Office of the Auditor-Controller
Contra Costa County

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January 17, 2014

TO: Contra Costa County Board of Supervisors

FROM: Robert Campbell, Auditor-Controller

SUBJECT: **2013-2014 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 2013-14 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 2012-13 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2012-13 net cost of property tax administration was $14,601,860. This amounts to approximately .71% of all 2012-13 property taxes levied countywide.

Attachment II allocates the $14,601,860 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2013-14 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 $7,085,772.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2013-2014 Property Tax Administration Charges

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CONTRA COSTA COUNTY

2013-2014 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 2013-14 Fiscal Year shall be based on the 2012-13 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	$ 14,068,314	
Tax Collector	3,081,094	
Auditor-Controller	1,146,216	
Assessment Appeals Board	155,845	
Total		**$18,451,469**

Overhead Cost per Circular A-87:

Assessor	$ 578,320	
Tax Collector	192,486	
Auditor-Controller	73,263	
Total		**$844,069**

Less: Fees Received for Property Tax Related Services:

County General	$ 1,158,599	
Assessor	351,321	
Tax Collector	2,215,759	
Auditor-Controller	967,999	
Total		**$4,693,678**

Net Property Tax Administration Cost, 2013-2014 Fiscal Year	**$14,601,860**

CONTRA COSTA COUNTY

2013-2014 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST		ACTUAL 2012-2013
Salaries & Employee Benefits	$	12,176,315
Services & Supplies		2,070,565
Fixed Assets		0
Other Charges		0
Gross Cost	$	14,246,880
Less:		
* Intrafund Transfers		(178,566)
Fixed Assets		0
TOTAL ASSESSOR COST	**$**	**14,068,314**
LESS: ASSESSOR REVENUE OFFSETS		(351,322)
NET ASSESSOR DEPARTMENT COST		**13,716,992**

CONTRA COSTA COUNTY

2013-2014 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

DIRECT AND INDIRECT DEPARTMENTAL COST	ACTUAL 2012-2013
Salaries & Employee Benefits	$ 3,080,010
Services & Supplies	1,256,485
Other Charges	8,544
Fixed Assets	15,631
Gross Cost	$ 4,360,670
Less:	
* Fixed Assets	15,631
Intrafund transfers	(977)
Treasury Function Costs	(1,187,986)
Business License Program	(106,244)
TOTAL TAX COLLECTOR COST	**$ 3,081,094**
LESS: TAX COLLECTOR REVENUE OFFSETS	$ (2,215,759)
NET TAX COLLECTOR COST	**$ 865,335**

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

CONTRA COSTA COUNTY

2013-2014 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

PROPERTY TAX FUNCTION - DIRECT AND INDIRECT DEPARTMENTAL COSTS		ACTUAL 2012-2013
Salaries & Employee Benefits	$	542,635
Information Technology Costs		406,745
Other Services and Supplies		72,322
Accounts Payable - Supplemental & Other Tax Refunds		11,983
Department Overhead Allocation		112,532
GROSS PROPERTY TAX FUNCTION COSTS	**$**	**1,146,216**
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	$	(967,999)
NET AUDITOR-CONTROLLER COST	**$**	**178,217**

CONTRA COSTA COUNTY

2013-2014 Property Tax Administration Charges

ASSESSMENT APPEALS BOARD

DIRECT AND INDIRECT COSTS		ACTUAL 2012-2013
Clerk of the Board	$	67,675
Assessment Appeals Board - allowances and postage		19,949
County Counsel		68,221
TOTAL ASSESSMENT APPEALS BOARD COSTS	**$**	**155,845**

CONTRA COSTA COUNTY

2013-2014 Property Tax Administration Charges

FEDERAL A-87 OVERHEAD ALLOCATION

Department		A-87 Plan 2012-2013 Actual	Percent Property Tax Related		Net to Allocate
Assessor	$	578,320	100%	$	578,320
Tax Collector		271,107	71%		192,486
Auditor-Controller(Tax Division)		73,263	100%		73,263
TOTALS	$	**922,690**		$	**844,069**

ATTACHMENT I

CONTRA COSTA COUNTY

2013-2014 Property Tax Administration Charges

REVENUE OFFSETS

County General

0005	9608	Supplemental Tax Administration Fees	$ 1,158,599	
				$ 1,158,599

Assessor

0016	1600	Administration	832,302	
	1600	Excludable revenues (Direct credits and non-property tax related revenues)	(730,000)	
0016	1605	Drafting	7,302	
	1610	Appraisal	0	
	1647	Roll Maintenance	241,717	
				$ 351,322

Tax Collector

0015		Tax Collector Revenue	2,989,182	
		Excludable revenues (Direct credits and non-property tax related revenues)	(773,423)	
				$ 2,215,759

Auditor-Controller

0010	1004	Tax & Cost Accounting Division Revenue	1,719,154	
		Excludable revenues (Direct credits and non-property tax related revenues)	(751,155)	
				$ 967,999

TOTAL REVENUE OFFSETS $ **4,693,678**

CONTRA COSTA COUNTY

2013-2014 **ADMINISTRATIVE COST ALLOCATION**

ATTACHMENT II

Fund No	Jurisdiction	Adjusted 2013-2014 AB 8 Allocation	2013-2014 Unitary Allocation	2013-2014 Pass-thru H&S 33676	Net Revenue	2013-2014 Adj Allocation Factors	14,601,860 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
	GENERAL COUNTY JURISDICTION						
1003	County General	176,911,907.52	5,819,413	280,845	183,012,165	0.1224401776014	1,787,852
	COUNTY GOVERNED SPECIAL DISTRICTS						
1206	County Library	19,783,823.93	354,093	28,814	20,166,732	0.0134920986755	197,010
2020	Contra Costa Fire	80,934,989.77	953,107	72,994	81,961,091	0.0548342268812	800,682
2028	Crockett Carquinez Fire	372,772.29	8,082	0	380,854	0.0002548017122	3,721
3060	East Contra Costa Fire	8,552,039.34	71,087	0	8,623,126	0.0057691088321	84,240
2401	Service Area L-100	725,320.10	14,265	27,464	767,049	0.0005131767338	7,493
2470	Service Area M-1	29,154.09	1,065	0	30,219	0.0000202174769	295
2475	Service Area M-29	51,034.47	521	0	51,556	0.0000344921962	504
2488	Service Area M-16 Clyde	20,578.19	180	0	20,758	0.0000138874862	203
2489	Service Area M-17 Montalvir	131,633.56	1,551	0	133,185	0.0000891042381	1,301
2492	Service Area M-20 Rodeo	8,831.21	105	0	8,936	0.0000059783230	87
2494	Svc Area RD4Bethel Isle	6,219.62	91	0	6,311	0.0000042221859	62
2496	Svc Area M23 Blackhawk	1,794,491.21	13,446	0	1,807,937	0.0012095596064	17,662
2505	Flood Control CCC Water	2,473,474.49	44,583	3,381	2,521,438	0.0016869117623	24,632
2520	Flood Control Zone 3B	4,122,507.68	50,355	0	4,172,863	0.0027917600562	40,765
2521	Flood Cont Z1 Marsh Crk	1,236,907.95	13,365	0	1,250,273	0.0008364668750	12,214
2527	Flood Control Zone 7	47,288.64	992	2,069	50,349	0.0000336851751	492
2530	Flood Control Zone 8	14,581.47	373	0	14,955	0.0000100050392	146
2531	Flood Control Zone 8A	18,520.17	311	0	18,831	0.0000125987050	184
2550	Flood Cont Drainage 290	1,459.23	19	0	1,478	0.0000009891304	14
2551	Flood Cont Drainage 300	3,331.12	37	0	3,368	0.0000022533182	33
2552	Flood Cont Drainage A13	249,870.71	2,055	0	251,926	0.0001685454774	2,461
2554	Flood Cont Drainage 10	268,006.79	2,130	0	270,137	0.0001807291981	2,639

CONTRA COSTA COUNTY

2013-2014 ADMINISTRATIVE COST ALLOCATION

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Fund No	Jurisdiction	Adjusted 2013-2014 AB 8 Allocation	2013-2014 Unitary Allocation	2013-2014 Pass-thru H&S 33676	Net Revenue	2013-2014 Adj Allocation Factors	14,601,860 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
2563	Flood Cont Drainage 127	9,447.17	171	0	9,618	0.0000064347403	94
2583	Flood Cont Drainage 16	61,239.89	541	0	61,781	0.0000413332771	604
2652	S/A Pl 2 Danville	311.50	68	0	380	0.0000002542104	4
2653	S/A Pl-2 Zone A	120,374.08	880	0	121,254	0.0000811220372	1,185
2655	S/A Pl 5 Round Hill	206,067.54	1,430	0	207,497	0.0001388212531	2,027
2656	S/A Police-6	3,427,847.63	1,049,589	0	4,477,436	0.0029955282009	43,740
2657	S/A Pl-2 Zone B	151,716.92	1,534	0	153,251	0.0001025291186	1,497
2702	S/A Lib-2 El Sobrante	78,329.45	1,803	0	80,132	0.0000536107887	783
2710	S/A Lib-10 Pinole	864.76	13	0	878	0.0000005874329	9
2712	S/A Lib-12 Moraga	8,693.79	268	0	8,962	0.0000059956642	88
2713	S/A Lib-13 Ygnacio	110,770.94	1,155	0	111,926	0.0000748813015	1,093
2751	Svc Area R-4 Moraga	25,389.47	780	0	26,170	0.0000175082900	256
2758	Svc Area R-7 Zone A	870,700.19	8,351	0	879,051	0.0005881096374	8,587
2825	Co Co Co Water Agency	473,195.01	9,217	873	483,285	0.0003233309250	4,721
							1,261,528
	AUTONOMOUS SPECIAL DISTRICTS						
3005	San Ramon Valley Fire	51,509,093.04	775,512	90,184	52,374,789	0.0350401758596	511,652
3007	Kensington Fire	2,951,936.44	18,769	0	2,970,705	0.0019874836351	29,021
3011	Rodeo-Hercules Fire	2,919,954.26	51,281	0	2,971,236	0.0019878383936	29,026
3074	Moraga-Orinda Fire District	17,474,698.55	139,897	0	17,614,596	0.0117846495743	172,078
3102	Co Co Resource Cons	198,796.41	3,848	495	203,139	0.0001359056512	1,984
3255	Kensingtn Community Svc	1,329,079.19	9,290	0	1,338,369	0.0008954059929	13,075
3260	Diablo Community Svc	327,821.53	2,057	0	329,878	0.0002206975519	3,223
3301	CCC Mosquito Abate Dst1	3,591,730.08	77,066	1,527	3,670,323	0.0024555472067	35,856
3406	Central CC Sanitary	12,572,136.85	227,688	9,998	12,809,822	0.0085701236131	125,140

CONTRA COSTA COUNTY
2013-2014 ADMINISTRATIVE COST ALLOCATION

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		(1)	(2)	(3)	(4)	(5)	(6)
3409	Mt View Sanitary	281,384.23	6,251	0	287,635	0.0001924360426	2,810
3411	Ironhouse Sanitary	186,153.79	4,471	0	190,624	0.0001275329388	1,862
3414	Rodeo Sanitary	204,059.41	4,120	0	208,179	0.0001392774964	2,034
3416	West Co Wastewater	820,863.12	14,175	4,923	839,962	0.0005619574381	8,206
3418	Stege Sanitary	318,248.50	4,008	0	322,256	0.0002155983512	3,148
3422	Byron Sanitary	27,314.64	610	0	27,925	0.0000186824601	273
3240	Crockett-Valona Sanitary	226,561.37	8,124	0	234,686	0.0001570111684	2,293
3430	Twn of Discovry Bay (Comm	479,256.28	4,345	0	483,602	0.0003235427392	4,724
3480	Delta Diablo Z1 W Pittsburg	292,742.55	11,272	67,918	371,932	0.0002488329161	3,633
3481	Delta Diablo Z2 Pittsburg	393,527.32	4,339	54	397,920	0.0002662194632	3,887
3482	Delta Diablo Z3 Antioch	814,401.83	13,101	0	827,502	0.0005536219237	8,084
3515	Los Medanos Healthcare	626,520.45	89,919	18,226	734,666	0.0004915114814	7,177
3520	Mt Diablo Healthcare	205,852.16	1,441	0	207,293	0.0001386848250	2,025
3525	West CCC Healthcare	2,884,600.43	45,404	0	2,930,005	0.0019602538933	28,623
3601	Alamo-Lafayette Cemetery	240,692.53	2,759	0	243,452	0.0001628760244	2,378
3603	B B K Union Cemetery	388,828.85	5,369	0	394,198	0.0002637295300	3,851
3700	Ambrose Rec & Park	358,226.06	13,333	56,790	428,350	0.0002865777168	4,185
3715	Green Valley Rec & Park	42,194.01	327	0	42,521	0.0000284478937	415
3735	Pleasant Hill Rec & Park	2,567,084.97	36,341	811	2,604,237	0.0017423060111	25,441
3740	Rolling-Willart Rec&Park	18,974.50	296	0	19,270	0.0000128924416	188
3770	Bethel Isle Muni Imp	364,895.84	6,545	0	371,441	0.0002485044704	3,629
3803	Co Co Co Water	2,144,835.19	79,181	4,641	2,228,657	0.0014910327435	21,772
3830	Castle Rock Co Water	11,323.60	92	0	11,415	0.0000076370764	112
4001	East Bay Muni Utility	11,242,439.86	165,522	21,794	11,429,757	0.0076468219216	111,658
4002	EBMUD Special District 1	297,711.53	2,908	0	300,619	0.0002011224151	2,937
4007	A-C Transit Spec Dist 1	6,845,447.85	100,918	0	6,946,366	0.0046473103041	67,859

CONTRA COSTA COUNTY

2013-2014 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

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		(1)	(2)	(3)	(4)	(5)	(6)
4009	BART	8,915,006.30	158,315	13,331	9,086,652	0.0060792206093	88,768
4010	Bay Area Air Management	2,598,585.01	46,152	0	2,644,737	0.0017694016597	25,837
4025	Dublin San Ramon Svcs	480,728.21	1,052	0	481,780	0.0003223240787	4,707
4026	East Bay Regional Park	38,642,414.63	711,161	34,849	39,388,424	0.0263519403795	384,787
4110	Reclamation Dist 800 Exp	666,603.26	7,137	0	673,741	0.0004507510592	6,582
4111	Discovery Bay Recl/Drng	36,882.83	396	0	37,279	0.0000249406105	364
4180	East Co Co Irrigation	2,052,763.13	22,035	0	2,074,798	0.0013880968695	20,269
4181	Byron-Bethany Irrigation	824,792.11	8,667	0	833,459	0.0005576069728	8,142
							1,783,715
	CITIES & CITY SPECIAL DISTRICTS						
4201	City of Clayton	767,756.31	12,106	51,877	831,739	0.0005564564395	8,125
4202	City of Concord	10,822,364.30	182,205	0	11,004,569	0.0073623596632	107,504
4203	City of Brentwood	6,522,264.78	49,713	19,917	6,591,895	0.0044101590570	64,397
4204	City of San Pablo	320,423.05	11,304	0	331,727	0.0002219347444	3,241
4205	City of El Cerrito	5,639,452.86	68,094	0	5,707,547	0.0038185061092	55,757
4206	City of Walnut Creek	11,763,615.00	178,671	0	11,942,286	0.0079897178879	116,665
4207	City of Pleasant Hill	2,330,600.76	19,066	0	2,349,667	0.0015719916918	22,954
4208	City of Martinez	6,544,215.61	105,712	0	6,649,928	0.0044489846382	64,963
4209	City of Antioch	7,106,919.66	124,053	0	7,230,972	0.0048377195545	70,640
4210	City of Pittsburg	2,817,060.16	48,485	0	2,865,545	0.0019171283584	27,994
4211	City of Hercules	855,633.17	29,924	0	885,558	0.0005924624376	8,651
4212	City of Pinole	1,710,138.53	24,228	0	1,734,367	0.0011603391169	16,943

CONTRA COSTA COUNTY

2013-2014 ADMINISTRATIVE COST ALLOCATION

ATTACHMENT II

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		(1)	(2)	(3)	(4)	(5)	(6)
4213	Richmond Tax District 1	21,135,247.18	422,134	0	21,557,381	0.0144224816085	210,595
4214	City of Lafayette	3,640,799.80	21,738	0	3,662,538	0.0024503387471	35,780
4215	Town of Moraga	1,672,981.06	20,372	0	1,693,353	0.0011328999494	16,542
4216	Town of Danville	7,397,115.20	65,858	0	7,462,973	0.0049929343505	72,906
4217	City of San Ramon	11,905,986.07	273,546	0	12,179,532	0.0081484422887	118,982
4218	City of Orinda	3,666,752.38	41,436	0	3,708,189	0.0024808803424	36,225
4219	City of Oakley	1,617,807.97	11,786	10,831	1,640,424	0.0010974888372	16,025
4227	Richmond Tax District 3	6,579,593.31	92,225	0	6,671,819	0.0044636303534	65,177
4230	Richmond Sewer 1	189,554.97	3,493	0	193,048	0.0001291542802	1,886
4231	Brentwood Rec & Park Dist	1,329,402.78	9,051	0	1,338,454	0.0008954624455	13,075
4232	San Ramon M-29	2,187,894.11	4,706	0	2,192,600	0.0014669100258	21,420
4240	Pleasant Hill Lgt Dist 1	384,506.08	3,590	0	388,096	0.0002596471307	3,791
4241	Svc Area R-8 Walnut Creek	482,662.79	5,391	0	488,053	0.0003265212096	4,768
4248	Clayton Light Mtce 1	28,435.06	329	0	28,764	0.0000192441488	281
4252	Martinez Pine Ridge Mtce	5,742.91	65	0	5,808	0.0000038857588	57
4253	Martinez Parking Dist 1	54,404.79	482	0	54,887	0.0000367207069	536
4263	Lafayette Core Area Mtc	61,716.68	2,361	0	64,078	0.0000428697523	626
4264	Lafayette St Lt Mtce Z1	7,564.33	55	0	7,619	0.0000050974813	74
4271	Concord Vly Terr StLtMtc	2,884.06	32	0	2,916	0.0000019509378	28
4272	Concord Kirkwood Mtce 1	40,368.38	410	0	40,778	0.0000272815981	398
4274	Concord Blhn Terr St Lt	771.52	12	0	784	0.0000005244574	8
4275	Pl Hill-Diablo Vista Wtr	146,387.28	1,251	0	147,638	0.0000987738269	1,442
4280	Antioch Parking Mtce 1A	23,507.94	337	0	23,845	0.0000159530619	233
4285	Moraga St Lt Mtce 1	126,500.39	905	0	127,405	0.0000852377273	1,245
4294	Oakley Police Services	282,933.27	1,017	0	283,950	0.0001899705423	2,774
							1,192,708

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		(1)	(2)	(3)	(4)	(5)	(6)
	REDEVELOPMENT AGENCIES						
4701	Antioch	4,061,081.85	125,444	0	4,186,526	.0028009012871	40,898
4702	Antioch Project 2	848,322.32	3,970	0	852,293	.0005702073303	8,326
4703	Antioch Project 3	41,819.86	313	(11,729)	30,404	.0000203410128	297
4704	Antioch Project 4	626,335.05	7,739	(44,046)	590,028	.0003947451251	5,764
4705	Antioch Project 4, Amd 1	494,185.90	2,638	(18,918)	477,906	.0003197320721	4,669
4706	Brentwood Project	1,762,600.77	20,271	0	1,782,872	.0011927904112	17,417
4707	Brentwood Amendment 1	585,538.52	8,678	0	594,217	.0003975473202	5,805
4708	North Brentwood	3,068,005.10	11,633	(21,599)	3,058,039	.0020459121579	29,874
4709	North Brtwd Amnd 2	201,414.99	675	0	202,090	.0001352039885	1,974
4710	Central Concord	12,609,351.17	781,406	0	13,390,757	.0089587850969	130,815
4711	Concord Commerce	552,789.42	8,220	0	561,010	.0003753308761	5,481
4712	Cent Concord RDA Amnd	474,104.27	622	0	474,726	.0003176050596	4,638
4714	Clayton	5,242,319.91	24,578	(98,826)	5,168,072	.0034575823063	50,487
4716	Hercules Dynamite	5,233,286.16	48,090	0	5,281,376	.0035333858622	51,594
4717	Hercules RDA Proj 2	3,566,000.64	13,928	0	3,579,929	.0023950709511	34,972
4718	Hercules Merged Dyn & Pro	0.00	0	0	0	.0000000000000	0
4720	El Cerrito	5,235,372.62	61,041	0	5,296,413	.0035434463905	51,741
4721	El Cerrito Area II	1,696.33	82	0	1,778	.0000011895510	17
4725	Pinole Vista	5,287,183.86	66,885	0	5,354,069	.0035820192734	52,304
4726	Pinole Vista 81	3,341,699.86	32,520	0	3,374,220	.0022574462270	32,963
4728	Oakley RDA Proj 2	92,168.26	375	0	92,543	.0000619138820	904
4730	Pittsburg Marina	1,406.43	1,296	0	2,702	.0000018079934	26
4731	Pittsburg Riverside	352,156.25	5,664	0	357,820	.0002393913319	3,496
4732	Pittsburg Neighborhood I	988,156.53	9,134	0	997,291	.0006672148911	9,743
4733	Pittsburg Neighborhood II	409,823.04	5,653	0	415,476	.0002779651782	4,059

CONTRA COSTA COUNTY

2013-2014 ADMINISTRATIVE COST ALLOCATION

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Fund No	Jurisdiction	Adjusted 2013-2014 AB 8 Allocation	2013-2014 Unitary Allocation	2013-2014 Pass-thru H&S 33676	Net Revenue	2013-2014 Adj Allocation Factors	14,601,860 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
4734	Pittsburg/Los Medanos I	21,879,133.29	334,487	0	22,213,621	.0148615238495	217,006
4735	Pittsburg/Los Medanos II	2,854,091.83	59,201	0	2,913,293	.0019490732256	28,460
4736	Pittsburg/Los Medanos III	9,555,472.78	33,033	0	9,588,506	.0064149742183	93,671
4737	Richmd 8A RDA 2000 Amnc	729,951.39	3,769	0	733,721	.0004908793909	7,168
4738	Richmd 10A RDA 2000 Amr	704,802.27	1,270	0	706,072	.0004723819035	6,898
4739	Richmd 1A RDA 2000 Amnc	123,544.82	252	0	123,797	.0000828234143	1,209
4740	Richmond 1A	336,006.59	9,787	0	345,793	.0002313453392	3,378
4741	Richmond 8A	575,445.40	7,731	0	583,176	.0003901607478	5,697
4742	Richmond 10A	693,836.35	19,578	0	713,415	.0004772941044	6,969
4743	Richmond 10B	46,699.07	2,717	0	49,416	.0000330604238	483
4744	Richmond 11A	9,793,268.78	57,103	0	9,850,371	.0065901697223	96,229
4745	Richmond 12A	52,039.25	1,393	0	53,432	.0000357475394	522
4746	Richmond 8A Henley	48,840.84	557	0	49,398	.0000330487426	483
4747	Richmond 1B	89,989.59	607	0	90,596	.0000606114058	885
4748	Richmond 1C-Potrero	809,665.71	5,597	0	815,262	.0005454328728	7,964
4749	Richmond 3A	825,377.64	4,477	0	829,854	.0005551953694	8,107
4750	Walnut Creek-So Broadway	1,054,921.11	8,818	0	1,063,739	.0007116708675	10,392
4751	Walnut Creek-Mt Diablo	0.00	13,457	0	13,457	.0000090030433	131
4752	Richmd 6A RDA 2000 Amnc	53,959.62	64	0	54,024	.0000361435569	528
4753	Richmd 10B RDA 2000 Amr	51,330.39	85	0	51,415	.0000343979905	502
4754	Richmond 6-A Amend 1	60,520.99	922	0	61,443	.0000411067310	600
4755	Richmond 6-A	537,490.92	2,744	0	540,235	.0003614320699	5,278
4756	Danville Downtown	2,592,199.45	25,624	(293,271)	2,324,552	.0015551891255	22,709
4757	Richmd 11A RDA 2000 Amr	417,557.42	254	0	417,812	.0002795274177	4,082
4758	Richmd 10B RDA 2006 Amr	0.00	8,127	0	8,127	.0000054371466	79
4760	San Pablo-So Entrance	362,623.40	6,309	0	368,932	.0002468258134	3,604

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		(1)	(2)	(3)	(4)	(5)	(6)
4761	San Pablo-El Portal	1,917,245.97	39,224	0	1,956,470	.0013089325608	19,113
4762	San Pablo-El Portal 79	2,295,390.49	42,579	0	2,337,970	.0015641662172	22,840
4763	San Pablo-Oak Park	819,307.98	8,490	0	827,798	.0005538195544	8,087
4764	San Pablo-Sheffield	274,021.16	4,027	0	278,048	.0001860220354	2,716
4765	San Pablo-Bayview	1,410,034.15	16,817	0	1,426,851	.0009546027534	13,939
4766	San Pablo-El Portal 80	1,083,792.48	21,039	0	1,104,832	.0007391628681	10,793
4767	San Pablo-Oak Park 79	53,658.77	450	0	54,109	.0000362005647	529
4768	San Pablo-Bayview 80	129,751.38	501	0	130,253	.0000871425624	1,272
4769	San Pablo-Legacy RDA	786,547.47	4,611	0	791,159	.0005293069609	7,729
4770	Pleasant Hill Commons	2,764,452.08	19,901	0	2,784,353	.0018628091097	27,200
4771	Pleasant Hill Commons 1A	102,744.29	851	0	103,595	.0000693081081	1,012
4772	Plsnt Hill Schoolyrd Anx	839,774.72	5,762	0	845,537	.0005656874338	8,260
4773	Plsnt Hill Comm 2001 Amnd	740,463.69	1,711	0	742,175	.0004965354768	7,250
4774	Pleasant Hill Commons 200!	0.00	0	0	0	.0000000000000	0
4775	Lafayette RDA	4,132,292.59	9,561	0	4,141,853	.0027710137800	40,462
4777	San Ramon	8,419,608.84	37,055	0	8,456,664	.0056577412175	82,614
4780	CoCoCo Pleasant Hill BART	7,636,490.75	37,598	0	7,674,089	.0051341765065	74,969
4781	CoCoCo West Pittsburg	2,161,134.31	17,063	(712,228)	1,465,969	.0009807738528	14,321
4782	CoCoCo North Richmond	1,909,696.14	9,691	(280,356)	1,639,030	.0010965564871	16,012
4783	CoCoCo Pl H/BART Amnd 1	911,974.55	5,292	(8,983)	908,283	.0006076665834	8,873
4784	Oakley	2,592,093.06	15,244	(26,722)	2,580,615	.0017265024902	25,210
4785	Rodeo	1,660,937.45	8,561	(219,206)	1,450,293	.0009702860032	14,168
4786	CoCoCo Montalvin	164,375.51	1,295	0	165,670	.0001108380659	1,618
							1,490,285
					Sub-Total: Recoverable Cost		**5,728,236**

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Fund No	Jurisdiction	Adjusted 2013-2014 AB 8 Allocation	2013-2014 Unitary Allocation	2013-2014 Pass-thru H&S 33676	Net Revenue	2013-2014 Adj Allocation Factors	14,601,860 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
	SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION						
4016	Ed Phys Handic'd Elem	4,605.85	1,071	0	5,677	.0000037977549	55
4018	Livermore Jt Unified	220,505.35	50,941	0	271,446	.0001816051090	2,652
4020	Chabt-Las Positas Com Col	260,351.38	6,933	0	267,285	.0001788207234	2,611
4022	Dev Ctr Handi'd Minor	824.52	192	0	1,016	.0000006798457	10
4029	Trainable M.R. Alameda	2,077.62	483	0	2,561	.0000017131052	25
5001	Acalanes Union Hi Gen	33,002,681.62	360,918	0	33,363,600	.0223211669135	325,931
5101	Canyon Elementary Gen	59,074.07	995	0	60,069	.0000401877882	587
5201	Lafayette Elementary Gen	12,687,649.75	122,311	0	12,809,961	.0085702166146	125,141
5301	Moraga Elementary Gen	6,327,400.01	66,152	0	6,393,552	.0042774625235	62,459
5401	Orinda Elementary Gen	7,965,155.67	105,518	0	8,070,673	.0053995025972	78,843
5501	Walnut Creek General	16,013,906.04	176,967	0	16,190,873	.0108321397932	158,169
6001	Liberty Union Hi Gen	18,333,270.01	201,805	0	18,535,075	.0124004756643	181,070
6101	Brentwood Elem Gen	9,713,989.95	91,654	2,761	9,808,405	.0065620928177	95,819
6201	Byron Elementary Gen	3,317,797.05	41,657	1,618	3,361,072	.0022486497995	32,834
6301	Knightsen Elementary Gen	1,002,277.98	18,753	1,154	1,022,185	.0006838697963	9,986
6401	Oakley Elementary Gen	7,514,223.73	85,364	0	7,599,588	.0050843333999	74,241
6901	County Schools Gen	22,476,250.57	405,376	35,825	22,917,452	.0153324062549	223,882
6999	ERAF K - 12	180,339,897.15	0	0	180,339,897	.1206523567115	1,761,749
7101	Antioch Unified Gen	22,386,993.40	742,709	56,524	23,186,226	.0155122235484	226,507
7201	John Swett General	6,936,479.91	130,903	98,861	7,166,243	.0047944140980	70,007
7401	Martinez Unified Gen	15,948,263.27	225,695	0	16,173,958	.0108208233196	158,004
7501	Mt Diablo Unified Gen	86,886,435.28	1,258,925	290,117	88,435,477	.0591657693088	863,930
7601	Pittsburg Unified Gen	4,567,232.39	1,103,470	13,283	5,683,986	.0038027432719	55,527
7701	West Co Co Unified Gen	52,258,391.83	793,318	116,573	53,168,283	.0355710456019	519,403

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		(1)	(2)	(3)	(4)	(5)	(6)
7801	San Ramon Valley Unif	115,222,136.57	1,610,492	152,191	116,984,820	.0782660657392	1,142,830
7901	Co Co Comm College Gen	65,367,894.15	1,148,685	142,373	66,658,952	.0445966742366	651,194
7999	ERAF Community College	26,850,740.38	0	0	26,850,740	.0179638846284	262,306
					Sub-Total: Exempt School Share		**7,085,772**
218	TOTALS	**1,470,650,700.43**	**24,056,092**	(0)	**1,494,706,793**	1.000000000000	**14,601,860**