

Office of the Auditor-Controller  
**Contra Costa County**

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January 24, 2022

TO: Contra Costa County Board of Supervisors

FROM: Robert Campbell, Auditor-Controller 

SUBJECT: **2021-2022 Property Tax Administration Charges**

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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 2021-22 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 2020-21 fiscal year. Also included are all offsetting revenues received by the County for providing property tax related services. The 2020-21 net cost of property tax administration was \$17,030,484. This amounts to approximately .53% of all 2020-21 property taxes levied countywide.

**Attachment II** allocates the \$17,030,484 net cost to each incorporated city and to each local jurisdiction receiving property tax revenues during the 2021-22 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 \$8,147,408.

**CONTRA COSTA COUNTY**

**AUDITOR-CONTROLLER'S REPORT**

**on**

**2021-2022 Property Tax Administration Charges**

Table of Contents

*Attachment I*

- 3 Summary Calculations
- 4 Assessor's Department
- 5 Treasurer-Tax Collector's Department
- 6 Auditor-Controller's Department
- 7 Assessment Appeals Board
- 8 Federal A-87 Overhead Allocation
- 9 Revenue Offsets

*Attachment II*

- 10 Administrative Cost Allocation

**CONTRA COSTA COUNTY****2021-2022 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 2021-22 Fiscal Year shall be based on the 2020-21 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                 | \$ 16,096,833 |               |
| Tax Collector            | 4,202,141     |               |
| Auditor-Controller       | 1,400,605     |               |
| Assessment Appeals Board | 96,736        |               |
| Total                    |               | \$ 21,796,315 |

**Overhead Cost per Circular A-87:**

|                    |           |           |
|--------------------|-----------|-----------|
| Assessor           | 1,869,066 |           |
| Tax Collector      | 729,152   |           |
| Auditor-Controller | 237,411   |           |
| Total              |           | 2,835,629 |

**Less: Fees Received for Property Tax Related Services:**

|                    |           |                  |
|--------------------|-----------|------------------|
| County General     | 3,752,281 |                  |
| Assessor           | 436,903   |                  |
| Tax Collector      | 2,306,248 |                  |
| Auditor-Controller | 1,106,028 |                  |
| Total              |           | <u>7,601,460</u> |

**Net Property Tax Administration Cost,  
2021-2022 Fiscal Year**

**\$ 17,030,484**

## CONTRA COSTA COUNTY

## 2021-2022 Property Tax Administration Charges

ASSESSOR'S DEPARTMENT

| <u>DIRECT AND<br/>INDIRECT DEPARTMENTAL COST</u> | <u>ACTUAL<br/>2020-2021</u> |
|--------------------------------------------------|-----------------------------|
| Salaries & Employee Benefits                     | \$ 13,732,725               |
| Services & Supplies                              | <u>2,613,914</u>            |
| Gross Cost                                       | 16,346,639                  |
| LESS:                                            |                             |
| ** Intrafund Transfers                           | <u>249,806</u>              |
| <b>TOTAL ASSESSOR COST</b>                       | <b>16,096,833</b>           |
| LESS: ASSESSOR REVENUE OFFSETS                   | <u>436,903</u>              |
| <b>NET ASSESSOR DEPARTMENT COST</b>              | <b><u>\$ 15,659,930</u></b> |

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

**CONTRA COSTA COUNTY**  
**2021-2022 Property Tax Administration Charges**  
**TREASURER-TAX COLLECTOR'S DEPARTMENT**

| <u>DIRECT AND<br/>INDIRECT DEPARTMENTAL COST</u> | <u>ACTUAL<br/>2020-2021</u> |
|--------------------------------------------------|-----------------------------|
| Salaries & Employee Benefits                     | \$ 3,796,520                |
| Services & Supplies                              | 1,695,221                   |
| Other Charges                                    | 6,540                       |
| Gross Cost                                       | <u>5,498,281</u>            |
| LESS:                                            |                             |
| Intrafund Transfers                              | (2,985)                     |
|                                                  |                             |
| Treasury Function Costs                          | 1,053,869                   |
| Business License Program                         | <u>245,256</u>              |
| <b>TOTAL TAX COLLECTOR COST</b>                  | <b>4,202,141</b>            |
|                                                  |                             |
| LESS: TAX COLLECTOR REVENUE OFFSETS              | <u>2,306,248</u>            |
| <b>NET TAX COLLECTOR COST</b>                    | <b><u>\$ 1,895,893</u></b>  |

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

**CONTRA COSTA COUNTY**  
**2021-2022 Property Tax Administration Charges**  
**AUDITOR-CONTROLLER'S DEPARTMENT**

| <b>PROPERTY TAX FUNCTION - DIRECT AND<br/>INDIRECT DEPARTMENT COSTS</b> | <b>ACTUAL<br/>2020-2021</b>  |
|-------------------------------------------------------------------------|------------------------------|
| Salaries & Employee Benefits                                            | \$ 750,984                   |
| Information Technology Costs                                            | 520,325                      |
| Legal Fees                                                              | 12,782                       |
| Other Services and Supplies                                             | (25,206)                     |
| Accounts Payable - Supplemental & Other Tax Refunds                     | 6,609                        |
| Department Overhead Allocation                                          | <u>135,111</u>               |
| <b>TOTAL PROPERTY TAX FUNCTION COSTS</b>                                | <b>1,400,605</b>             |
| <br>LESS: TOTAL PROPERTY TAX FUNCTION REVENUE OFFSETS                   | <br><u>1,106,028</u>         |
| <br><b>NET AUDITOR-CONTROLLER COST</b>                                  | <br><b><u>\$ 294,577</u></b> |

**CONTRA COSTA COUNTY**  
**2021-2022 Property Tax Administration Charges**  
**ASSESSMENT APPEALS BOARD**

| <u>DIRECT AND INDIRECT COSTS</u>                  | <u>ACTUAL</u><br><u>2020-2021</u> |
|---------------------------------------------------|-----------------------------------|
| Clerk of the Board                                | \$ 76,070                         |
| Assessment Appeals Board - allowances and postage | 7,738                             |
| County Counsel                                    | <u>12,928</u>                     |
| <b>TOTAL ASSESSMENT APPEALS BOARD COST</b>        | <b><u>\$ 96,736</u></b>           |

**CONTRA COSTA COUNTY**  
**2021-2022 Property Tax Administration Charges**  
**FEDERAL A-87 OVERHEAD ALLOCATION**

| <u>Department</u>                | <u>A-87 Plan<br/>2020-2021<br/>Actual</u> | <u>Percent<br/>Property Tax<br/>Related</u> | <u>Net to<br/>Allocate</u> |
|----------------------------------|-------------------------------------------|---------------------------------------------|----------------------------|
| Assessor                         | \$ 1,869,066                              | 100%                                        | \$ 1,869,066               |
| Tax Collector                    | 959,411                                   | 76%                                         | 729,152                    |
| Auditor-Controller(Tax Division) | <u>237,411</u>                            | 100%                                        | <u>237,411</u>             |
| <b>TOTALS</b>                    | <b><u>\$ 3,065,888</u></b>                |                                             | <b><u>\$ 2,835,629</u></b> |

**CONTRA COSTA COUNTY**  
**2021-2022 Property Tax Administration Charges**

**REVENUE OFFSETS**

**County General**

|      |      |                                      |              |                     |
|------|------|--------------------------------------|--------------|---------------------|
| 0005 | 9608 | Supplemental Tax Administration Fees | \$ 3,752,281 |                     |
|      |      |                                      |              | <b>\$ 3,752,281</b> |

**Assessor**

|      |      |                                                                                 |           |                |
|------|------|---------------------------------------------------------------------------------|-----------|----------------|
| 0016 | 1600 | Administration                                                                  | 877,310   |                |
|      |      | 1600 Excludable Revenues (Direct credits and non-property tax related revenues) | (730,000) |                |
| 0016 | 1605 | Drafting                                                                        | 8,545     |                |
|      | 1647 | Roll Maintenance                                                                | 281,048   |                |
|      |      |                                                                                 |           | <b>436,903</b> |

**Tax Collector**

|      |  |                                                                            |           |                  |
|------|--|----------------------------------------------------------------------------|-----------|------------------|
| 0015 |  | Tax Collector Revenue                                                      | 3,265,180 |                  |
|      |  | Excludable Revenues (Direct credits and non-property tax related revenues) | (958,932) |                  |
|      |  |                                                                            |           | <b>2,306,248</b> |

**Auditor-Controller**

|      |      |                                                                            |           |                  |
|------|------|----------------------------------------------------------------------------|-----------|------------------|
| 0010 | 1004 | Tax & Cost Accounting Division Revenue                                     | 1,523,575 |                  |
|      |      | Excludable Revenues (Direct credits and non-property tax related revenues) | (417,547) |                  |
|      |      |                                                                            |           | <b>1,106,028</b> |

|                              |  |                                   |
|------------------------------|--|-----------------------------------|
| <b>TOTAL REVENUE OFFSETS</b> |  | <b><u><u>\$ 7,601,460</u></u></b> |
|------------------------------|--|-----------------------------------|

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No                        | Jurisdiction                | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | <div><div>\$</div><div>17,030,484</div></div><br>to<br>Allocate |
|-----------------------------------|-----------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|-----------------------------------------------------------------|
|                                   |                             | (1)                                      | (2)                                | (3)                                 | (4)            | (5)                                    | (6)                                                             |
| GENERAL COUNTY JURISDICTION       |                             |                                          |                                    |                                     |                |                                        |                                                                 |
| 1003                              | County General              | \$ 272,297,929                           | 6,870,064                          | 404,228                             | \$ 279,572,221 | 0.1179058801027                        | \$ 2,008,001                                                    |
| COUNTY GOVERNED SPECIAL DISTRICTS |                             |                                          |                                    |                                     |                |                                        |                                                                 |
| 1206                              | County Library              | 31,107,392                               | 455,364                            | 41,476                              | 31,604,232     | 0.0133286662436                        | 226,994                                                         |
| 2135                              | West CCC Healthcare         | 4,046,853                                | 59,188                             | 0                                   | 4,106,041      | 0.0017316685168                        | 29,491                                                          |
| 2020                              | Contra Costa Fire           | 128,913,193                              | 1,342,111                          | 103,515                             | 130,358,819    | 0.0549771045770                        | 936,287                                                         |
| 2028                              | Crockett Carquinez Fire     | 640,252                                  | 10,162                             | 0                                   | 650,414        | 0.0002743032889                        | 4,672                                                           |
| 3060                              | East Contra Costa Fire      | 16,108,819                               | 113,002                            | 0                                   | 16,221,821     | 0.0068413380310                        | 116,511                                                         |
| 2401                              | Service Area L-100          | 1,075,935                                | 17,669                             | 39,759                              | 1,133,363      | 0.0004779806267                        | 8,140                                                           |
| 2470                              | Service Area M-1            | 67,448                                   | 1,266                              | 0                                   | 68,714         | 0.0000289790546                        | 494                                                             |
| 2475                              | Service Area M-29           | (711)                                    | 1,026                              | 0                                   | 315            | 0.0000001327712                        | 2                                                               |
| 2488                              | Service Area M-16 Clyde     | 33,710                                   | 296                                | 0                                   | 34,006         | 0.0000143416010                        | 244                                                             |
| 2489                              | Service Area M-17 Montalvin | 213,882                                  | 2,172                              | 0                                   | 216,054        | 0.0000911777854                        | 1,552                                                           |
| 2492                              | Service Area M-20 Rodeo     | 13,839                                   | 146                                | 0                                   | 13,985         | 0.0000058981192                        | 100                                                             |
| 2494                              | Svc Area RD4 Bethel Isle    | 7,571                                    | 399                                | 0                                   | 7,970          | 0.0000033614148                        | 57                                                              |
| 2496                              | Svc Area M23 Blackhawk      | 2,461,629                                | 21,170                             | 0                                   | 2,482,799      | 0.0010470877857                        | 17,832                                                          |
| 2505                              | Flood Control CCC Water     | 3,856,114                                | 57,499                             | 4,867                               | 3,918,480      | 0.0016525668464                        | 28,144                                                          |
| 2520                              | Flood Control Zone 3B       | 6,564,002                                | 69,652                             | 0                                   | 6,633,654      | 0.0027976556421                        | 47,645                                                          |
| 2521                              | Flood Cont Z1 Marsh Ctk     | 2,572,723                                | 19,948                             | 0                                   | 2,592,671      | 0.0010934247954                        | 18,622                                                          |
| 2527                              | Flood Control Zone 7        | 70,619                                   | 1,233                              | 2,935                               | 74,787         | 0.0000315406246                        | 537                                                             |
| 2530                              | Flood Control Zone 8        | 21,602                                   | 454                                | 0                                   | 22,056         | 0.0000093017035                        | 158                                                             |
| 2531                              | Flood Control Zone 8A       | 27,868                                   | 402                                | 0                                   | 28,270         | 0.0000119223672                        | 203                                                             |
| 2550                              | Flood Cont Drainage 290     | 2,530                                    | 27                                 | 0                                   | 2,557          | 0.0000010782965                        | 18                                                              |
| 2551                              | Flood Cont Drainage 300     | 5,715                                    | 94                                 | 0                                   | 5,809          | 0.0000024497591                        | 42                                                              |
| 2552                              | Flood Cont Drainage A13     | 410,353                                  | 3,209                              | 0                                   | 413,562        | 0.0001744142140                        | 2,970                                                           |
| 2554                              | Flood Cont Drainage 10      | 445,491                                  | 3,319                              | 0                                   | 448,810        | 0.0001892797682                        | 3,224                                                           |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction            | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>\$ 17,030,484</b><br/>to Allocate         </div> |           |
|------------|-------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |                         | (1)                                      | (2)                                | (3)                                 | (4)            | (5)                                    | (6)                                                                                                                             |           |
| 2563       | Flood Cont Drainage 127 | 16,178                                   | 231                                | 0                                   | 16,409         | 0.0000069203121                        |                                                                                                                                 | 118       |
| 2583       | Flood Cont Drainage 16  | 100,820                                  | 819                                | 0                                   | 101,639        | 0.0000428650239                        |                                                                                                                                 | 730       |
| 2652       | S/A Pl 2 Danville       | 504                                      | 93                                 | 0                                   | 597            | 0.0000002517262                        |                                                                                                                                 | 4         |
| 2653       | S/A Pl-2 Zone A         | 165,053                                  | 1,401                              | 0                                   | 166,454        | 0.0000701999083                        |                                                                                                                                 | 1,196     |
| 2655       | S/A Pl 5 Round Hill     | 292,619                                  | 2,795                              | 0                                   | 295,414        | 0.0001245871176                        |                                                                                                                                 | 2,122     |
| 2656       | S/A Police-6            | 4,660,086                                | 1,122,489                          | 0                                   | 5,782,575      | 0.0024387242192                        |                                                                                                                                 | 41,533    |
| 2657       | S/A Pl-2 Zone B         | 235,784                                  | 2,220                              | 0                                   | 238,004        | 0.0001003751391                        |                                                                                                                                 | 1,709     |
| 2702       | S/A Lib-2 El Sobrante   | 140,898                                  | 2,241                              | 0                                   | 143,139        | 0.0000603669051                        |                                                                                                                                 | 1,028     |
| 2710       | S/A Lib-10 Pinole       | 1,414                                    | 19                                 | 0                                   | 1,433          | 0.0000006044922                        |                                                                                                                                 | 10        |
| 2712       | S/A Lib-12 Moraga       | 11,636                                   | 332                                | 0                                   | 11,968         | 0.0000050474129                        |                                                                                                                                 | 86        |
| 2713       | S/A Lib-13 Ygnacio      | 173,811                                  | 1,651                              | 0                                   | 175,462        | 0.0000739988413                        |                                                                                                                                 | 1,260     |
| 2751       | Svc Area R-4 Moraga     | 33,982                                   | 1,055                              | 0                                   | 35,037         | 0.0000147763146                        |                                                                                                                                 | 252       |
| 2758       | Svc Area R-7 Zone A     | 1,368,142                                | 12,289                             | 0                                   | 1,380,431      | 0.0005821785522                        |                                                                                                                                 | 9,915     |
| 2825       | Co Co Co Water Agency   | 731,428                                  | 20,027                             | 1,250                               | 752,705        | 0.0003174432303                        |                                                                                                                                 | 5,406     |
|            |                         |                                          |                                    |                                     |                |                                        |                                                                                                                                 | 1,509,308 |

**AUTONOMOUS SPECIAL DISTRICTS**

|      |                             |            |           |         |            |                 |  |         |
|------|-----------------------------|------------|-----------|---------|------------|-----------------|--|---------|
| 3005 | San Ramon Valley Fire       | 80,066,601 | 1,021,058 | 407,206 | 81,493,865 | 0.0343689578022 |  | 585,320 |
| 3007 | Kensington Fire             | 4,645,995  | 31,769    | 0       | 4,677,764  | 0.0019727849611 |  | 33,597  |
| 3011 | Rodeo-Hercules Fire         | 3,333,792  | 64,862    | 0       | 3,398,654  | 0.0014333372910 |  | 24,410  |
| 3074 | Moraga-Orinda Fire District | 28,073,743 | 219,378   | 0       | 28,293,121 | 0.0119322489981 |  | 203,212 |
| 3102 | Co Co Resource Cons         | 315,717    | 4,888     | 1,158   | 321,763    | 0.0001356990755 |  | 2,311   |
| 3255 | Kensington Community Svc    | 2,091,133  | 15,054    | 0       | 2,106,187  | 0.0008882562850 |  | 15,127  |
| 3260 | Diablo Community Svc        | 517,432    | 3,688     | 0       | 521,120    | 0.0002197755990 |  | 3,743   |
| 3301 | CCC Mosquito Abate Dst1     | 6,079,973  | 96,360    | 2,186   | 6,178,519  | 0.0026057083932 |  | 44,376  |
| 3406 | Central CC Sanitary         | 19,905,632 | 290,562   | 49,609  | 20,245,803 | 0.0085383993403 |  | 145,413 |
| 3409 | Mt View Sanitary            | 445,054    | 9,796     | 0       | 454,850    | 0.0001918271383 |  | 3,267   |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction                         | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> \$ 17,030,484 </div> |         |
|------------|--------------------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|--------------------------------------------------------------------------------------------------|---------|
|            |                                      | (1)                                      | (2)                                | (3)                                 | (4)            | (5)                                    | to<br>Allocate                                                                                   | (6)     |
| 3411       | Ironhouse Sanitary                   | 341,194                                  | 5,587                              | 0                                   | 346,781        | 0.0001462502374                        |                                                                                                  | 2,491   |
| 3414       | Rodeo Sanitary                       | 293,220                                  | 5,150                              | 0                                   | 298,370        | 0.0001258335311                        |                                                                                                  | 2,143   |
| 3416       | West Co Wastewater                   | 1,368,798                                | 18,408                             | 6,831                               | 1,394,037      | 0.0005879166223                        |                                                                                                  | 10,013  |
| 3418       | Stiege Sanitary                      | 533,365                                  | 5,670                              | 0                                   | 539,035        | 0.0002273306713                        |                                                                                                  | 3,872   |
| 3422       | Byron Sanitary                       | 46,742                                   | 812                                | 0                                   | 47,554         | 0.0000200551682                        |                                                                                                  | 342     |
| 3240       | Crockett-Valona Sanitary             | 418,014                                  | 9,587                              | 0                                   | 427,601        | 0.0001803352546                        |                                                                                                  | 3,071   |
| 3430       | Twn of Discovery Bay (Comm Svc Dist) | 739,352                                  | 6,565                              | 0                                   | 745,917        | 0.0003145807174                        |                                                                                                  | 5,357   |
| 3480       | Delta Diablo Z1 W Pittsburg          | 371,392                                  | 13,016                             | 97,223                              | 481,631        | 0.0002031213834                        |                                                                                                  | 3,459   |
| 3481       | Delta Diablo Z2 Pittsburg            | 554,360                                  | 6,116                              | 77                                  | 560,553        | 0.0002364057545                        |                                                                                                  | 4,026   |
| 3482       | Delta Diablo Z3 Antioch              | 1,454,752                                | 17,554                             | 0                                   | 1,472,306      | 0.0006209254138                        |                                                                                                  | 10,575  |
| 3515       | Los Medanos Healthcare               | 878,140                                  | 97,558                             | 26,091                              | 1,001,789      | 0.0004224913518                        |                                                                                                  | 7,195   |
| 3520       | Mt Diablo Healthcare                 | 349,149                                  | 2,403                              | 0                                   | 351,552        | 0.0001482622127                        |                                                                                                  | 2,525   |
| 3601       | Alamo-Lafayette Cemetery             | 384,039                                  | 3,906                              | 0                                   | 387,945        | 0.0001636107060                        |                                                                                                  | 2,786   |
| 3603       | B B K Union Cemetery                 | 738,386                                  | 7,475                              | 0                                   | 745,861        | 0.0003145569990                        |                                                                                                  | 5,357   |
| 3700       | Ambrose Rec & Park                   | 532,636                                  | 15,590                             | 81,295                              | 629,521        | 0.0002654922086                        |                                                                                                  | 4,521   |
| 3715       | Green Valley Rec & Park              | 68,569                                   | 520                                | 0                                   | 69,089         | 0.0000291374842                        |                                                                                                  | 496     |
| 3735       | Pleasant Hill Rec & Park             | 4,119,489                                | 48,916                             | 1,163                               | 4,169,568      | 0.0017584601915                        |                                                                                                  | 29,947  |
| 3770       | Bethel Isle Muni Imp                 | 629,909                                  | 8,370                              | 0                                   | 638,279        | 0.0002691856387                        |                                                                                                  | 4,584   |
| 3803       | Co Co Co Water                       | 3,278,894                                | 92,425                             | 6,643                               | 3,377,962      | 0.0014246105286                        |                                                                                                  | 24,262  |
| 3830       | Castile Rock Co Water                | 17,310                                   | 142                                | 0                                   | 17,452         | 0.0000073603480                        |                                                                                                  | 125     |
| 4001       | East Bay Muni Utility                | 17,128,660                               | 220,097                            | 65,806                              | 17,414,563     | 0.0073443611371                        |                                                                                                  | 125,078 |
| 4002       | EBMUD Special District 1             | 498,722                                  | 4,333                              | 0                                   | 503,055        | 0.0002121566167                        |                                                                                                  | 3,613   |
| 4007       | A-C Transit Spec District 1          | 9,986,260                                | 134,127                            | 0                                   | 10,120,387     | 0.0042681392827                        |                                                                                                  | 72,688  |
| 4009       | BART                                 | 13,900,456                               | 203,774                            | 22,463                              | 14,126,693     | 0.0059577457707                        |                                                                                                  | 101,463 |
| 4010       | Bay Area Air Management              | 4,051,776                                | 59,402                             | 0                                   | 4,111,178      | 0.0017338346495                        |                                                                                                  | 29,528  |
| 4025       | Dublin San Ramon Svcs                | 811,554                                  | 3,199                              | 0                                   | 814,753        | 0.0003436113715                        |                                                                                                  | 5,852   |
| 4026       | East Bay Regional Park               | 58,945,033                               | 907,558                            | 53,702                              | 59,906,293     | 0.0252646855683                        |                                                                                                  | 430,270 |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction             | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | \$<br>17,030,484<br>to<br>Allocate |
|------------|--------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|------------------------------------|
|            |                          | (1)                                      | (2)                                | (3)                                 | (4)            | (5)                                    |                                    |
| 4110       | Reclamation Dist 800 Exp | 1,028,396                                | 10,285                             | 0                                   | 1,038,681      | 0.0004380499923                        | 7,460                              |
| 4111       | Discovery Bay Rec/Drain  | 58,716                                   | 573                                | 0                                   | 59,289         | 0.0000250044472                        | 426                                |
| 4180       | East Co Co Irrigation    | 3,872,540                                | 32,860                             | 0                                   | 3,905,400      | 0.0016470507616                        | 28,050                             |
| 4181       | Byron-Bethany Irrigation | 400,883                                  | 11,689                             | 0                                   | 412,572        | 0.0001739967157                        | 2,963                              |
|            |                          |                                          |                                    |                                     |                |                                        | <u>1,995,314</u>                   |

**CITIES & CITY SPECIAL DISTRICTS**

|      |                         |            |         |        |            |                 |         |
|------|-------------------------|------------|---------|--------|------------|-----------------|---------|
| 4201 | City of Clayton         | 1,093,406  | 15,770  | 73,505 | 1,182,681  | 0.0004987798567 | 8,494   |
| 4202 | City of Concord         | 17,576,999 | 237,961 | 0      | 17,814,960 | 0.0075132234483 | 127,954 |
| 4203 | City of Brentwood       | 12,823,871 | 83,871  | 29,574 | 12,937,316 | 0.0054561417960 | 92,921  |
| 4204 | City of San Pablo       | 350,779    | 13,037  | 0      | 363,816    | 0.0001534346663 | 2,613   |
| 4205 | City of El Cerrito      | 9,472,764  | 95,816  | 0      | 9,568,580  | 0.0040354218775 | 68,725  |
| 4206 | City of Walnut Creek    | 19,572,619 | 238,163 | 0      | 19,810,782 | 0.0083549350182 | 142,289 |
| 4207 | City of Pleasant Hill   | 3,713,306  | 29,637  | 0      | 3,742,943  | 0.0015785365393 | 26,883  |
| 4208 | City of Martinez        | 10,075,633 | 138,223 | 0      | 10,213,856 | 0.0043075584685 | 73,360  |
| 4209 | City of Antioch         | 13,431,284 | 164,691 | 0      | 13,595,975 | 0.0057339221315 | 97,651  |
| 4210 | City of Pittsburg       | 4,327,300  | 62,932  | 0      | 4,390,232  | 0.0018515223690 | 31,532  |
| 4211 | City of Hercules        | 1,397,526  | 35,380  | 0      | 1,432,906  | 0.0006043089858 | 10,292  |
| 4212 | City of Pinole          | 2,840,690  | 32,914  | 0      | 2,873,604  | 0.0012119042329 | 20,639  |
| 4213 | Richmond Tax District 1 | 26,351,509 | 525,776 | 0      | 26,877,285 | 0.0113351390418 | 193,043 |
| 4214 | City of Lafayette       | 5,725,183  | 37,733  | 0      | 5,762,916  | 0.0024304333639 | 41,391  |
| 4215 | Town of Moraga          | 2,599,641  | 28,276  | 0      | 2,627,917  | 0.0011082892319 | 18,875  |
| 4216 | Town of Danville        | 11,302,267 | 99,164  | 0      | 11,401,431 | 0.0048084024103 | 81,889  |
| 4217 | City of San Ramon       | 17,997,685 | 336,580 | 0      | 18,334,265 | 0.0077322332029 | 131,684 |
| 4218 | City of Orinda          | 6,016,739  | 58,965  | 0      | 6,075,704  | 0.0025623477527 | 43,638  |
| 4219 | City of Oakley          | 3,333,730  | 20,263  | 46,529 | 3,400,522  | 0.0014341253062 | 24,424  |
| 4227 | Richmond Tax District 3 | 10,854,552 | 125,675 | 0      | 10,980,227 | 0.0046307653051 | 78,864  |
| 4230 | Richmond Sewer 1        | 232,584    | 4,401   | 0      | 236,985    | 0.0000999454020 | 1,702   |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction                  | Adjusted<br>2021-2022 | 2021-2022             | 2021-2022              | Net       | 2021-2022                  | \$<br>to<br>17,030,484 |
|------------|-------------------------------|-----------------------|-----------------------|------------------------|-----------|----------------------------|------------------------|
|            |                               | AB 8 Allocation       | Unitary<br>Allocation | Pass-thru<br>H&S 33676 | Revenue   | Adj/ Allocation<br>Factors |                        |
|            |                               | (1)                   | (2)                   | (3)                    | (4)       | (5)                        | (6)                    |
| 4231       | Brentwood Rec & Park District | 2,580,414             | 15,906                | 0                      | 2,596,320 | 0.0010949636200            | 18,648                 |
| 4232       | San Ramon M-29                | 3,856,151             | 14,268                | 0                      | 3,870,419 | 0.0016322979040            | 27,799                 |
| 4240       | Pleasant Hill Lgt Dist 1      | 630,564               | 5,391                 | 0                      | 635,955   | 0.0002682056080            | 4,568                  |
| 4241       | Svc Area R-8 Walnut Creek     | 788,725               | 7,698                 | 0                      | 796,423   | 0.0003358808568            | 5,720                  |
| 4248       | Clayton Light Mlce 1          | 42,972                | 461                   | 0                      | 43,433    | 0.0000183172501            | 312                    |
| 4252       | Martinez Pine Ridge Mlce      | 8,623                 | 91                    | 0                      | 8,714     | 0.0000036748960            | 63                     |
| 4253       | Martinez Parking District 1   | 83,538                | 703                   | 0                      | 84,241    | 0.0000355275805            | 605                    |
| 4263       | Lafayette Core Area Mlc       | 65,706                | 2,703                 | 0                      | 68,409    | 0.0000288504966            | 491                    |
| 4264       | Lafayette St Lt Mlce Z1       | 10,620                | 87                    | 0                      | 10,707    | 0.0000045156071            | 77                     |
| 4271       | Concord Vly Terr SltMlc       | 3,274                 | 44                    | 0                      | 3,318     | 0.00000013992171           | 24                     |
| 4272       | Concord Kirkwood Mlce 1       | 67,908                | 608                   | 0                      | 68,516    | 0.0000288959050            | 492                    |
| 4274       | Concord Blhn Terr St Lt       | 877                   | 16                    | 0                      | 893       | 0.00000003766995           | 6                      |
| 4275       | Pl Hill-Diablo Vista Wtr      | 254,562               | 1,957                 | 0                      | 256,519   | 0.0001081835149            | 1,842                  |
| 4280       | Antioch Parking Mlce 1A       | 48,942                | 473                   | 0                      | 49,415    | 0.0000208402565            | 355                    |
| 4285       | Moraga St Lt Mlce 1           | 194,588               | 1,466                 | 0                      | 196,054   | 0.0000826830083            | 1,408                  |
| 4294       | Oakley Police Services        | 580,996               | 2,436                 | 0                      | 583,432   | 0.0002460547877            | 4,190                  |
|            |                               |                       |                       |                        |           |                            | <u>1,385,463</u>       |

**REDEVELOPMENT SUCCESSOR AGENCIES**

|      |                          |           |         |          |           |                |        |
|------|--------------------------|-----------|---------|----------|-----------|----------------|--------|
| 4701 | Antioch                  | 5,296,819 | 147,407 | 0        | 5,444,226 | .0022960303866 | 39,103 |
| 4702 | Antioch Project 2        | 1,205,322 | 7,353   | 0        | 1,212,675 | .0005114294204 | 8,710  |
| 4703 | Antioch Project 3        | 49,122    | 481     | (16,618) | 32,985    | .0000139109235 | 237    |
| 4704 | Antioch Project 4        | 1,015,627 | 10,391  | (63,753) | 962,265   | .0004058225399 | 6,911  |
| 4705 | Antioch Project 4, Amd 1 | 820,098   | 4,623   | (27,714) | 797,007   | .0003361270751 | 5,724  |
| 4706 | Brentwood Project        | 3,219,245 | 29,087  | 0        | 3,248,332 | .0013699410930 | 23,331 |
| 4707 | Brentwood Amendment 1    | 945,396   | 11,518  | 0        | 956,914   | .0004035656916 | 6,873  |
| 4708 | North Brentwood          | 6,913,907 | 26,720  | (32,072) | 6,908,555 | .0029135913701 | 49,620 |
| 4709 | North Brtwd Amnd 2       | 404,302   | 1,575   | 0        | 405,877   | .0001711733021 | 2,915  |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction              | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 17,030,484</div> |         |
|------------|---------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|------------------------------------------------------------------------------------------------|---------|
|            |                           | (1)                                      | (2)                                | (3)                                 |                | (5)                                    | to<br>Allocate                                                                                 | (6)     |
| 4710       | Central Concord           | 22,688,898                               | 879,122                            | 0                                   | 23,568,020     | .0099395002127                         |                                                                                                | 169,274 |
| 4711       | Concord Commerce          | 809,130                                  | 10,750                             | 0                                   | 819,880        | .0003457737255                         |                                                                                                | 5,889   |
| 4712       | Cent Concord RDA Amnd     | 1,612,381                                | 3,710                              | 0                                   | 1,616,091      | .0006815648620                         |                                                                                                | 11,607  |
| 4714       | Clayton                   | 8,410,841                                | 47,728                             | (140,029)                           | 8,318,540      | .0035082339978                         |                                                                                                | 59,747  |
| 4716       | Hercules Dynamite         | 11,048,559                               | 75,559                             | 0                                   | 11,124,118     | .0046914493562                         |                                                                                                | 79,898  |
| 4717       | Hercules RDA Proj 2       | 6,210,141                                | 30,866                             | 0                                   | 6,241,007      | .0026320620607                         |                                                                                                | 44,825  |
| 4720       | El Cerrito                | 9,266,525                                | 86,595                             | 0                                   | 9,353,120      | .0039445454910                         |                                                                                                | 67,178  |
| 4721       | El Cerrito Area II        | 1,987                                    | 92                                 | 0                                   | 2,079          | .0000008768034                         |                                                                                                | 15      |
| 4725       | Pinole Vista              | 8,256,683                                | 92,779                             | 0                                   | 8,349,462      | .0035212748699                         |                                                                                                | 59,969  |
| 4726       | Pinole Vista 81           | 5,621,824                                | 48,500                             | 0                                   | 5,670,324      | .0023913839062                         |                                                                                                | 40,726  |
| 4728       | Oakley RDA Proj 2         | 795,001                                  | 939                                | 0                                   | 795,940        | .0003356770609                         |                                                                                                | 5,717   |
| 4730       | Pittsburg Marina          | 0                                        | 1,373                              | 0                                   | 1,373          | .0000005789686                         |                                                                                                | 10      |
| 4731       | Pittsburg Riverside       | 584,404                                  | 7,498                              | 0                                   | 591,902        | .0002496269697                         |                                                                                                | 4,251   |
| 4732       | Pittsburg Neighborhood I  | 1,573,139                                | 13,878                             | 0                                   | 1,587,017      | .0006693032877                         |                                                                                                | 11,399  |
| 4733       | Pittsburg Neighborhood II | 721,447                                  | 7,827                              | 0                                   | 729,274        | .0003075617189                         |                                                                                                | 5,238   |
| 4734       | Pittsburg/Los Medanos I   | 32,601,801                               | 438,781                            | 0                                   | 33,040,582     | .0139344277920                         |                                                                                                | 237,310 |
| 4735       | Pittsburg/Los Medanos II  | 4,407,786                                | 74,478                             | 0                                   | 4,482,264      | .0018903354601                         |                                                                                                | 32,193  |
| 4736       | Pittsburg/Los Medanos III | 16,878,154                               | 76,380                             | 0                                   | 16,954,534     | .0071503500140                         |                                                                                                | 121,774 |
| 4737       | Richmd 8A RDA 2000 Amnd   | 1,990,208                                | 8,113                              | 0                                   | 1,998,321      | .0008427655491                         |                                                                                                | 14,353  |
| 4738       | Richmd 10A RDA 2000 Amnd  | 1,322,517                                | 4,295                              | 0                                   | 1,326,812      | .0005595654494                         |                                                                                                | 9,530   |
| 4739       | Richmd 1A RDA 2000 Amnd   | 222,000                                  | 796                                | 0                                   | 222,796        | .0000939614045                         |                                                                                                | 1,600   |
| 4740       | Richmond 1A               | 674,799                                  | 11,935                             | 0                                   | 686,734        | .0002896210502                         |                                                                                                | 4,932   |
| 4741       | Richmond 8A               | 1,146,473                                | 10,539                             | 0                                   | 1,157,012      | .0004879543930                         |                                                                                                | 8,310   |
| 4742       | Richmond 10A              | 1,121,583                                | 23,638                             | 0                                   | 1,145,221      | .0004829816950                         |                                                                                                | 8,225   |
| 4743       | Richmond 10B              | 127,769                                  | 3,146                              | 0                                   | 130,915        | .0000552117975                         |                                                                                                | 940     |
| 4744       | Richmond 11A              | 16,847,290                               | 102,798                            | 0                                   | 16,950,088     | .0071484751749                         |                                                                                                | 121,742 |
| 4745       | Richmond 12A              | 165,456                                  | 1,802                              | 0                                   | 167,258        | .0000705388581                         |                                                                                                | 1,201   |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction              | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | \$ 17,030,484<br>to<br>Allocate |        |
|------------|---------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|---------------------------------|--------|
|            |                           | (1)                                      | (2)                                | (3)                                 | (4)            | (5)                                    | (6)                             |        |
| 4746       | Richmond 8A Henley        | 73,202                                   | 786                                | 0                                   | 73,988         | .0000312035262                         |                                 | 531    |
| 4747       | Richmond 1B               | 200,441                                  | 1,086                              | 0                                   | 201,527        | .0000849912199                         |                                 | 1,447  |
| 4748       | Richmond 1C-Potero        | 1,607,251                                | 9,727                              | 0                                   | 1,616,978      | .0006819390184                         |                                 | 11,614 |
| 4749       | Richmond 3A               | 1,586,561                                | 8,043                              | 0                                   | 1,594,604      | .0006725031858                         |                                 | 11,453 |
| 4750       | Walnut Creek-So Broadway  | 1,629,017                                | 13,629                             | 0                                   | 1,642,646      | .0006927643766                         |                                 | 11,798 |
| 4751       | Walnut Creek-Mt Diablo    | 0                                        | 14,232                             | 0                                   | 14,232         | .0000060021026                         |                                 | 102    |
| 4752       | Richmd 6A RDA 2000 Amnd   | 82,175                                   | 283                                | 0                                   | 82,458         | .0000347756913                         |                                 | 592    |
| 4753       | Richmd 10B RDA 2000 Amnd  | 27,765                                   | 167                                | 0                                   | 27,932         | .0000117800817                         |                                 | 201    |
| 4754       | Richmond 6-A Amend 1      | 1,378,945                                | 2,259                              | 0                                   | 1,381,204      | .0005825045758                         |                                 | 9,920  |
| 4755       | Richmond 6-A              | 592,036                                  | 4,716                              | 0                                   | 596,752        | .0002516723128                         |                                 | 4,286  |
| 4756       | Danville Downtown         | 5,482,081                                | 38,861                             | (411,995)                           | 5,108,947      | .0021546308937                         |                                 | 36,694 |
| 4757       | Richmd 11A RDA 2000 Amnd  | 535,171                                  | 1,520                              | 0                                   | 536,691        | .0002263422216                         |                                 | 3,855  |
| 4758       | Richmd 10B RDA 2006 Amnd  | 7,220,930                                | 18,032                             | 0                                   | 7,238,962      | .0030529363304                         |                                 | 51,993 |
| 4760       | San Pablo-So Entrance     | 744,687                                  | 8,005                              | 0                                   | 752,692        | .0003174377098                         |                                 | 5,406  |
| 4761       | San Pablo-El Portal       | 3,688,641                                | 50,437                             | 0                                   | 3,739,078      | .0015769066575                         |                                 | 26,855 |
| 4762       | San Pablo-El Portal 79    | 4,873,714                                | 56,557                             | 0                                   | 4,930,271      | .0020792763290                         |                                 | 35,411 |
| 4763       | San Pablo-Oak Park        | 1,197,333                                | 12,121                             | 0                                   | 1,209,454      | .0005100712551                         |                                 | 8,687  |
| 4764       | San Pablo-Sheffield       | 548,808                                  | 5,602                              | 0                                   | 554,410        | .0002338151522                         |                                 | 3,982  |
| 4765       | San Pablo-Bayview         | 2,792,974                                | 24,599                             | 0                                   | 2,817,573      | .0011882739179                         |                                 | 20,237 |
| 4766       | San Pablo-El Portal 80    | 1,990,825                                | 27,201                             | 0                                   | 2,018,026      | .0008510756272                         |                                 | 14,494 |
| 4767       | San Pablo-Oak Park 79     | 61,469                                   | 659                                | 0                                   | 62,128         | .0000262017072                         |                                 | 446    |
| 4768       | San Pablo-Bayview 80      | 126,280                                  | 950                                | 0                                   | 127,230        | .0000536577439                         |                                 | 914    |
| 4769       | San Pablo-Legacy RDA      | 2,685,317                                | 10,606                             | 0                                   | 2,695,923      | .0011369696042                         |                                 | 19,363 |
| 4770       | Pleasant Hill Commons     | 4,185,233                                | 32,353                             | 0                                   | 4,217,586      | .0017787112143                         |                                 | 30,292 |
| 4771       | Pleasant Hill Commons 1A  | 156,188                                  | 1,301                              | 0                                   | 157,489        | .0000664190425                         |                                 | 1,131  |
| 4772       | Plsnt Hill Schoolyrd Anx  | 1,289,355                                | 9,927                              | 0                                   | 1,299,282      | .0005479548468                         |                                 | 9,332  |
| 4773       | Plsnt Hill Comm 2001 Amnd | 1,227,820                                | 4,954                              | 0                                   | 1,232,774      | .0005199060676                         |                                 | 8,854  |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction                    | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | <div style="border: 1px solid black; padding: 2px;">\$ 17,030,484</div><br>to<br>Allocate |
|------------|---------------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|-------------------------------------------------------------------------------------------|
|            |                                 | (1)                                      | (2)                                | (3)                                 | (4)            | (5)                                    |                                                                                           |
| 4774       | Pleasant Hill Commons 2009 Amnd | 146,592                                  | 100                                | 0                                   | 146,692        | .0000618654623                         | 1,054                                                                                     |
| 4775       | Lafayette RDA                   | 10,123,320                               | 31,767                             | 0                                   | 10,155,087     | .0042827732274                         | 72,938                                                                                    |
| 4777       | San Ramon                       | 13,656,161                               | 74,367                             | (1,186,403)                         | 12,544,125     | .0052903185241                         | 90,097                                                                                    |
| 4780       | CoCoCo Pleasant Hill BART       | 11,274,879                               | 68,528                             | 0                                   | 11,343,407     | .0047839318016                         | 81,473                                                                                    |
| 4781       | CoCoCo West Pittsburg           | 5,670,590                                | 30,283                             | (1,019,546)                         | 4,681,327      | .0019742874320                         | 33,623                                                                                    |
| 4782       | CoCoCo North Richmond           | 4,435,169                                | 19,548                             | (397,672)                           | 4,057,045      | .0017110049890                         | 29,139                                                                                    |
| 4783       | CoCoCo PI H/BART Amnd 1         | 1,045,141                                | 8,712                              | (12,883)                            | 1,040,970      | .0004390153055                         | 7,477                                                                                     |
| 4784       | Oakley                          | 5,210,807                                | 28,462                             | (114,802)                           | 5,124,467      | .0021611760583                         | 36,806                                                                                    |
| 4785       | Rodeo                           | 3,737,902                                | 17,505                             | (321,309)                           | 3,434,098      | .0014482853833                         | 24,665                                                                                    |
| 4786       | CoCoCo Montalvin                | 909,063                                  | 3,014                              | 0                                   | 912,077        | .0003846563610                         | 6,551                                                                                     |
|            |                                 |                                          |                                    |                                     |                |                                        | <div style="border-top: 1px solid black; border-bottom: 1px solid black;">1,984,990</div> |

**Sub-Total: Recoverable Cost 6,875,075**

SCHOOL DISTRICTS - EXEMPT FROM COST ALLOCATION

|      |                              |            |         |   |            |                |         |
|------|------------------------------|------------|---------|---|------------|----------------|---------|
| 4016 | Ed Phys Handic'd Elem        | 6,304      | 1,150   | 0 | 7,454      | .0000031436637 | 54      |
| 4018 | Livemore Jt Unified          | 301,804    | 54,705  | 0 | 356,509    | .0001503527407 | 2,561   |
| 4020 | Chab-Las Positas Com College | 346,013    | 8,315   | 0 | 354,328    | .0001494330635 | 2,545   |
| 4022 | Dev Ctr Handic'd Minor       | 1,129      | 206     | 0 | 1,335      | .0000005631620 | 10      |
| 4029 | Trainable M.R. Alameda       | 2,844      | 519     | 0 | 3,363      | .0000014183935 | 24      |
| 5001 | Acalanes Union Hi Gen        | 53,640,663 | 517,826 | 0 | 54,158,489 | .0228406252077 | 388,987 |
| 5101 | Canyon Elementary Gen        | 86,181     | 1,282   | 0 | 87,463     | .0000368865006 | 628     |
| 5201 | Lafayette Elementary Gen     | 20,286,787 | 181,179 | 0 | 20,467,966 | .0086320935872 | 147,009 |
| 5301 | Moraga Elementary Gen        | 9,990,579  | 95,647  | 0 | 10,086,226 | .0042537321901 | 72,443  |
| 5401 | Orinda Elementary Gen        | 13,053,323 | 144,507 | 0 | 13,197,830 | .0055660097866 | 94,792  |
| 5501 | Walnut Creek General         | 26,307,845 | 253,698 | 0 | 26,561,543 | .0112019788637 | 190,775 |
| 6001 | Liberty Union Hi Gen         | 34,978,770 | 298,334 | 0 | 35,277,104 | .0148776510436 | 253,374 |

**CONTRA COSTA COUNTY  
2021-2022 ADMINISTRATIVE COST ALLOCATION**

| Fund<br>No | Jurisdiction             | Adjusted<br>2021-2022<br>AB 8 Allocation | 2021-2022<br>Unitary<br>Allocation | 2021-2022<br>Pass-thru<br>H&S 33676 | Net<br>Revenue | 2021-2022<br>Adj Allocation<br>Factors | <div> <div>\$</div> <div>17,030,484</div> <div>to</div> <div>Allocate</div> </div> |           |
|------------|--------------------------|------------------------------------------|------------------------------------|-------------------------------------|----------------|----------------------------------------|------------------------------------------------------------------------------------|-----------|
|            |                          | (1)                                      | (2)                                | (3)                                 | (4)            | (5)                                    | (6)                                                                                |           |
| 6101       | Brentwood Elem Gen       | 19,087,226                               | 143,094                            | 11,862                              | 19,242,182     | .0081151351432                         |                                                                                    | 138,205   |
| 6201       | Byron Elementary Gen     | 5,356,159                                | 57,941                             | 6,950                               | 5,421,050      | .0022862558024                         |                                                                                    | 38,936    |
| 6301       | Knightsen Elementary Gen | 2,381,396                                | 25,043                             | 4,958                               | 2,411,397      | .0010169745503                         |                                                                                    | 17,320    |
| 6401       | Oakley Elementary Gen    | 14,844,080                               | 125,607                            | 0                                   | 14,969,687     | .0063132671694                         |                                                                                    | 107,518   |
| 6901       | County Schools Gen       | 35,170,568                               | 520,471                            | 93,075                              | 35,784,114     | .0150914759539                         |                                                                                    | 257,015   |
| 6999       | ERAF K - 12              | 281,547,716                              | 0                                  | 0                                   | 281,547,716    | .1187390190718                         |                                                                                    | 2,022,183 |
| 7101       | Antioch Unified Gen      | 37,649,411                               | 884,494                            | 81,793                              | 38,615,698     | .0162856591585                         |                                                                                    | 277,353   |
| 7201       | John Swett General       | 6,511,715                                | 159,257                            | 144,908                             | 6,815,880      | .0028745071656                         |                                                                                    | 48,954    |
| 7401       | Martinez Unified Gen     | 19,783,247                               | 294,170                            | 0                                   | 20,077,417     | .0084673845142                         |                                                                                    | 144,204   |
| 7501       | Mt Diablo Unified Gen    | 132,223,306                              | 1,680,913                          | 415,311                             | 134,319,530    | .0566474820117                         |                                                                                    | 964,734   |
| 7601       | Pittsburg Unified Gen    | 5,790,032                                | 1,183,760                          | 19,015                              | 6,992,807      | .0029491237457                         |                                                                                    | 50,225    |
| 7701       | West Co Co Unified Gen   | 78,088,870                               | 1,051,073                          | 165,545                             | 79,305,488     | .0334460388092                         |                                                                                    | 569,602   |
| 7801       | San Ramon Valley Unif    | 179,572,557                              | 2,171,639                          | 899,876                             | 182,644,072    | .0770277174048                         |                                                                                    | 1,311,819 |
| 7901       | Co Co Comm College Gen   | 101,920,888                              | 1,481,308                          | 332,412                             | 103,734,608    | .0437486964664                         |                                                                                    | 745,061   |
| 7999       | ERAF Community College   | 41,918,829                               | 0                                  | 0                                   | 41,918,829     | .0176787107761                         |                                                                                    | 301,077   |

|                                       |                  |
|---------------------------------------|------------------|
| <b>Sub-Total: Exempt School Share</b> | <b>8,147,408</b> |
|---------------------------------------|------------------|

|        |    |               |            |     |    |               |                 |    |            |
|--------|----|---------------|------------|-----|----|---------------|-----------------|----|------------|
| TOTALS | \$ | 2,340,499,136 | 30,648,263 | (0) | \$ | 2,371,147,399 | 1.0000000000000 | \$ | 17,030,484 |
|--------|----|---------------|------------|-----|----|---------------|-----------------|----|------------|