

Office of the Auditor-Controller
Contra Costa County


Robert R. Campbell
Auditor-Controller



Harjit S. Nahal
Assistant Auditor-Controller

625 Court Street
Martinez, California 94553-1282
Phone (925) 335-8600
Fax (925) 646-2649

January 7, 2021

TO: Contra Costa County Board of Supervisors
FROM: Robert Campbell, Auditor-Controller 
SUBJECT: **2020-2021 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 2020-21 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 2019-20 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2019-20 net cost of property tax administration was \$17,599,506. This amounts to approximately .56% of all 2019-20 property taxes levied countywide.

Attachment II allocates the \$17,599,506 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2020-21 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 \$8,436,409.

CONTRA COSTA COUNTY

AUDITOR-CONTROLLER'S REPORT

on

2020-2021 Property Tax Administration Charges

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CONTRA COSTA COUNTY

2020-2021 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 2020-21 Fiscal Year shall be based on the 2019-20 property tax related costs of the Assessor, Tax Collector, Auditor-Controller, and Assessment Appeals Board including applicable overhead costs as permitted by Federal Circular A-87 standards.

Property Tax Related Cost:

Assessor	\$ 15,991,184	
Tax Collector	3,922,237	
Auditor-Controller	1,334,327	
Assessment Appeals Board	118,221	
Total		\$ 21,365,969

Overhead Cost per Circular A-87:

Assessor	1,893,724	
Tax Collector	568,420	
Auditor-Controller	195,743	
Total		2,657,887

Less: Fees Received for Property Tax Related Services:

County General	2,593,386	
Assessor	403,919	
Tax Collector	2,293,193	
Auditor-Controller	1,133,852	
Total		<u>6,424,350</u>

**Net Property Tax Administration Cost,
2020-2021 Fiscal Year** **\$ 17,599,506**

CONTRA COSTA COUNTY
2020-2021 Property Tax Administration Charges
ASSESSOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2019-2020</u>
Salaries & Employee Benefits	\$ 13,700,122
Services & Supplies	2,456,130
Gross Cost	<u>16,156,252</u>
LESS:	
** Intrafund Transfers	<u>165,068</u>
TOTAL ASSESSOR COST	15,991,184
LESS: ASSESSOR REVENUE OFFSETS	<u>403,919</u>
NET ASSESSOR DEPARTMENT COST	<u>\$ 15,587,265</u>

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

CONTRA COSTA COUNTY

2020-2021 Property Tax Administration Charges

TREASURER-TAX COLLECTOR'S DEPARTMENT

<u>DIRECT AND INDIRECT DEPARTMENTAL COST</u>	<u>ACTUAL 2019-2020</u>
Salaries & Employee Benefits	\$ 3,811,453
Services & Supplies	1,728,739
Capital Assets	11,101
Other Charges	5,964
Gross Cost	<u>5,557,257</u>
LESS:	
* Capital Assets	11,101
Intrafund Transfers	(2,067)
Treasury Function Costs	1,463,050
Business License Program	<u>162,936</u>
TOTAL TAX COLLECTOR COST	<u>3,922,237</u>
LESS: TAX COLLECTOR REVENUE OFFSETS	<u>2,293,193</u>
NET TAX COLLECTOR COST	<u>\$ 1,629,044</u>

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

CONTRA COSTA COUNTY

2020-2021 Property Tax Administration Charges

AUDITOR-CONTROLLER'S DEPARTMENT

<u>PROPERTY TAX FUNCTION - DIRECT AND INDIRECT DEPARTMENT COSTS</u>	<u>ACTUAL 2019-2020</u>
Salaries & Employee Benefits	\$ 711,763
Information Technology Costs	515,879
Other Services and Supplies	(26,374)
Accounts Payable - Supplemental & Other Tax Refunds	3,410
Department Overhead Allocation	<u>129,649</u>
TOTAL PROPERTY TAX FUNCTION COSTS	<u>1,334,327</u>
LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS	<u>1,133,852</u>
NET AUDITOR-CONTROLLER COST	<u><u>\$ 200,475</u></u>

CONTRA COSTA COUNTY
2020-2021 Property Tax Administration Charges
ASSESSMENT APPEALS BOARD

<u>DIRECT AND INDIRECT COSTS</u>	<u>ACTUAL</u> <u>2019-2020</u>
Clerk of the Board	\$ 77,716
Assessment Appeals Board - allowances and postage	16,929
County Counsel	<u>23,576</u>
TOTAL ASSESSMENT APPEALS BOARD COST	<u>\$ 118,221</u>

CONTRA COSTA COUNTY
2020-2021 Property Tax Administration Charges
FEDERAL A-87 OVERHEAD ALLOCATION

<u>Department</u>	<u>A-87 Plan 2019-2020 Actual</u>	<u>Percent Property Tax Related</u>	<u>Net to Allocate</u>
Assessor	\$ 1,893,724	100%	\$ 1,893,724
Tax Collector	800,591	71%	568,420
Auditor-Controller(Tax Division)	<u>195,743</u>	100%	<u>195,743</u>
TOTALS	<u>\$ 2,890,058</u>		<u>\$ 2,657,887</u>

CONTRA COSTA COUNTY

2020-2021 Property Tax Administration Charges

REVENUE OFFSETSCounty General

0005	9608	Supplemental Tax Administration Fees	\$ 2,593,386	
				\$ 2,593,386

Assessor

0016	1600	Administration	859,469	
	1600	Excludable Revenues (Direct credits and non-property tax related revenues)	(735,798)	
0016	1605	Drafting	1,095	
	1647	Roll Maintenance	279,153	
				<u>403,919</u>

Tax Collector

0015		Tax Collector Revenue	3,388,764	
		Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(1,095,571)</u>	
				<u>2,293,193</u>

Auditor-Controller

0010	1004	Tax & Cost Accounting Division Revenue	1,599,057	
		Excludable Revenues (Direct credits and non-property tax related revenues)	<u>(465,205)</u>	
				<u>1,133,852</u>

TOTAL REVENUE OFFSETS				<u>\$ 6,424,350</u>
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CONTRA COSTA COUNTY
2020-2021 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2020-2021 AB 8 Allocation	2020-2021 Unitary Allocation	2020-2021 Pass-thru H&S 33676	Net Revenue	2020-2021 Adj Allocation Factors	\$ 17,599,506 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
1003	County General	\$ 264,367,517	6,473,972	394,815	\$ 271,236,304	0.1183976245199	\$ 2,083,742
<u>COUNTY GOVERNED SPECIAL DISTRICTS</u>							
1206	County Library	30,055,791	416,590	40,510	30,512,891	0.0133192120526	234,412
2135	West CCC Healthcare	4,021,839	54,033	0	4,075,872	0.0017791628740	31,312
2020	Contra Costa Fire	124,192,884	1,192,254	101,190	125,486,328	0.0547761596971	964,033
2028	Crockett Carquinez Fire	607,883	9,360	0	617,243	0.0002694332803	4,742
3060	East Contra Costa Fire	15,350,200	95,496	0	15,445,696	0.0067422159057	118,660
2401	Service Area L-100	1,031,342	16,299	38,821	1,086,462	0.0004742524857	8,347
2470	Service Area M-1	63,674	1,178	0	64,852	0.0000283088195	498
2475	Service Area M-29	317,318	689	0	318,007	0.0001388135859	2,443
2488	Service Area M-16 Clyde	32,471	258	0	32,729	0.0000142864107	251
2489	Service Area M-17 Montalvin	207,221	1,924	0	209,145	0.0000912939532	1,607
2492	Service Area M-20 Rodeo	13,366	130	0	13,496	0.0000058912700	104
2494	Svc Area RD4 Bethel Isle	7,025	385	0	7,410	0.0000032344590	57
2496	Svc Area M23 Blackhawk	2,406,685	18,359	0	2,425,044	0.0010585581236	18,630
2505	Flood Control CCC Water	3,735,272	52,663	4,753	3,792,688	0.0016555501586	29,137
2520	Flood Control Zone 3B	6,302,573	62,017	0	6,364,590	0.0027782134857	48,895
2521	Flood Cont Z1 Marsh Ck	2,442,815	17,124	0	2,459,939	0.0010737905932	18,898
2527	Flood Control Zone 7	68,555	1,141	2,869	72,565	0.0000316754060	557
2530	Flood Control Zone 8	21,401	424	0	21,825	0.0000095269307	168
2531	Flood Control Zone 8A	27,772	367	0	28,139	0.0000122829737	216
2550	Flood Cont Drainage 290	2,364	24	0	2,388	0.0000010424362	18
2551	Flood Cont Drainage 300	5,485	86	0	5,571	0.0000024319773	43
2552	Flood Cont Drainage A13	394,508	2,754	0	397,262	0.0001734090322	3,052
2554	Flood Cont Drainage 10	420,753	2,835	0	423,588	0.0001849007119	3,254
2563	Flood Cont Drainage 127	15,643	211	0	15,854	0.0000069203621	122
2583	Flood Cont Drainage 16	96,478	707	0	97,185	0.0000424221361	747

CONTRA COSTA COUNTY
2020-2021 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2020-2021 AB 8 Allocation	2020-2021 Unitary Allocation	2020-2021 Pass-thru H&S 33676	Net Revenue	2020-2021 Adj Allocation Factors	\$ to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
2652	S/A Pl 2 Danville	498	90	0	588	0.0000002568169	5
2653	S/A Pl-2 Zone A	161,361	1,213	0	162,574	0.0000709654798	1,249
2655	S/A Pl 5 Round Hill	284,105	2,457	0	286,562	0.0001250876641	2,201
2656	S/A Police-6	4,651,713	1,096,278	0	5,747,991	0.0025090612181	44,158
2657	S/A Pl-2 Zone B	227,292	1,951	0	229,243	0.0001000669203	1,761
2702	S/A Lib-2 El Sobrante	134,177	2,063	0	136,241	0.0000594704958	1,047
2710	S/A Lib-10 Pinole	1,370	17	0	1,387	0.0000006055673	11
2712	S/A Lib-12 Moraga	11,192	314	0	11,506	0.0000050226787	88
2713	S/A Lib-13 Ygnacio	166,369	1,453	0	167,822	0.0000732562720	1,289
2751	Svc Area R-4 Moraga	32,684	1,002	0	33,686	0.0000147044354	259
2758	Svc Area R-7 Zone A	1,317,915	10,736	0	1,328,651	0.0005799707871	10,207
2825	Co Co Co Water Agency	708,960	18,933	1,221	729,114	0.0003182661781	5,601
							<u>1,558,079</u>

AUTONOMOUS SPECIAL DISTRICTS

3005	San Ramon Valley Fire	77,424,156	924,092	398,122	78,746,370	0.0343736551862	604,959
3007	Kensington Fire	4,458,120	26,705	0	4,484,825	0.0019576752695	34,454
3011	Rodeo-Hercules Fire	3,388,370	60,231	0	3,448,601	0.0015053522965	26,493
3074	Moraga-Orinda Fire District	26,821,493	188,367	0	27,009,860	0.0117901005945	207,500
3102	Co Co Resource Cons	304,718	4,489	1,132	310,339	0.0001354664198	2,384
3255	Kensington Community Svc	2,006,619	12,760	0	2,019,379	0.0008814810155	15,514
3260	Diablo Community Svc	500,790	3,117	0	503,907	0.0002199609375	3,871
3301	CCC Mosquito Abate Dst1	5,844,868	88,669	2,136	5,935,673	0.0025909862532	45,600
3406	Central CC Sanitary	19,136,564	265,862	48,502	19,450,928	0.0084905433910	149,429
3409	Mt View Sanitary	434,921	9,174	0	444,095	0.0001938521377	3,412
3411	Ironhouse Sanitary	324,685	5,156	0	329,841	0.0001439790604	2,534
3414	Rodeo Sanitary	283,224	4,769	0	287,993	0.0001257118966	2,212
3416	West Co Wastewater	1,332,268	16,723	6,678	1,355,669	0.0005917644407	10,415
3418	Stage Sanitary	512,727	5,049	0	517,776	0.0002260149083	3,978

CONTRA COSTA COUNTY
2020-2021 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2020-2021 AB 8 Allocation	2020-2021 Utility Allocation	2020-2021 Pass-thru H&S 33676	Net Revenue	2020-2021 Adj Allocation Factors	\$ 17,599,506 to Allocate
		(1)	(2)	(3)	(4)	(5)	(6)
3422	Byron Sanitary	45,119	751	0	45,870	0.0000200228110	352
3240	Crockett-Valona Sanitary	398,720	9,005	0	407,725	0.0001779762553	3,132
3430	Twn of Discovery Bay (Comm Svc Dist)	712,088	5,728	0	717,816	0.0003133344160	5,515
3480	Delta Diablo Z1 W Pittsburg	372,393	12,394	94,986	479,773	0.0002094262951	3,686
3481	Delta Diablo Z2 Pittsburg	544,337	5,455	75	549,867	0.0002400229821	4,224
3482	Delta Diablo Z3 Antioch	1,391,149	15,827	0	1,406,976	0.0006141604701	10,809
3515	Los Medanos Healthcare	870,000	94,814	25,490	990,304	0.0004322786769	7,608
3520	Mt Diablo Healthcare	334,482	2,022	0	336,504	0.0001468878168	2,585
3601	Alamo-Lafayette Cemetery	370,674	3,460	0	374,134	0.0001633136769	2,874
3603	B B K Union Cemetery	702,095	6,630	0	708,725	0.0003093663478	5,445
3700	Ambrose Rec & Park	535,838	14,755	79,424	630,017	0.0002750093283	4,840
3715	Green Valley Rec & Park	66,423	444	0	66,867	0.0000291881752	514
3735	Pleasant Hill Rec & Park	3,906,922	44,073	1,136	3,952,131	0.0017251484904	30,362
3770	Bethel Isle Muni Imp	550,927	7,659	0	558,586	0.0002438288078	4,291
3803	Co Co Co Water	3,174,908	87,478	6,490	3,268,876	0.0014269003959	25,113
3830	Castle Rock Co Water	16,404	123	0	16,527	0.0000072140685	127
4001	East Bay Muni Utility	16,632,384	199,252	64,310	16,895,946	0.0073752659053	129,801
4002	EBMUD Special District 1	479,399	3,771	0	483,170	0.0002109087955	3,712
4007	A-C Transit Spec District 1	9,918,208	121,641	0	10,039,849	0.0043825044264	77,130
4009	BART	13,464,661	186,407	21,928	13,672,996	0.0059684130430	105,041
4010	Bay Area Air Management	3,924,741	54,340	0	3,979,081	0.0017369126534	30,569
4025	Dublin San Ramon Svcs	790,769	2,348	0	793,117	0.0003462040898	6,093
4026	East Bay Regional Park	57,219,342	832,959	52,457	58,104,758	0.0253633645901	446,383
4110	Reclamation Dist 800 Exp	990,917	9,098	0	1,000,015	0.0004365174561	7,682
4111	Discovery Bay Recl/Drain	56,073	506	0	56,579	0.0000246972673	435
4180	East Co Co Irrigation	3,715,993	28,516	0	3,744,509	0.0016345194962	28,767
4181	Byron-Bethany Irrigation	373,609	11,091	0	384,700	0.0001679256991	2,955
							2,062,800

CONTRA COSTA COUNTY
2020-2021 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted	2020-2021	2020-2021	Net	2020-2021	\$
		2020-2021 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676		Revenue	
		(1)	(2)	(3)	(4)	(5)	(6)
CITIES & CITY SPECIAL DISTRICTS							
4201	City of Clayton	1,055,239	14,413	71,854	1,141,506	0.0004982798702	17,599,506
4202	City of Concord	16,986,472	216,420	0	17,202,892	0.0075092510761	8,769
4203	City of Brentwood	12,308,858	69,963	28,837	12,407,658	0.0054160788398	132,159
4204	City of San Pablo	348,701	12,439	0	361,140	0.0001576414088	95,320
4205	City of El Cerrito	9,100,854	84,884	0	9,185,738	0.0040096753145	2,774
4206	City of Walnut Creek	18,850,930	214,755	0	19,065,685	0.0083223808498	70,568
4207	City of Pleasant Hill	3,519,189	25,552	0	3,544,741	0.0015473181870	146,470
4208	City of Martinez	9,805,612	125,771	0	9,931,383	0.0043351577961	27,232
4209	City of Antioch	12,812,435	148,727	0	12,961,162	0.00565768994647	76,297
4210	City of Pittsburg	4,292,547	57,434	0	4,349,981	0.0018988146756	99,573
4211	City of Hercules	1,361,728	33,340	0	1,395,068	0.0006089623272	33,418
4212	City of Pinole	2,740,227	29,544	0	2,769,771	0.0012090353309	10,717
4213	Richmond Tax District 1	27,014,292	488,687	0	27,502,979	0.0120053521286	21,278
4214	City of Lafayette	5,502,050	31,512	0	5,533,562	0.0024154604004	211,288
4215	Town of Moraga	2,499,717	25,236	0	2,524,953	0.0011021696473	42,511
4216	Town of Danville	10,837,288	86,432	0	10,923,720	0.0047683236161	19,398
4217	City of San Ramon	17,188,801	312,942	0	17,501,743	0.0076397029232	83,920
4218	City of Orinda	5,727,103	52,111	0	5,779,214	0.0025226903698	134,455
4219	City of Oakley	3,135,868	16,741	45,402	3,198,011	0.0013959668446	44,398
4227	Richmond Tax District 3	10,740,086	112,530	0	10,852,616	0.0047372862101	24,568
4230	Richmond Sewer 1	239,619	4,077	0	243,696	0.0001063758309	83,374
4231	Brentwood Rec & Park District	2,477,816	13,125	0	2,490,941	0.0010873229923	1,872
4232	San Ramon M-29	3,434,531	10,563	0	3,445,094	0.0015038213696	19,136
4240	Pleasant Hill Lgt Dist 1	594,433	4,694	0	599,127	0.0002615254212	26,467
4241	Svc Area R-8 Walnut Creek	758,908	6,792	0	765,700	0.0003342362378	4,603
4248	Clayton Light Mice 1	41,180	411	0	41,591	0.0000181549368	5,882
4252	Martinez Pine Ridge Mice	8,104	81	0	8,185	0.0000035729297	320
4253	Martinez Parking District 1	79,108	611	0	79,719	0.0000347981750	63
							612

**CONTRA COSTA COUNTY
2020-2021 ADMINISTRATIVE COST ALLOCATION**

Fund No	Jurisdiction	Adjusted	2020-2021	2020-2021	Net	2020-2021	\$
		2020-2021 AB 8 Allocation	Unitary Allocation	Pass-thru H&S 33676		Revenue	
		(1)	(2)	(3)	(4)	(5)	(6)
4263	Lafayette Core Area Mtc	66,075	2,585	0	68,660	0.0000299710315	17,599,506
4264	Lafayette St Lt Mice Z1	10,245	75	0	10,320	0.0000045049068	527
4271	Concord Vly Terr SLLtMtc	3,241	40	0	3,281	0.0000014320223	79
4272	Concord Kirkwood Mice 1	65,440	531	0	65,971	0.0000287969217	25
4274	Concord Blhn Terr St Lt	869	15	0	884	0.0000003856836	507
4275	Pl Hill-Diablo Vista Wtr	242,033	1,678	0	243,711	0.0001063825096	7
4280	Antioch Parking Mice 1A	46,293	418	0	46,711	0.0000203897072	1,872
4285	Moraga St Lt Mice 1	187,243	1,251	0	188,494	0.0000822798095	359
4294	Oakley Police Services	546,682	1,843	0	548,525	0.0002394373720	1,448
							4,214
							<u>1,436,480</u>

REDEVELOPMENT SUCCESSOR AGENCIES

4701	Antioch	5,459,135	139,122	0	5,598,257	.0024437005217	43,008
4702	Antioch Project 2	1,201,732	6,011	0	1,207,743	.0005271930086	9,278
4703	Antioch Project 3	48,054	424	(16,245)	32,233	.0000140700191	248
4704	Antioch Project 4	951,811	9,241	(62,248)	898,804	.0003923376038	6,905
4705	Antioch Project 4, Amd 1	759,825	3,775	(27,042)	736,558	.0003215157055	5,659
4706	Brentwood Project	3,052,942	25,478	0	3,078,420	.0013437640515	23,650
4707	Brentwood Amendment 1	946,009	10,352	0	956,361	.0004174620931	7,347
4708	North Brentwood	6,114,447	20,098	(31,273)	6,103,272	.0026641451527	46,888
4709	North Blvd Amd 2	348,701	1,196	0	349,897	.0001527339953	2,688
4710	Central Concord	21,915,155	840,340	0	22,755,495	.0099330232915	174,816
4711	Concord Commerce	789,808	9,755	0	799,563	.0003490178440	6,143
4712	Cent Concord RDA Amd	1,500,564	2,140	0	1,502,704	.0006559465966	11,544
4714	Clayton	8,102,913	38,716	(136,884)	8,004,745	.0034941590837	61,495
4716	Hercules Dynamite	10,152,274	63,964	0	10,216,238	.0044595002355	78,485
4717	Hercules RDA Proj 2	6,064,317	24,215	0	6,088,532	.0026577109634	46,774
4720	El Cerrito	8,704,188	76,236	0	8,780,424	.0038327513388	67,455
4721	El Cerrito Area II	1,962	89	0	2,051	.0000008950745	16
4725	Pinole Vista	8,065,226	82,939	0	8,148,165	.0035567636192	62,597

CONTRA COSTA COUNTY
2020-2021 ADMINISTRATIVE COST ALLOCATION

Fund No	Jurisdiction	Adjusted 2020-2021 AB 8 Allocation (1)	2020-2021 Unitary Allocation (2)	2020-2021 Pass-thru H&S 33676 (3)	Net Revenue (4)	2020-2021 Adj Allocation Factors (5)	\$ 17,589,506 to Allocate (6)
4726	Pinole Vista 81	5,401,953	42,172	0	5,444,125	.0023764201811	41,824
4728	Oakley RDA Proj 2	251,901	669	0	252,570	.0001102497044	1,940
4730	Pittsburg Marina	0	1,346	0	1,346	.0000005877358	10
4731	Pittsburg Riverside	569,971	6,785	0	576,756	.0002517601905	4,431
4732	Pittsburg Neighborhood I	1,547,778	12,065	0	1,559,843	.0006808884935	11,983
4733	Pittsburg Neighborhood II	687,222	6,990	0	694,212	.00033030313513	5,333
4734	Pittsburg/Los Medanos I	31,267,699	399,114	0	31,666,813	.0138229113768	243,276
4735	Pittsburg/Los Medanos II	4,328,529	68,723	0	4,397,252	.0019194487591	33,781
4736	Pittsburg/Los Medanos III	16,083,769	58,844	0	16,142,613	.0070464277704	124,014
4737	Richmond 8A RDA 2000 Amnd	1,880,655	6,079	0	1,886,734	.0008235799513	14,495
4738	Richmond 10A RDA 2000 Amnd	1,231,259	2,982	0	1,234,241	.0005387598423	9,482
4739	Richmond 1A RDA 2000 Amnd	207,373	574	0	207,947	.0000907711222	1,598
4740	Richmond 1A	636,677	11,069	0	647,746	.0002827484278	4,976
4741	Richmond 8A	1,074,062	9,263	0	1,083,325	.0004728834607	8,323
4742	Richmond 10A	1,206,986	21,979	0	1,228,965	.0005364565005	9,441
4743	Richmond 10B	121,896	2,964	0	124,860	.0000545027957	959
4744	Richmond 11A	16,434,777	84,404	0	16,519,181	.0072108039980	126,907
4745	Richmond 12A	151,804	1,616	0	153,420	.0000669695492	1,179
4746	Richmond 8A Henley	74,919	696	0	75,615	.0000330067383	581
4747	Richmond 1B	186,114	880	0	186,994	.0000816247462	1,437
4748	Richmond 1C-Potero	1,524,969	8,017	0	1,532,986	.0006691651836	11,777
4749	Richmond 3A	1,256,446	6,633	0	1,263,079	.0005513479197	9,703
4750	Walnut Creek-So Broadway	1,651,186	11,718	0	1,662,904	.0007258758474	12,775
4751	Walnut Creek-Mt Diablo	0	13,958	0	13,958	.0000060930254	107
4752	Richmond 6A RDA 2000 Amnd	82,478	196	0	82,674	.0000360878904	635
4753	Richmond 10B RDA 2000 Amnd	32,414	131	0	32,545	.0000142062672	250
4754	Richmond 6-A Amend 1	1,086,984	1,130	0	1,088,114	.0004749737153	8,359
4755	Richmond 6-A	586,336	4,040	0	590,376	.0002577055005	4,535
4756	Danville Downtown	4,933,716	33,185	(402,948)	4,563,953	.0019922157895	35,062

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		(1)	(2)	(3)	(4)	(5)	(6)
4757	Richmond 11A RDA 2000 Amnd	502,920	988	0	503,908	.0002199615530	3,871
4758	Richmond 10B RDA 2006 Amnd	6,500,842	11,191	0	6,512,033	.0028425740000	50,028
4760	San Pablo-So Entrance	491,726	7,360	0	499,086	.0002178565050	3,834
4761	San Pablo-El Portal	3,484,190	45,988	0	3,530,178	.0015409612514	27,120
4762	San Pablo-El Portal 79	4,720,145	50,755	0	4,770,900	.0020825502873	36,652
4763	San Pablo-Oak Park	1,174,180	10,715	0	1,184,895	.0005172195970	9,103
4764	San Pablo-Sheffield	531,545	4,964	0	536,509	.0002341919549	4,122
4765	San Pablo-Bayview	2,684,021	21,445	0	2,705,466	.0011809654051	20,784
4766	San Pablo-El Portal 80	2,069,267	24,611	0	2,093,878	.0009140008607	16,086
4767	San Pablo-Oak Park 79	60,888	586	0	61,474	.0000268340584	472
4768	San Pablo-Bayview 80	125,126	807	0	125,933	.0000549710497	967
4769	San Pablo-Legacy RDA	2,542,789	7,862	0	2,550,651	.0011133871719	19,595
4770	Pleasant Hill Commons	4,130,404	27,605	0	4,158,009	.0018150166373	31,943
4771	Pleasant Hill Commons 1A	154,624	1,121	0	155,745	.0000679845245	1,196
4772	Plsnt Hill Schoolyard Anx	1,476,707	8,261	0	1,484,968	.0006482049697	11,408
4773	Plsnt Hill Comm 2001 Amnd	1,219,820	3,640	0	1,223,460	.0005340538742	9,399
4774	Pleasant Hill Commons 2009 Amnd	97,882	0	0	97,882	.0000427265676	752
4775	Lafayette RDA	9,564,037	21,602	0	9,585,639	.0041842365131	73,640
4777	San Ramon	13,417,588	59,533	(1,159,754)	12,317,367	.0053766661108	94,627
4780	CoCoCo Pleasant Hill BART	10,687,952	56,534	0	10,744,486	.0046900860511	82,543
4781	CoCoCo West Pittsburg	5,391,832	24,314	(996,086)	4,420,061	.0019294050332	33,957
4782	CoCoCo North Richmond	4,279,606	14,897	(388,739)	3,905,764	.0017049088208	30,006
4783	CoCoCo PI/HBART Amnd 1	1,034,302	7,512	(12,587)	1,029,227	.0004492688235	7,907
4784	Oakley	4,854,582	23,065	(112,021)	4,765,626	.0020802482331	36,611
4785	Rodeo	3,522,439	13,649	(313,524)	3,222,564	.0014066847431	24,757
4786	CoCoCo Montalvin	837,102	2,119	0	839,221	.0003663293150	6,447
							2,021,996
Sub-Total: Recoverable Cost							7,079,355

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<u>SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION</u>							
4016	Ed Phys Handic'd Elem	6,076	1,122	0	7,198	.0000031418009	55
4018	Livermore Jt Unified	290,887	53,364	0	344,251	.0001502692709	2,645
4020	Chabtl-Las Positas Com College	338,505	7,817	0	346,322	.0001511733637	2,661
4022	Dev Ctr Handi'd Minor	1,088	201	0	1,289	.0000005625579	10
4029	Trainable M.R. Alameda	2,741	506	0	3,247	.0000014173119	25
5001	Acalanes Union Hi Gen	51,528,933	456,399	0	51,985,332	.0226921681176	399,371
5101	Canyon Elementary Gen	83,213	1,174	0	84,387	.0000368358999	648
5201	Lafayette Elementary Gen	19,473,309	158,243	0	19,631,552	.0085693881035	150,817
5301	Moraga Elementary Gen	9,604,922	84,213	0	9,689,135	.0042294139414	74,436
5401	Orinda Elementary Gen	12,458,422	129,285	0	12,587,707	.0054946721089	96,704
5501	Walnut Creek General	25,337,626	223,510	0	25,561,136	.0111577166553	196,370
6001	Liberty Union Hi Gen	33,279,145	259,355	0	33,538,500	.0146399235228	257,655
6101	Brentwood Elem Gen	18,228,906	122,133	11,575	18,362,614	.0080154826747	141,069
6201	Byron Elementary Gen	5,112,285	51,720	6,781	5,170,786	.0022571050255	39,724
6301	Knightsen Elementary Gen	2,259,860	22,304	4,838	2,287,002	.0009983015065	17,570
6401	Oakley Elementary Gen	14,028,076	109,180	0	14,137,256	.0061710672805	108,608
6901	County Schools Gen	34,042,882	476,462	90,977	34,610,321	.0151077852390	265,890
6999	ERAF K - 12	272,789,845	0	0	272,789,845	.1190757620994	2,095,675
7101	Antioch Unified Gen	36,003,565	831,533	79,864	36,914,962	.0161137862142	283,595
7201	John Swett General	6,811,357	149,393	141,397	7,102,147	.00310016499950	54,561
7401	Martinez Unified Gen	19,435,892	269,102	0	19,704,994	.0086014461245	151,381
7501	Mt Diablo Unified Gen	128,557,986	1,520,186	405,754	130,483,926	.0569576663999	1,002,427
7601	Pittsburg Unified Gen	5,751,724	1,155,274	18,577	6,925,575	.0030230895706	53,205
7701	West Co Co Unified Gen	77,093,563	953,862	161,826	78,209,251	.0341391965012	600,833

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		(1)	(2)	(3)	(4)	(5)	(6)
7801	San Ramon Valley Unif	173,792,173	1,956,294	879,770	176,628,237	.0771001646515	1,356,925
7901	Co Co Comm College Gen	98,749,336	1,354,196	324,850	100,428,382	.0438380912541	771,529
7999	ERAF Community College	40,614,993	0	0	40,614,993	.0177288903263	312,020
TOTALS		\$ 2,262,781,147	28,111,980	(0)	\$ 2,290,893,127	1.0000000000000	\$ 17,599,506
Sub-Total: Exempt School Share							8,436,409