Allocation Factors	14,460,531 to Allocate
		(1)	(2)	(4)	(5)	(6)	(7)
	GENERAL COUNTY JURISDICTION						
1003	County General	165,338,174.04	7,253,254	266,979	172,858,407	0.1193669336365	1,726,105
	COUNTY GOVERNED SPECIAL DISTRICTS						
1206	County Library	18,731,100.30	431,034	27,392	19,189,526	0.0132512783817	191,621
2020	Contra Costa Fire	75,405,293.76	1,163,575	69,645	76,638,513	0.0529225307077	765,288
2028	Crockett Carquinez Fire	374,220.27	10,707		384,927	0.0002658103663	3,844
3060	East Contra Costa Fire	7,930,257.32	87,076		8,017,333	0.0055363490034	80,059
2401	Service Area L-100	676,939.34	17,330	26,072	720,341	0.0004974299840	7,193
2470	Service Area M-1	29,632.80	1,294		30,927	0.0000213562479	309
2475	Service Area M-29	71,744.09	624		72,368	0.0000499734113	723
2488	Service Area M-16 Clyde	18,404.00	217		18,621	0.0000128585045	186
2489	Service Area M-17 Montalvir	127,480.57	1,943		129,424	0.0000893734208	1,292
2492	Service Area M-20 Rodeo	8,727.27	126		8,854	0.0000061138279	88
2494	Svc Area RD4Bethel Isle	6,140.46	111		6,251	0.0000043166581	62
2496	Svc Area M23 Blackhawk	1,661,201.43	16,139		1,677,340	0.0011582829409	16,749
2505	Flood Control CCC Water	2,363,313.63	54,533	3,214	2,421,061	0.0016718573270	24,176
2520	Flood Control Zone 3B	3,854,374.37	60,880		3,915,254	0.0027036690359	39,096
2521	Flood Cont Z1 Marsh Crk	1,145,853.10	16,427		1,162,280	0.0008026096274	11,606
2527	Flood Control Zone 7	42,021.17	1,226	1,974	45,222	0.0000312276918	452
2530	Flood Control Zone 8	14,227.06	475		14,702	0.0000101521416	147
2531	Flood Control Zone 8A	18,059.37	378		18,437	0.0000127316161	184
2550	Flood Cont Drainage 290	1,358.12	23		1,381	0.0000009538873	14
2551	Flood Cont Drainage 300	3,201.35	45		3,246	0.0000022414676	32
2552	Flood Cont Drainage A13	230,584.72	2,470		233,054	0.0001609351150	2,327
2554	Flood Cont Drainage 10	249,220.98	2,554		251,775	0.0001738627416	2,514

CONTRA COSTA COUNTY
2012-2013 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2012-2013 AB 8 Allocation	2012-2013 Unitary Allocation	2012-2013 Estimated RDA Pass Thru	Net Revenue	2012-2013 Adj Allocation Factors	14,460,531 to Allocate
		(1)	(2)	(4)	(5)	(6)	(7)
2563	Flood Cont Drainage 127	8,643.66	211		8,855	0.0000061145893	88
2583	Flood Cont Drainage 16	57,123.77	651		57,775	0.0000398962426	577
2652	S/A Pl 2 Danville	294.52	85		380	0.0000002622331	4
2653	S/A Pl-2 Zone A	111,480.71	1,055		112,536	0.0000777114728	1,124
2655	S/A Pl 5 Round Hill	191,005.24	1,713		192,718	0.0001330808609	1,924
2656	S/A Police-6	3,307,858.80	1,280,197		4,588,056	0.0031682701224	45,815
2657	S/A Pl-2 Zone B	141,020.71	1,846		142,867	0.0000986565021	1,427
2702	S/A Lib-2 El Sobrante	74,658.32	2,189		76,847	0.0000530666660	767
2710	S/A Lib-10 Pinole	850.33	16		866	0.0000005983038	9
2712	S/A Lib-12 Moraga	8,661.77	325		8,987	0.0000062060369	90
2713	S/A Lib-13 Ygnacio	105,296.55	1,391		106,688	0.0000736729951	1,065
2751	Svc Area R-4 Moraga	25,295.97	947		26,243	0.0000181222772	262
2758	Svc Area R-7 Zone A	806,161.78	10,052		816,214	0.0005636346428	8,150
2825	Co Co Co Water Agency	454,506.68	8,915	831	464,253	0.0003205888063	4,636
							1,213,900
	AUTONOMOUS SPECIAL DISTRICTS						
3005	San Ramon Valley Fire	48,436,083.35	937,596	86,232	49,459,911	0.0341544159323	493,891
3007	Kensington Fire	2,805,837.20	22,398		2,828,235	0.0019530306681	28,242
3011	Rodeo-Hercules Fire	3,002,293.39	63,269		3,065,562	0.0021169161414	30,612
3074	Moraga-Orinda Fire District	16,503,277.54	167,805		16,671,083	0.0115121736814	166,472
3102	Co Co Resource Cons	186,786.11	4,682	445	191,913	0.0001325250305	1,916
3255	Kensingtn Community Svc	1,263,358.15	11,109		1,274,467	0.0008800797112	12,726
3260	Diablo Community Svc	295,714.36	2,463		298,178	0.0002059058054	2,978
3301	CCC Mosquito Abate Dst1	3,344,175.63	94,301	1,453	3,439,929	0.0023754343860	34,350
3406	Central CC Sanitary	11,744,899.85	217,588	9,558	11,972,046	0.0082672660507	119,549

ATTACHMENT II

CONTRA COSTA COUNTY
2012-2013 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2012-2013 AB 8 Allocation	2012-2013 Unitary Allocation	2012-2013 Estimated RDA Pass Thru	Net Revenue	2012-2013 Adj Allocation Factors	14,460,531 to Allocate
		(1)	(2)	(4)	(5)	(6)	(7)
3409	Mt View Sanitary	267,350.13	6,103		273,454	0.0001888327028	2,731
3411	Ironhouse Sanitary	173,033.90	4,357		177,391	0.0001224970672	1,771
3414	Rodeo Sanitary	192,469.49	3,938		196,407	0.0001356285397	1,961
3416	West Co Wastewater	769,581.21	13,716	4,697	787,994	0.0005441474033	7,869
3418	Stege Sanitary	294,697.54	3,822		298,519	0.0002061416559	2,981
3422	Byron Sanitary	25,819.17	596		26,415	0.0000182407042	264
3240	Crockett-Valona Sanitary	224,936.10	7,784		232,720	0.0001607043639	2,324
3430	Twn of Discovry Bay (Comm	439,997.94	4,143		444,141	0.0003067004339	4,435
3480	Delta Diablo Z1 W Pittsburg	291,854.51	11,188	64,645	367,688	0.0002539057673	3,672
3481	Delta Diablo Z2 Pittsburg	384,760.00	4,351	51	389,162	0.0002687347448	3,886
3482	Delta Diablo Z3 Antioch	750,292.47	12,671		762,963	0.0005268622060	7,619
3515	Los Medanos Healthcare	573,758.40	110,354	17,348	701,460	0.0004843914814	7,005
3520	Mt Diablo Healthcare	244,145.06	1,733		245,878	0.0001697901970	2,455
3525	West CCC Healthcare	3,109,556.63	57,747		3,167,304	0.0021871734799	31,628
3601	Alamo-Lafayette Cemetery	224,052.83	3,326		227,379	0.0001570160631	2,271
3603	B B K Union Cemetery	356,568.50	6,568		363,136	0.0002507629441	3,626
3700	Ambrose Rec & Park	306,651.44	16,459	54,054	377,165	0.0002604500682	3,766
3715	Green Valley Rec & Park	38,711.52	393		39,104	0.0000270033483	390
3735	Pleasant Hill Rec & Park	2,341,090.30	43,935	772	2,385,797	0.0016475062496	23,824
3740	Rolling-Willart Rec&Park	17,233.11	359		17,592	0.0000121484488	176
3770	Bethel Isle Muni Imp	358,450.52	7,940		366,391	0.0002530103512	3,659
3803	Co Co Co Water	1,959,904.19	850,327	4,417	2,814,649	0.0019436484903	28,106
3830	Castle Rock Co Water	11,093.70	87		11,181	0.0000077207796	112
4001	East Bay Muni Utility	10,975,336.38	168,791	20,744	11,164,871	0.0077098733913	111,489
4002	EBMUD Special District 1	283,388.88	2,768		286,157	0.0001976049698	2,857
4007	A-C Transit Spec Dist 1	7,618,169.16	130,940		7,749,109	0.0053511274980	77,380

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2012-2013 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

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		(1)	(2)	(4)	(5)	(6)	(7)
4009	BART	8,569,558.72	193,656	11,605	8,774,820	0.0060594296594	87,623
4010	Bay Area Air Management	2,497,871.44	56,454		2,554,326	0.0017638830048	25,507
4025	Dublin San Ramon Svcs	450,333.23	1,198		451,531	0.0003118036489	4,509
4026	East Bay Regional Park	37,277,467.05	869,735	31,912	38,179,114	0.0263644902624	381,245
4110	Reclamation Dist 800 Exp	612,620.66	8,615		621,236	0.0004289928958	6,203
4111	Discovery Bay Recl/Drng	34,280.54	478		34,758	0.0000240023680	347
4180	East Co Co Irrigation	1,890,341.95	21,064		1,911,406	0.0013199163188	19,087
4181	Byron-Bethany Irrigation	785,228.43	8,273		793,502	0.0005479506484	7,924
							1,761,438
	CITIES & CITY SPECIAL DISTRICTS						
4201	City of Clayton	676,866.15	11,763	49,496	738,126	0.0005097107199	7,371
4202	City of Concord	9,981,453.25	176,637		10,158,090	0.0070146434476	101,435
4203	City of Brentwood	5,942,033.61	48,362	18,789	6,009,185	0.0041496273158	60,006
4204	City of San Pablo	235,665.51	11,331		246,996	0.0001705626384	2,466
4205	City of El Cerrito	5,261,624.73	65,388		5,327,013	0.0036785551876	53,194
4206	City of Walnut Creek	10,927,125.34	171,728		11,098,854	0.0076642852712	110,830
4207	City of Pleasant Hill	2,194,959.36	18,807		2,213,767	0.0015287108334	22,106
4208	City of Martinez	6,217,573.53	109,253		6,326,827	0.0043689742695	63,178
4209	City of Antioch	6,387,056.82	121,350		6,508,406	0.0044943635105	64,991
4210	City of Pittsburg	1,981,461.46	256,265		2,237,726	0.0015452562459	22,345
4211	City of Hercules	812,829.71	57,046		869,876	0.0006006905814	8,686
4212	City of Pinole	1,465,073.93	36,454		1,501,528	0.0010368760055	14,994

CONTRA COSTA COUNTY
2012-2013 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

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		(1)	(2)	(4)	(5)	(6)	(7)
4213	Richmond Tax District 1	26,256,702.21	457,500		26,714,202	0.0184474243313	266,760
4214	City of Lafayette	3,441,371.89	21,081		3,462,453	0.0023909881001	34,575
4215	Town of Moraga	1,577,824.72	19,734		1,597,558	0.0011031897893	15,953
4216	Town of Danville	6,952,309.23	63,450		7,015,759	0.0048447148630	70,057
4217	City of San Ramon	11,378,863.64	262,350		11,641,214	0.0080388105672	116,245
4218	City of Orinda	3,461,655.02	39,842		3,501,497	0.0024179500178	34,965
4219	City of Oakley	1,500,703.82	12,487		1,513,191	0.0010449300512	15,110
4227	Richmond Tax District 3	6,544,900.54	98,642		6,643,543	0.0045876816684	66,340
4230	Richmond Sewer 1	239,869.07	3,839		243,708	0.0001682921956	2,434
4231	Brentwood Rec & Park Dist	1,204,152.04	10,915		1,215,067	0.0008390611969	12,133
4232	San Ramon M-29	2,031,357.12	5,360		2,036,717	0.0014064496082	20,338
4240	Pleasant Hill Lgt Dist 1	356,623.73	4,322		360,946	0.0002492504556	3,604
4241	Svc Area R-8 Walnut Creek	448,705.16	6,499		455,204	0.0003143402113	4,546
4248	Clayton Light Mtce 1	26,113.57	397		26,511	0.0000183071085	265
4252	Martinez Pine Ridge Mtce	5,465.22	79		5,544	0.0000038282758	55
4253	Martinez Parking Dist 1	58,269.05	577		58,846	0.0000406358069	588
4263	Lafayette Core Area Mtc	61,642.49	2,869		64,511	0.0000445481631	644
4264	Lafayette St Lt Mtce Z1	7,230.34	66		7,296	0.0000050382665	73
4271	Concord Vly Terr StLtMtc	2,828.50	39		2,867	0.0000019798263	29
4272	Concord Kirkwood Mtce 1	36,036.16	495		36,531	0.0000252265756	365
4274	Concord Blhn Terr St Lt	756.43	15		771	0.0000005326812	8
4275	Pl Hill-Diablo Vista Wtr	138,302.36	1,189		139,491	0.0000963251585	1,393
4280	Antioch Parking Mtce 1A	21,910.19	409		22,319	0.0000154124027	223
4285	Moraga St Lt Mtce 1	117,752.29	1,083		118,835	0.0000820615494	1,187
4294	Oakley Police Services	262,536.43	1,322		263,858	0.0001822066042	2,635
							1,202,127

CONTRA COSTA COUNTY
2012-2013 ADMINISTRATIVE COST ALLOCATION

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		(1)	(2)	(4)	(5)	(6)	(7)
	REDEVELOPMENT AGENCIES						
4701	Antioch	3,978,658.66	120,092		4,098,750	.0028303816826	40,929
4702	Antioch Project 2	884,658.58	3,772		888,430	.0006135031581	8,872
4703	Antioch Project 3	45,722.40	295	(11,190)	34,828	.0000240502210	348
4704	Antioch Project 4	922,958.98	7,408	(41,812)	888,555	.0006135890518	8,873
4705	Antioch Project 4, Amd 1	521,274.42	2,510	(17,906)	505,879	.0003493332275	5,052
4706	Brentwood Project	1,729,489.30	19,340		1,748,829	.0012076495910	17,463
4707	Brentwood Amendment 1	585,412.90	8,316		593,729	.0004099978316	5,929
4708	North Brentwood	2,697,275.61	11,087	(20,376)	2,687,986	.0018561821425	26,841
4709	North Brtwd Amnd 2	224,909.21	660		225,569	.0001557664247	2,252
4710	Central Concord	12,587,645.75	748,708		13,336,354	.0092093852829	133,173
4711	Concord Commerce	520,747.24	7,846		528,594	.0003650190458	5,278
4712	Cent Concord RDA Amnd	409,735.86	590		410,326	.0002833497231	4,097
4714	Clayton	4,713,483.27	23,308	(94,291)	4,642,500	.0032058668738	46,359
4716	Hercules Dynamite	5,090,862.31	46,025		5,136,887	.0035472641981	51,295
4717	Hercules RDA Proj 2	3,586,113.37	13,255		3,599,368	.0024855345958	35,942
4718	Hercules Merged Dyn & Pro	0.00	19		19	.0000000127869	0
4720	El Cerrito	4,970,125.69	58,137		5,028,263	.0034722542270	50,211
4721	El Cerrito Area II	1,654.96	78		1,733	.0000011968011	17
4725	Pinole Vista	5,122,571.24	63,846		5,186,417	.0035814670481	51,790
4726	Pinole Vista 81	3,168,025.99	31,045		3,199,071	.0022091103691	31,945
4728	Oakley RDA Proj 2	90,553.60	359		90,913	.0000627794136	908
4730	Pittsburg Marina	2,178.05	1,242		3,420	.0000023614513	34
4731	Pittsburg Riverside	329,150.94	5,391		334,542	.0002310169682	3,341
4732	Pittsburg Neighborhood I	842,690.89	8,755		851,446	.0005879640787	8,502
4733	Pittsburg Neighborhood II	355,979.93	5,423		361,403	.0002495658665	3,609

CONTRA COSTA COUNTY
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Fund No	Jurisdiction	Adjusted 2012-2013 AB 8 Allocation	2012-2013 Unitary Allocation	2012-2013 Estimated RDA Pass Thru	Net Revenue	2012-2013 Adj Allocation Factors	14,460,531 to Allocate
		(1)	(2)	(4)	(5)	(6)	(7)
4734	Pittsburg/Los Medanos I	21,365,280.05	319,536		21,684,816	.0149743946877	216,538
4735	Pittsburg/Los Medanos II	2,639,071.49	56,759		2,695,830	.0018615986153	26,920
4736	Pittsburg/Los Medanos III	10,400,236.56	30,828		10,431,064	.0072031449101	104,161
4737	Richmd 8A RDA 2000 Amnc	676,441.41	3,639		680,080	.0004696276293	6,791
4738	Richmd 10A RDA 2000 Amr	690,547.00	1,151		691,698	.0004776505163	6,907
4739	Richmd 1A RDA 2000 Amnc	125,189.88	228		125,418	.0000866070659	1,252
4740	Richmond 1A	330,030.19	9,383		339,413	.0002343807351	3,389
4741	Richmond 8A	558,931.67	7,407		566,339	.0003910838034	5,655
4742	Richmond 10A	589,094.24	18,788		607,882	.0004197716653	6,070
4743	Richmond 10B	42,911.38	2,609		45,520	.0000314337245	455
4744	Richmond 11A	9,394,962.65	54,263		9,449,225	.0065251385927	94,357
4745	Richmond 12A	47,014.64	1,339		48,354	.0000333905899	483
4746	Richmond 8A Henley	50,965.43	530		51,495	.0000355598430	514
4747	Richmond 1B	78,890.00	582		79,472	.0000548792644	794
4748	Richmond 1C-Potrero	748,963.20	5,362		754,325	.0005208972195	7,532
4749	Richmond 3A	805,215.07	4,235		809,450	.0005589635315	8,083
4750	Walnut Creek-So Broadway	961,648.82	8,367		970,015	.0006698416975	9,686
4751	Walnut Creek-Mt Diablo	0.00	13,606		13,606	.0000093959091	136
4752	Richmd 6A RDA 2000 Amnc	36,059.45	55		36,114	.0000249386866	361
4753	Richmd 10B RDA 2000 Amr	51,758.37	68		51,826	.0000357883694	518
4754	Richmond 6-A Amend 1	371,336.42	863		372,199	.0002570211644	3,717
4755	Richmond 6-A	546,372.42	2,589		548,962	.0003790842253	5,482
4756	Danville Downtown	2,502,463.96	24,389	(280,421)	2,246,432	.0015512678962	22,432
4757	Richmd 11A RDA 2000 Amr	437,651.00	99		437,750	.0003022868892	4,371
4758	Richmd 10B RDA 2006 Amr	0.00	8,064		8,064	.0000055683982	81
4760	San Pablo-So Entrance	354,366.37	6,023		360,389	.0002488658665	3,599

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Fund No	Jurisdiction	Adjusted 2012-2013 AB 8 Allocation	2012-2013 Unitary Allocation	2012-2013 Estimated RDA Pass Thru	Net Revenue	2012-2013 Adj Allocation Factors	14,460,531 to Allocate
		(1)	(2)	(4)	(5)	(6)	(7)
4761	San Pablo-El Portal	1,809,720.51	37,566		1,847,287	.0012756391877	18,446
4762	San Pablo-El Portal 79	2,039,459.38	40,868		2,080,327	.0014365646222	20,773
4763	San Pablo-Oak Park	742,642.54	8,105		750,747	.0005184267777	7,497
4764	San Pablo-Sheffield	201,777.11	3,882		205,659	.0001420171411	2,054
4765	San Pablo-Bayview	1,279,316.40	16,117		1,295,434	.0008945585603	12,936
4766	San Pablo-El Portal 80	1,508,321.17	19,991		1,528,312	.0010553717756	15,261
4767	San Pablo-Oak Park 79	52,632.25	427		53,060	.0000366401692	530
4768	San Pablo-Bayview 80	127,115.95	467		127,582	.0000881017557	1,274
4769	San Pablo-Legacy RDA	600,484.53	4,510		604,994	.0004177771295	6,041
4770	Pleasant Hill Commons	2,624,822.30	18,938		2,643,761	.0018256421608	26,400
4771	Pleasant Hill Commons 1A	94,601.23	809		95,410	.0000658849918	953
4772	Plsnt Hill Schoolyrd Anx	821,248.47	5,487		826,735	.0005708998828	8,256
4773	Plsnt Hill Comm 2001 Amnd	613,009.86	1,632		614,642	.0004244394800	6,138
4774	Pleasant Hill Commons 200!	0.00	2		2	.0000000016751	0
4775	Lafayette RDA	3,805,853.94	8,874		3,814,727	.0026342503595	38,093
4777	San Ramon	7,879,304.24	35,164		7,914,468	.0054653160519	79,031
4780	CoCoCo Pleasant Hill BART	7,071,622.56	35,378		7,107,001	.0049077214174	70,968
4781	CoCoCo West Pittsburg	1,961,140.12	16,435	(677,907)	1,299,668	.0008974823803	12,978
4782	CoCoCo North Richmond	1,796,495.46	9,287	(267,492)	1,538,290	.0010622623162	15,361
4783	CoCoCo Pl H/BART Amnd 1	899,980.61	4,996	(8,550)	896,426	.0006190250007	8,951
4784	Oakley	2,462,494.82	14,555		2,477,050	.0017105205892	24,735
4785	Rodeo	1,631,962.77	8,173	(207,484)	1,432,652	.0009893141705	14,306
4786	CoCoCo Montalvin	84,183.00	1,279		85,462	.0000590154649	853
							1,475,179
						Sub-Total: Recoverable Cost	5,652,644

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Fund No	Jurisdiction	Adjusted 2012-2013 AB 8 Allocation	2012-2013 Unitary Allocation	2012-2013 Estimated RDA Pass Thru	Net Revenue	2012-2013 Adj Allocation Factors	14,460,531 to Allocate
		(1)	(2)	(4)	(5)	(6)	(7)
	SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION						
4016	Ed Phys Handic'd Elem	4,475.25	1,305		5,780	.0000039914526	58
4018	Livermore Jt Unified	214,253.47	62,084		276,337	.0001908240815	2,759
4020	Chabt-Las Positas Com Col	242,490.54	8,408		250,898	.0001732571050	2,505
4022	Dev Ctr Handi'd Minor	801.15	234		1,035	.0000007145230	10
4029	Trainable M.R. Alameda	2,018.72	589		2,607	.0000018004844	26
5001	Acalanes Union Hi Gen	30,873,517.07	434,839		31,308,356	.0216199056350	312,635
5101	Canyon Elementary Gen	55,858.89	1,206		57,064	.0000394056906	570
5201	Lafayette Elementary Gen	11,941,500.85	147,079		12,088,580	.0083477378955	120,713
5301	Moraga Elementary Gen	5,950,420.08	79,646		6,030,066	.0041640470951	60,214
5401	Orinda Elementary Gen	7,488,129.82	127,411		7,615,541	.0052588924257	76,046
5501	Walnut Creek General	14,887,899.74	213,259		15,101,159	.0104280670894	150,795
6001	Liberty Union Hi Gen	16,977,684.00	247,696		17,225,380	.0118949426212	172,007
6101	Brentwood Elem Gen	8,986,041.43	111,344		9,097,386	.0062821764978	90,844
6201	Byron Elementary Gen	3,055,198.99	50,862		3,106,061	.0021448825096	31,016
6301	Knightsen Elementary Gen	944,578.12	24,868		969,446	.0006694483991	9,681
6401	Oakley Elementary Gen	6,982,668.30	104,977		7,087,646	.0048943557302	70,775
6901	County Schools Gen	21,534,609.49	495,413	34,160	22,064,182	.0152363650528	220,326
6999	ERAF K - 12	181,086,336.46	628,339		181,714,675	.1254826072702	1,814,545
7101	Antioch Unified Gen	19,204,217.27	906,982	53,661	20,164,860	.0139247930214	201,360
7201	John Swett General	7,491,611.75	161,186	93,574	7,746,372	.0053492373816	77,353
7401	Martinez Unified Gen	16,708,630.13	278,607		16,987,238	.0117304937465	169,629
7501	Mt Diablo Unified Gen	83,198,785.77	1,530,625	276,137	85,005,548	.0587003648066	848,838
7601	Pittsburg Unified Gen	4,099,895.81	1,350,787	12,643	5,463,326	.0037726858614	54,555
7701	West Co Co Unified Gen	56,540,268.28	1,017,091	111,224	57,668,583	.0398228937389	575,860

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		(1)	(2)	(4)	(5)	(6)	(7)
7801	San Ramon Valley Unif	108,605,187.69	1,945,572	145,523	110,696,282	.0764410365249	1,105,378
7901	Co Co Comm College Gen	62,870,541.38	1,401,075	128,182	64,399,799	.0444711173694	643,076
7999	ERAF Community College	26,962,012.28	97,516		27,059,529	.0186858888149	270,208
					Sub-Total: Exempt School Share		7,081,782
218	**TOTALS**	**1,417,950,126.40**	**30,176,266**	**0**	**1,448,126,392**	1.000000000000	**14,460,531**