

ITEM 3
TEST CLAIM
DRAFT STAFF ANALYSIS
AND
PROPOSED STATEMENT OF DECISION

Health & Safety Code Sections 33681.12, 33681.13, 33681.14, 33681.15; Revenue & Taxation
Code Sections 96.81, 97.75, 97.76, 97.77, 97.31, 98.02, 97.68, 97.70, 97.71, 97.72, 97.73
Statutes of 2003, Chapter 162; Statutes of 2004, Chapter 211; Statutes of 2004, Chapter 610
Accounting for Local Revenue Realignments

05-TC-01

County of Los Angeles, Claimant

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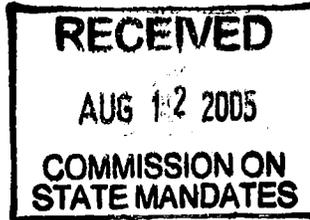
**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
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LOS ANGELES, CALIFORNIA 90012-2766
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J. TYLER McCAULEY
AUDITOR-CONTROLLER

August 11, 2005

Ms. Paula Higashi
Executive Director
Commission on State Mandates
900 Ninth Street, Suite 300
Sacramento, California 95814



Dear Ms. Higashi:

**County of Los Angeles Test Claim
Accounting for Local Revenue Realignments**

The County of Los Angeles submits and encloses herewith a test claim to obtain timely and complete reimbursement for the State-mandated local program in the test claim legislation, as detailed and documented herein.

Leonard Kaye of my staff is available at (213) 974-8564 to answer questions you may have concerning this submission.

Very truly yours,

John Naimo FOR

J. Tyler McCauley
Auditor-Controller

JTM:CY:LK:hy
Enclosures

County of Los Angeles Test Claim

Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004 Chapter 211 [SB 1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 96.81, 97.75, 97.76, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB 1096; R&R Section 97.68 added by Statutes of 2003, Chapter 162 [AB1766] and amended by SB 1096; R&T Sections 97.70, 97.71, 97.72, 97.73, as added by SB 1096 and amended by AB 2115

Accounting for Local Revenue Realignment

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I. TEST CLAIM TITLE

Accounting for Local Revenue Realignments
Chapter 211, Statutes of 2004 [SB 1096]
Chapter 610, Statutes of 2004 [AB 2115]

2. CLAIMANT INFORMATION

County of Los Angeles
Name of Local Agency or School District
J. Tyler McCauley
Claimant Contact
Auditor-Controller
Title
500 West Temple Street, Room 525
Street Address
Los Angeles, CA 90012
City, State Zip
Los Angeles, California 90012-2766
Telephone Number
[213] 974-8301
Fax Number
[213] 626-5427
E-Mail Address
tmccaule@auditor.co.la.ca.us

3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this test claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Leonard Kaye
Claimant Representative Name
SB90 Coordinator
Title
County of Los Angeles
Organization
500 West Temple Street, Room 603
Street Address
Los Angeles, CA 90012-2766
City, State, Zip
(213) 974-8564
Telephone Number
(213) 617-8106
Fax Number
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E-Mail Address

For CSM Use Only
RECEIVED
AUG 12 2005
COMMISSION ON STATE MANDATES
Filing Date:
Test Claim #: 05-JC-01

4. TEST CLAIM STATUTES OR EXECUTIVE ORDERS CITED

Please identify all code sections, Statutes, bill numbers, regulations, and/or executive orders that impose the alleged mandates (e.g., Penal Code Section 2045, Statutes of 2004, Chapter 54 [AB 290]. When alleging regulations or executive orders, please include the effective date of each one.

Health & Safety Code [H&S] Section 33681.1.2 added by Statutes of 2004, Chapter 211 [SB 1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 96.81, 97.75, 97.76, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB 1096; R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096; R&T Sections 97.70, 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115

Copies of all statutes and executive orders cited are attached

Sections 5, 6, and 7 are attached as follows:

- 5. Written Narrative: Volume I
- 6. Declarations : Volume II
- 7. Documentation: Volumes III, IV, V

Executive Summary

The County of Los Angeles [County] submits this test claim to recover its costs in performing local revenue realignment accounting duties mandated under the test claim legislation¹.

The State Budget Act for 2004-05 [Chapter 208, Statutes of 2004 [SB 1113], enacted on July 31, 2004 required local revenue realignments, but provided no guidance on how this was to be done. As noted in a December 13, 2004 letter from Susan J. Linschoten, Chief of the County's Auditor-Controller Tax Division, to Dr. Marshall Drummond, Chancellor of California's Community Colleges, included herein on page 135 of Volume V:

“The Governor approved Senate Bill 1096 and Assembly Bill 2115 to address the projected budget shortfall in fiscal year 2004-05, through a combination of major and wide-ranging additional borrowing and diversion of local property taxes including the Educational Revenue Augmentation Fund, (ERAF) for the benefit of the State.”

The resulting changes to existing law were pervasive --- affecting property tax, sales and use tax, and vehicle license fee revenues to counties, cities, special districts, community redevelopment agencies, schools and community college districts. New statutory rules, formulas, and procedures, detailed herein, required the overhaul and retooling of local revenue allocation and distribution systems.

The innovative revenue systems, detailed in the test claim legislation, required the close and daily collaboration of State and local revenue management officials. In this regard, the Budget Committee Analysis for AB 2115, indicates [on page 162 of Volume II], that:

¹ Specific code sections included in the test claim legislation are stated in Section 4. herein as: Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004, Chapter 211 [SB1096] and amended by Statutes of 2004, Chapter 610 [AB 2115], H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 96.81, 97.75, 97.76, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB1096; R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096; R&T Sections 97.7, 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115.

“ The 2004-05 budget includes \$1.3 billion of annual General Fund (GF) savings in 2004-05 and 2005-06 by reducing property tax revenues to, or shifting them from, local government. These savings were implemented by SB 1096. Subsequent to enactment of SB 1096, a number of errors, omissions, and necessary revisions have been identified. This cleanup bill addresses various technical issues raised by local governments, the State Controller's Office, the Board of Equalization, and legislative staff. The bill was developed with the participation of bipartisan Assembly and Senate staff as well as the Administration.”

Of course, reimbursement for the \$1.3 billion the State saved in reducing local governments' property tax revenues is not sought here. What is sought here is reimbursement for the increased costs which the County of Los Angeles and other counties throughout the State have incurred during 2004-05 [\$13,301,018] and will incur during 2005-06 [\$12,580,829]² as an unavoidable consequence of complying with this test claim legislation.

The costs claimed herein meet the requirements for reimbursable costs under Section 6 of Article XIII B of the California Constitution. First, increased costs were incurred after July 1, 1980. Secondly, such costs were incurred as a result of statutes enacted on or after January 1, 1975. And, third, increased costs were incurred to implement a new program or a higher level of service of an existing program.

Further, funding disclaimers are not available to bar recovery of otherwise reimbursable costs. Specifically, the funding disclaimer that the County may charge a fee to cover its increased costs [Section 17556(d) of the Government Code] is not available as Revenue and Taxation Code Section 97.75, included as part of the test claim legislation expressly provides that:

“Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each

² See cost studies in Volume II, pages 6-17 for 2004-05 costs and pages 18-29 for 2005-06 costs. The Statewide cost for 2004-05 [\$13,301,018] is computed on page 16 of Volume II and for 2005-06 [\$12,580,829] is computed on page 28 of Volume II.

Section 5. Written Narrative
County of Los Angeles Test Claim
Accounting for Local Revenue Realignment

fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.” [Emphasis added]

Also, the current funding disclaimer that the test claim legislation “imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a statewide or local election ...” [Government Code Section 17556(f)] is not available to bar recovery of otherwise reimbursable costs³.

Accordingly, reimbursement for costs incurred in implementing the test claim legislation, as detailed herein, is required.

B. Realigned Revenues

The comprehensive revisions to local government finances under the test claim legislation may be grouped under three categories. These are:

³ The two ballot initiatives that are possibly pertinent here are Proposition 1A [attached in Volume II, on pages 163-164] and Proposition 57 [attached in Volume II, on pages 165-170]. Prop 1A guarantees 0.65% VLF rate to cities and counties. The VLF/property tax swap is statutory and is not referred to in any way by Proposition 1A. There's nothing in Proposition 1A that otherwise contemplates, refers to, or obliquely references ERAF III. While Proposition 1A does reference the triple flip, it only prohibits the Legislature from extending the triple flip beyond the date on which it terminates according to the existing statute (the day the fiscal recovery bonds are paid off). However, the triple flip is not "reasonably within the scope of" Proposition 1A simply because the same subject matter is referenced. Proposition 57 added Government Code section 99072(c) which pledges revenues raised from the additional 1/4 cent sales tax to the "Fiscal Recovery Fund" to pay off the fiscal recovery bond. Section 99072(c), however, it is not part of the test claim legislation. Further, there is nothing in Prop 57 which indicates that the additional 1/4 cent sales tax, requiring a "triple flip", is "necessary to implement Prop 57. With respect to whether “triple flip” is “reasonably within the scope of” Proposition 57, the test claim legislation goes far beyond any bond financing scheme envisioned by the framers of Prop 57. In this regard, the Senate Floor Analysis of SB 1096, included herein in Volume II, page 157, indicates that SB 1096 “contains legislative findings and declarations that this entire measure [including the “triple flip”] is a comprehensive revision to local government finances ... “, not encompassed by Prop 57. Further, SB 1096 was not affected by Proposition 65 either. Prop 65 was not approved by the voters in the November 2, 2004 general election and, accordingly, is also not applicable here.

1. Property taxes - Educational Revenue Augmentation Fund [ERAF]. The test claim legislation requires additional shifts to ERAF accounts, not required under prior law. The 1992-93 ERAF shift is now being called ERAF I; the 1993-94 ERAF shift is now being called ERAF II. The State Department of Finance has provided guidance on the amounts and timing of the new ERAF III shifts for local jurisdictions. These shifts will only be implemented by local taxing agencies for 2004/05 and 2005/06. It should be noted that cities, counties, redevelopment agencies, special districts, and joint county special districts are included in ERAF III. As the shifted payment criterion for each type of taxing agency is different, this shifting process is complex. The specific elements of the process are detailed in the following provisions of the test claim legislation: Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004, Chapter 211 [SB1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 97.75, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB1096; R&T Sections 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115.

2. Motor Vehicle License Fee [MVLFF] Swap – The motor vehicle license fee swap for property taxes is to be a permanent swap. The State Department of Finance provided county Auditors with estimated 2004-05 amounts to be taken from the ERAF Fund for the counties and cities. A one-time “true-up” will be made in 2005-06 and then the MVLFF Swap amount will grow as the agency’s assessed value grows. Growth calculations should be made beginning in 2005/06 and each following year. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city’s prior jurisdictional boundaries (growth is without annexed areas).

The specific elements of the process are detailed in the following provisions of the test claim legislation: Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115.

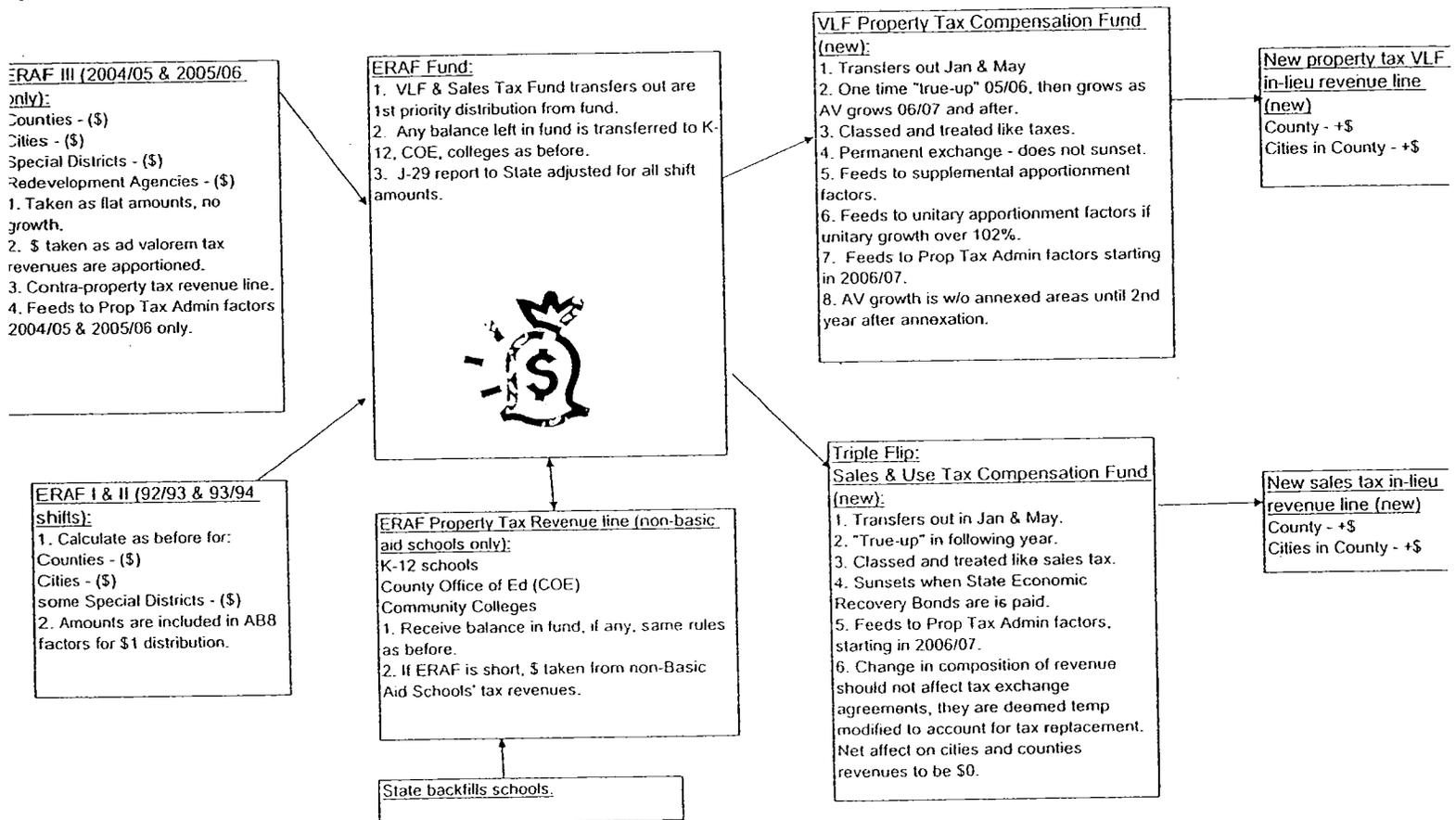
Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignments

3. Triple Flip (0.25% Reduction to Bradley-Burns Sales Tax Authority) – The State will take 0.25% of local sales and use tax to repay its Economic Recovery Bonds. The local counties and cities will be reimbursed for this loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools' appropriated ERAF funds with State general fund monies. The specific elements of the process are detailed in the following provisions of the test claim legislation: R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096.

It should be noted that the three revenue systems [ERAF III, MVLF Swap, and Triple Flip] are interrelated and realigned under the test claim legislation. The new relationships are diagrammed, on the following page, as follows:

004/2005 TRIPLE FLIP, SB1096, AB2115

FLOWCHART



- Definitions:
1. "AV" to be used for VLF growth in 2005/06. S, U, H/O, Boats, Airplanes, Utility w/o unitary. This is to be Gross, before RDA adjustments are taken off. For city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior FY to the current FY shall be calculated on the basis of the city's prior year jurisdictional boundaries.
 2. Because of special VLF growth, this shift will always be done on a jurisdictional level, with transfers/distributions twice a year in January & May.
 3. It would be prudent to use a contra-revenue line for ERAF III shift amounts.
 4. New revenue source lines should be built for the in-lieu VLF and the in-lieu sales tax. (Code requires it.)
 5. In November, 2004, the State asked that the J-29 report be net of the VLF and Triple Flip amounts.

Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignment

The milestones in planning, implementing and administering local revenue realignments mandated under the test claim legislation began on September 1, 2004, also the date on which the County began to incur costs as an unavoidable consequence of complying with the test claim legislation. Key dates and steps are:

2004/2005 TRIPLE FLIP, SB1096, AB2115

Date	Action	
March 2, 2004	Proposition 57 passed by voters. Reduced general sales tax rate for local govt; property tax offset reduction in sales tax.	one time only
September 1, 2004	DOF notifies counties & cities of sales tax shift amounts (Countywide adjustment amounts).	annually
September 1, 2004	SCO notifies Counties & cities of VLF amounts.	annually
September 15, 2004	SCO notifies Counties of ERAF III amounts.	two years only
October 1, 2004	Cities may pay ERAF III to County ERAF.	two years only
October 24, 2004	SCO notifies DOF of special district amounts for ERAF III	one time only
November 2, 2004	Voters passed Proposition 1A.	one time only
November 12, 2004	DOF notifies County Auditors of ERAF III amounts for special districts	one time only
November 15, 2004	J-29 (P-1) estimate due State	every year
November 15, 2004	DOF notifies County Auditors of ERAF III amounts for RDAs.	two years only
January 10, 2005	Governor's "countywide adjustment amount" for 2005/06 reported in State budget	every year
January 31, 2005	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
January 31, 2005	Transfer 1/2 the VLF Adjustment amount.	every year
March 1, 2005	RDAs notify County Auditors how they will fund ERAF III shift.	two years only
April 15, 2005	J-29 (P-2) estimate due State	
May 10, 2005	RDAs pay ERAF III to County ERAF	two years only
May 14, 2005	May Revision of Governor's "countywide adjustment amount" estimate	every year
May 31, 2005	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
May 31, 2005	Transfer 1/2 the VLF Adjustment amount.	every year
July, 2005	State calculates "true-up" on Sales Tax in-lieu	every year
August 15, 2005	J-29 (Annual) due to State	every year
September 1, 2005	DOF notifies counties & cities of sales tax shift amounts (Countywide adjustment amounts). Including annual "true-up".	every year
September 1, 2005	State calculates "true-up" on VLF in-lieu	one time only
September 15, 2005	SCO notifies Counties of ERAF III amounts.	two years only
October 1, 2005	Cities may pay ERAF III to County ERAF.	every year
November 15, 2004	J-29 (P-1) estimate due State	every year
November 15, 2005	DOF notifies County Auditors of ERAF III amounts for RDAs.	two years only
January 1, 2006	State calculates Sales tax in-lieu "true-up".	every year
January 31, 2006	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
January 31, 2006	Transfer 1/2 the VLF Adjustment amount.	every year
March 1, 2006	RDAs notify County Auditors how they will fund ERAF III shift.	two years only
April 15, 2005	J-29 (P-2) estimate due State	every year
May 10, 2006	RDAs pay ERAF III to County ERAF	two years only
May 31, 2006	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
May 31, 2006	Transfer 1/2 the VLF Adjustment amount.	every year
August 15, 2006	J-29 (Annual) due to State	every year
September 1, 2006	DOF notifies counties & cities of sales tax shift amounts (Countywide adjustment amounts). Including annual "true-up".	every year
January 1, 2007	State calculates Sales tax in-lieu "true-up".	every year

Triple Flip

The Triple Flip was the first milestone in the comprehensive revision of local government finances under the test claim legislation. Revenue and Taxation Code Section 97.68 added by Chapter 162, Statutes of 2003 [AB 1766] on August 2, 2003 and subsequently amended by Chapter 211, Statutes of 2004 [SB1096] on September 20, 2004 provides that in order to pledge a sales tax revenue stream to the bondholders who purchase the State Economic Recovery Bonds, the state “flipped” the sales and use tax from the counties and cities to the bond trustee for debt service payments.

In order to compensate lost revenue to cities and counties, a direct dollar for dollar replacement to the county’s and each city in the county from the county Educational Revenue Augmentation Fund (ERAF) was required. Since local ERAF fund amounts would be reduced, any additional revenue that would be lost from each ERAF would be replaced by direct subventions from the State of California’s General Fund to each K-12, community college, and office of the county superintendents to maintain their respective funding levels. These ERAF replacements and reductions were new, not required under prior law.

During the 1992-93 State Budget process, the State Legislature and Governor struggled to balance an \$11 billion budget deficit. As part of the State’s budget solution, the budget bills included a \$1.3 billion shift in local property tax revenues from counties, cities, special districts, and redevelopment agencies to K-12 schools and community colleges, commonly referred to as the Educational Revenue Augmentation Fund [ERAF] I shift.

During the 1993-94 State Budget process, the State Legislature and Governor shifted an additional \$2.6 billion shift (ERAF II) in local property tax revenues from counties, cities, special districts and redevelopment agencies to K-12 schools and community colleges in order to balance the State Budget.

These earlier shifts are both continuing, annual shifts, and the amounts shifted include growth. So annual shifts that once were \$1.3 billion and \$2.6 billion have, and under existing law, will continue to grow significantly larger over time.

The Triple Flip, requiring a 0.25% reduction in the Bradley-Burns Sales Tax Authority, is an extraordinary statute which imposes upon local government the

burden of ensuring that Economic Recovery Bonds would be repaid from a reliable revenue stream.

Further, the Triple Flip is an extraordinary measure in that local counties and cities will be reimbursed for their 0.25% sales tax loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools' appropriated ERAF funds with State general fund monies.

All these elaborate provisions, imposed by R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096, required counties to perform many accounting functions not previously required in repaying bonds.

Prior to the passage of this legislation the statewide sales and use tax rate was 7.25 percent. Of the 7.25 percent base rate, 6 percent was the state sales and use tax portion and 1.25 percent was the local sales and use tax portion. The components of the state sales and use tax rate of 6 percent were as follows:

- A. 5 percent state tax allocated to the state's General Fund (Section 6051, 6051.3, 6201 and 6201.3)
- B. ½ percent state tax allocated to the Local Revenue Fund which is dedicated to local governments for program realignment (Section 6051.2 and 6201.2).
- C. ½ percent state tax allocated to the Local Public Safety Fund which is dedicated to local governments to fund safety services (Section 35 of Article XIII of the California Constitution).

Under the Bradley-Burns Uniform Local Sales and Use Tax Law, counties and cities are authorized to impose a local sales and use tax at a fixed rate of 1.25 percent. Counties are authorized to impose a local sales and use tax rate of up to 1.25 percent. Cities are authorized to impose a local sales and use tax rate of up to 1 percent that is credited against the county rate so that the combined local sales and use tax rate does not exceed 1.25 percent. Of the 1.25 percent, cities and counties use the 1 percent to support general operations. The remaining 0.25 percent is designated by statute for county transportation purposes and may be used only for road maintenance or the operation of transit systems.

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AB7x a companion bill to this AB1766 increases the state sales and use tax rate by 0.50 percent and decreases the Bradley-Burns local sales and use tax rate by 0.50 percent. This legislation reduces the amount of property tax revenue allocated to a county's ERAF by an amount attributable to the 0.50 percent reduction in the local sales and use tax rate, and instead requires this amount to be deposited into the Sales and Use Tax Compensation Fund [SUTCF] that is established by this legislation. This legislation requires the county auditor to allocate moneys from the SUTCF to cities and counties to reimburse them for local sales and use tax revenue losses attributable to the 0.50 percent reduction in the local sales and use tax rate.

A 0.50 percent reduction in the local sales and use tax rate would reduce local sales and use tax revenues by \$1.136 billion. Cities and counties would be reimbursed for this \$1.136 billion local revenue loss in fiscal year 2004-05 alone, through property tax revenues from the SUTCF. For Los Angeles County alone the estimated countywide adjustment amount is \$280 million for FY 2004-05.

During the 2004-05 State Budget process, the State Legislature and the Governor enacted Senate Bill 1096 and Assembly Bill 2115, effectively shifting an additional \$1.3 billion in local property tax revenues from counties, cities, special districts and redevelopment agencies to K-12 schools and community colleges. This shift, referred to as ERAF III, is different from the previous two ERAF shifts. ERAF III required that Section 97.68 of the Revenue and Taxation Code be rewritten.

R&T Section 97.68

Revenue and Taxation Code section 97.68, as added by Statutes of 2003, Chapter 162 [AB 1766] and amended by Statutes of 2004, Chapter 211 [SB 1096] provides a mechanism to reimburse cities and counties for their revenue loss due to the reduction in the sales and use tax revenue through a property tax transfer from ERAF III funds in each county to a new Sales and Use Tax Compensation Fund (SUTCF), based on annual estimates of sales and use tax revenue loss by the Director of the Department of Finance.

Section 97.68 as added by Chapter 162, Statutes of 2003 [AB 1766] and amended by Chapter 211, Statutes of 2004 [SB 1096] is included in the subject test claim legislation as, among other things, it details a key component of the

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State's new financing scheme - "county-wide adjustment" allocations to go into effect during the 2004-05 and 2005-06 fiscal years. ⁴

Section 97.68 as added by Chapter 162, Statutes of 2003 [AB 1766] and amended by Chapter 211, Statutes of 2004. (S.B.1096), included herein under the test claim legislation, requires county staff to perform new mandated activities, as listed below, which were not required under prior law:

"Notwithstanding any other provision of law, in allocating ad valorem property tax revenue allocations for each fiscal year during the fiscal adjustment period, all of the following apply:

(a)(1) The total amount of ad valorem property tax revenue otherwise required to be allocated to a county's Educational Revenue Augmentation Fund shall be reduced by the countywide adjustment amount.

(2) The countywide adjustment amount shall be deposited in a Sales and Use Tax Compensation Fund that shall be established in the treasury of each county. [Emphasis added]

(b) For purposes of this section, the following definitions apply:

(1) "Fiscal adjustment period" means the period beginning with the 2004-05 fiscal year and continuing through the fiscal year in which the Director of Finance notifies the State Board of Equalization pursuant to subdivision (b) of Section 99006 of the Government Code.

(2) Except as otherwise provided in subdivision (d), the "countywide adjustment amount" means the combined total revenue loss of the county and each city in the county that is annually estimated by the Director of Finance, based upon the actual amount of sales and use tax revenues transmitted under Section 7204 in that county in the prior fiscal year and any projected growth on that amount for the current

⁴ It should be noted that the County began incurring costs to implement AB 1766 on September 1, 2004, less than one year from the date of this test claim filing, and, therefore, this statute is an eligible test claim statute pursuant to Government Code Section 17551(c) as amended by Chapter 890, Statutes of 2004 [AB 2856].

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fiscal year as determined by the State Board of Equalization and reported to the director on or before August 15 of each fiscal year during the fiscal adjustment period, to result for each of those fiscal years from the 0.25 percent reduction in local sales and use rate tax authority applied by Section 7203.1. The director shall adjust the estimates described in this paragraph if the board reports to him or her any changes in the projected growth in local sales and use tax revenues for the current fiscal year.

(3) "In lieu local sales and use tax revenues" means those revenues that are transferred under this section to a county or a city from a Sales and Use Tax Compensation Fund or an Educational Revenue Augmentation Fund.

(c) Except as otherwise provided in subdivision (d), for each fiscal year during the fiscal adjustment period, in lieu sales and use tax revenues in the Sales and Use Tax Compensation Fund shall be allocated among the county and the cities in the county, and those allocations shall be subsequently adjusted, as follows:

(1) The Director of Finance shall, on or before September 1 of each fiscal year during the fiscal adjustment period, notify each county auditor of that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and to each city within that county.

(2) The county auditor shall allocate revenues in the Sales and Use Tax Compensation Fund among the county and cities in the county in the amounts described in paragraph (1). The auditor shall allocate one-half of the amount described in paragraph (1) in each January during the fiscal adjustment period and shall allocate the balance of that amount in each May during the fiscal adjustment period. [Emphasis added]

(3) After the end of each fiscal year during the fiscal adjustment period, other than a fiscal year subject to subdivision (d), the Director of Finance shall, based on the actual amount of sales and use tax revenues that were not transmitted for the prior fiscal year, recalculate each amount estimated under paragraph (1) and notify the county auditor of the recalculated amount.

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(4) If the amount recalculated under paragraph (3) for the county or any city in the county is greater than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, transfer an amount of ad valorem property tax revenue equal to this difference from the Sales and Use Tax Compensation Fund to that local agency. [Emphasis added]

(5) If the amount recalculated under paragraph (3) for the county or any city in the county is less than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, reduce the total amount of ad valorem property tax revenue otherwise allocated to that city or county from the Sales and Use Tax Compensation Fund by an amount equal to this difference and instead allocate this difference to the county Educational Revenue Augmentation Fund. [Emphasis added]

(6) If there is an insufficient amount of moneys in a county's Sales and Use Tax Compensation Fund to make the transfers required by paragraph (4), the county auditor shall transfer from the county Educational Revenue Augmentation Fund an amount sufficient to make the full amount of these transfers. [Emphasis added]

(d) Notwithstanding any other provision of this section, when Section 7203.1 ceases to be operative, all of the following apply:

(1) If Section 7203.1 ceases to be operative on an October 1 of a fiscal year during the fiscal adjustment period, all of the following apply:

(A) The "countywide adjustment amount" for that fiscal year means an amount equal to sum of the following two amounts:

(i) The combined total revenue loss of the county and each city in the county that is estimated by the director, based upon actual sales and use tax revenues transmitted under Section 7204 for the first quarter of the prior fiscal year as determined by the State Board of Equalization and reported to the director on or before that August 15, to result for

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the first quarter of the current fiscal year from the 0.25 percent reduction in local sales and use tax rate authority applied by Section 7203.1.

(ii) The difference between the following two amounts:

(I) The total amount that was allocated to the county and each city in the county under subdivision (c) for the prior fiscal year.

(II) The actual total amount of local sales and use tax revenue that was not transmitted the county or city and county and each city in the county for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(B) On or before January 31 of that fiscal year, the auditor shall allocate to the county and each city in the county that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and each city in the county. [Emphasis added]

(C) On or before May 1 of that fiscal year, the State Board of Equalization shall report to the director the actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county in that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1. On or before May 1 of that fiscal year, the director shall do both of the following:

(i) Determine the difference between the following two amounts:

(I) The amount specified in clause (i) of subparagraph (A) that was allocated to the county and each city in the county for that fiscal year under subparagraph (B).

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(D)(i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is greater than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before May 31 of that fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts. [Emphasis added]

(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is less than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before May 31 of that fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts. [Emphasis added]

(2) If Section 7203.1 ceases to be operative on a January 1 of a fiscal year during the fiscal adjustment period, all of the following apply:

(A) The "countywide adjustment amount" for that fiscal year means an amount equal to the sum of the following two amounts:

(i) The combined total revenue loss of the county and each city in the county that is estimated by the director, based upon actual sales and use tax revenues transmitted under Section 7204 for the first and second quarters of the prior fiscal year as determined by the State Board of Equalization and reported to the director on or before that August 15, to result for the first and second quarters of that fiscal year from the 0.25 percent reduction in local sales and use tax rate authority applied by Section 7203.1.

(ii) The difference between the following two amounts:

(I) The total amount that was allocated to the county and each city in the county under subdivision (c) for the prior fiscal year.

(II) The actual total amount of local sales and use tax revenue that was not transmitted the county or city and county and each city in the

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county for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(B) The auditor shall allocate to the county and each city in the county that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and each city in the county. One-half of this amount shall be allocated on or before January 31 of that fiscal year and the other one-half of that amount shall be allocated on or before May 31 of that fiscal year. [Emphasis added]

(C) On or before June 30 of that fiscal year, the State Board of Equalization shall report to the director the actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1. On or before June 30 of that fiscal year, the director shall do both of the following:

(i) Determine the difference between the following two amounts:

(I) The amount specified in clause (i) of subparagraph (A) that was allocated to the county and each city in the county for that fiscal year under subparagraph (B).

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(D)(i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is greater than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before January 31 of the following fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts. [Emphasis added]

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(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is less than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before January 31 of the following fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts. [Emphasis added]

(3) If Section 7203.1 ceases to be operative on an April 1 of a fiscal year during the fiscal adjustment period, all of the following apply:

(A) On or before May 1 of that fiscal year, the director shall determine and report to the auditor of each county that portion of the countywide adjustment amount that is attributable to the estimated sales and use tax revenue losses, resulting from the rate suspension applied by Section 7203.1, for the fourth quarter of that fiscal year for the county and each city in the county.

(B) The auditor shall reduce the total amount that is otherwise required to be allocated in May of that fiscal year from the county Sales and Use Tax Compensation Fund to the county and each city in the county by the amount reported by the director with respect to that entity under subparagraph (A). After the May allocations have been made, the auditor shall transfer any moneys remaining in the county Sales and Use Tax Compensation Fund to the county Educational Revenue Augmentation Fund. [Emphasis added]

(C) On or before January 1 of the next fiscal year, the State Board of Equalization shall report to the director the actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1. On or before January 1 of that fiscal year, the director shall do both of the following:

(i) Determine the difference between the following two amounts:

(I) The total amount that was allocated to the county and each city in the county for the prior fiscal year under subdivision (c), as adjusted

under subparagraph (B).

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(D)(i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is greater than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before January 31 of that fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts. [Emphasis added]

(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is less than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before January 31 of the following fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts. [Emphasis added]

(4) If Section 7203.1 ceases to be operative on a July 1, all of the following apply:

(A) On or before January 1 of that fiscal year, the State Board of Equalization shall notify the Director of Finance of the actual total amount of local sales and use tax revenue that was not transmitted to each county and city for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(B) On or before January 31 of that fiscal year, the director shall do both of the following:

(i) Determine for each city, county, and city and county, the difference between the following two amounts:

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(I) The total amount that was allocated to that entity under subdivision (c) for the prior fiscal year.

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(C)(i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (B) is greater than the amount described in subclause (II) of clause (i) of subparagraph (B), the county auditor shall, on or before January 31 of that fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts. [Emphasis added]

(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (B) is less than the amount described in sub(ii) If, for any county or city, the amount described in subclause (I) of clause (i) clause (II) of clause (i) of subparagraph (B), the county auditor shall, on or before January 31 of the following fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts. [Emphasis added]

(e) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, may not reflect any portion of any property tax revenue allocation required by this section for a preceding fiscal year.

(f) This section may not be construed to do any of the following:

(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to cities, counties, cities and counties, or special districts pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.2, clause (i) of

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subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.3, or Article 4 (commencing with Section 98), had this section not been enacted. The allocation made pursuant to subdivisions (a) and (c) shall be adjusted to comply with this paragraph.

(2) Require an increased ad valorem property tax revenue allocation to a community redevelopment agency.

(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is determined or allocated in a county.

(g) Existing tax exchange or revenue sharing agreements, entered into prior to the operative date of this section, between local agencies or between local agencies and nonlocal agencies shall be deemed to be temporarily modified to account for the reduced sales and use tax revenues, resulting from the temporary reduction in the local sales and use tax rate, with those reduced revenues to be replaced in kind by property tax revenue from a Sales and Use Tax Compensation Fund or an Educational Revenue Augmentation Fund, on a temporary basis, as provided by this section.” [Emphasis added]

Section 97.68 as added by Chapter 162, Statutes of 2003 [AB 1766] and amended by Chapter 211, Statutes of 2004. (S.B.1096), included herein under the test claim legislation, requires county staff to perform new mandated activities, as listed below, under conditions specified [above], which were not required under prior law:

1. The county auditor shall now allocate revenues in the Sales and Use Tax Compensation Fund among the county and cities in the county ... The auditor shall allocate one-half of the amount ... in each January during the fiscal adjustment period and shall allocate the balance of that amount in each May during the fiscal adjustment period.

2. The county auditor shall now, in the fiscal year next following the fiscal year for which the allocation was made, transfer an amount of ad valorem property tax revenue equal to this difference from the Sales and Use Tax Compensation Fund to that local agency.

(3) The county auditor shall now, in the fiscal year next following the

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fiscal year for which the allocation was made, reduce the total amount of ad valorem property tax revenue otherwise allocated to that city or county from the Sales and Use Tax Compensation Fund by an amount equal to this difference and instead allocate this difference to the county Educational Revenue Augmentation Fund.

(4) The county auditor shall now transfer from the county Educational Revenue Augmentation Fund an amount sufficient to make the full amount of these transfers.

(5) The auditor shall allocate to the county and each city in the county that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and each city in the county. One-half of this amount shall be allocated on or before January 31 of that fiscal year and the other one-half of that amount shall be allocated on or before May 31 of that fiscal year.

(6) The county auditor shall, on or before January 31 of the following fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts.

(7) The auditor shall reduce the total amount that is otherwise required to be allocated in May of that fiscal year from the county Sales and Use Tax Compensation Fund to the county and each city in the county by the amount reported by the director with respect to that entity under subparagraph (A). After the May allocations have been made, the auditor shall transfer any moneys remaining in the county Sales and Use Tax Compensation Fund to the county Educational Revenue Augmentation Fund.

(8) The county auditor shall, on or before January 31 of that fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts.

(9) The county auditor shall, on or before January 31 of the following fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts.

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In addition, it should be noted that counties are now required to perform new accounting duties in computing, allocating, and transferring revenues under R&T Code Section 97.68(c)(2), as added by Chapter 162, Statutes of 2003 and amended by . This provision directs the County Auditor to allocate revenues in the Sales and Use Tax Compensation Fund among the county and cities in the county. Annually, during the “fiscal adjustment period”, the auditor shall allocate one-half of the annual “countywide adjustment amount” during each January, and shall allocate the balance during each May. The “countywide adjustment amount” estimated by the DOF shall be based upon the actual amount of local sales and use tax revenues transmitted to a county or a city in the prior fiscal year and any projected growth on this amount for the current fiscal year. After the first year, the DOF will recalculate the actual amount of revenue losses and notify the County Auditor for adjustments to prior year estimates that shall be paid from the county’s Sales and Use Tax Compensation Fund (SUTCF) or ERAF if there are insufficient funds within the SUTCF.

Also, Revenue and Taxation Code Section 97.68 (d), added by Chapter 162, Statutes of 2003, includes four different processes depending on when the State Director of Finance determines the bonds have been paid and the Triple Flip should cease. The mandated duties here may continue for many years to come as it is impossible at this time to determine when the Triple Flip will cease. The timing of the final reconciliation is directly related to when the Board of Equalization can provide the actual sales and use tax information for cities and counties to the DOF. In turn, the DOF will provide instructions to the County Auditor regarding additional amounts due the cities and counties or reductions due to payment. In simple terms, the reconciliation of the estimated loss, due to the 0.25 percent reduction, to the actual amounts reported by the Board of Equalization and directions from the DOF will be completed during the next two to three January/May allocations.

We further note that in the absence of the County’s substantial work in developing and operating new property tax revenue allocation systems, the State would have had to hire and train hundreds of accountants, computer programmers and other professionals.

The State, spared the costs of counties’ compliance with the test claim legislation, is now requested to compensate counties as claimed herein.

“Triple Flip” Activities

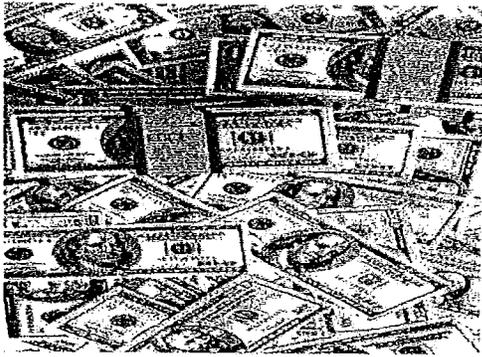
As a result of the test claim legislation, County staff perform new duties to develop and implement new accounting systems and transactions. Some of these new “Triple Flip” duties include:

1. Establishment of Special Funds for Sales and Use Tax Compensation Fund and In-Lieu Local Sales and Use Tax Revenue. (See documentation of work performed in Volume III, pages 12-14)
2. Review of the countywide adjustment amounts submitted by the Department of Finance to the auditor in relation to the counties and cities sales tax shift. (See documentation of work performed in Volume III, pages 15-17)
3. Allocate the Triple Flip revenues during the fiscal adjustment period 1ST half in January and the 2nd half in May to the County and Cities. (See documentation of work performed in Volume III, pages 18-24)
4. Adjust Triple Flip to account for the “true-up” amount provided by the State Controller’s Office to the County Auditor. (See documentation of work performed in Volume III, page 25)
4. Establishment of Special Funds for Vehicle License Fee Property Tax Compensation Fund and Property Tax In-Lieu of Vehicle License Fee. (See documentation of work performed in Volume III, pages 26-27)

Also, see the diagram on the following page.

Also, the costs incurred in performing the [above] duties and other duties, as claimed herein, meet the requirements for reimbursable costs under Section 6 of Article XIIIB of the California Constitution. First, increased costs were incurred after July 1, 1980. Secondly, such costs were incurred as a result of statutes enacted on or after January 1, 1975. And, third, increased costs were incurred to implement a new program or a higher level of service of an existing program, as specified herein, which was not required under prior law.

Triple Flip & VLF Swap Transfer & Distribution



- **December 20, 2004**
 - Transfer 50% of Triple Flip from ERAF (Fund# RD9) into Sales & Use Tax Compensation Fund (Fund# SE1)
 - Transfer 50% of VLF Swap from ERAF (Fund# RD9) into VLF Property Tax Compensation Fund (Fund# SF7)
- **January 20, 2005**
 - Distribute County General and Cities from (Fund# SE1) & (Fund# SF7)
- **April 20, 2005**
 - Transfer 50% of Triple Flip from ERAF (Fund# RD9) into Sales & Use Tax Compensation Fund (Fund# SE1)
 - Transfer 50% of VLF Swap from ERAF (Fund# RD9) into VLF Property Tax Compensation Fund (Fund# SF7)
- **May 20, 2005**
 - Distribute County General and Cities from (Fund# SE1) & (Fund# SF7)

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Vehicle License Fee Swap

The next set of financial events legislated during 2004-05 was the “swapping” of the discretionary vehicle license fee [VLF]⁵ from cities and counties to the State of California. The Motor Vehicle License Fee [MVLFF] swaps these fees for property taxes. It is a permanent swap, carried out every year. The State Department of Finance provided County Auditors estimated 2004/05 amounts to be taken from the ERAF Fund for the counties and cities. A one-time true-up will be made in 2005/06 and then the MVLFF Swap amount will grow as the agency’s assessed value grows. Growth calculations are made, beginning in 2005/06, and each following year. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city’s prior jurisdictional boundaries (growth is without annexed areas). [Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115.]

Section 96.81

R&T Section 96.81, added by SB 1096, specifically requires that:

“Notwithstanding any other provision of law, the property tax apportionment factors applied in allocating property tax revenues in a county for which a Controller's audit conducted under Section 12468 of the Government Code between July 1, 1993, and June 30, 2001, determined that an allocation method was required to be adjusted and a reallocation was required for prior fiscal years, are deemed to be correct. However, for the 2001-02 fiscal year and each fiscal year thereafter, property tax apportionment factors applied in allocating property tax revenues in a county described in the preceding sentence shall be determined on the basis of property tax apportionment factors for prior fiscal years that have been fully corrected and adjusted, pursuant to the review and recommendation of the Controller, as would be required in the absence of the preceding sentence.” [Emphasis added.]

⁵ The VLF is an annual fee on the ownership of a registered vehicle in California, levied in lieu of taxing vehicles as personal property.

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Section 96.81, then, requires County staff to redo property tax apportionment factors applied in allocating property tax revenues in a county based on property tax apportionment factors for prior fiscal years that have been fully corrected and adjusted, pursuant to the review and recommendation of the State Controller’s Office.

See documentation of new property tax apportionment factor duties performed in Volume III, page 43 [systems work], Volume III, pages 44-77 [AF91 Apportionment Factor File], and Volume III, pages 78-89 [Modified AF93 Unitary Apportionment Factor File],

Sections 97.76, 97.70

R&T Section 97.76, added by SB 1096, provides that:

“(a) On or before September 1, 2004, the Controller shall determine the countywide vehicle license fee adjustment amount, as defined in Section 97.70, for the 2004-05 fiscal year and the vehicle license fee adjustment amount, as defined in Section 97.70, for each city, county, and city and county for the 2004-05 fiscal year, and notify the county auditor of these amounts.

b) On or before September 1, 2005, the Controller shall determine the amount specified in clause (i) of subparagraph (B) of paragraph (1) of subdivision (c) of Section 97.70 for each city, county, and city and county and notify the county auditor of these amounts”.

Accordingly, the duties performed under Section 97.76 [above] are governed by R&T Section 97.70, added by SB 1096 and amended by AB 2115. Section 97.70 requires that:

“Notwithstanding any other provision of law, for the 2004-05 fiscal year and for each fiscal year thereafter, all of the following apply:

(a)(1)(A) The auditor shall reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to a county's Educational Revenue Augmentation Fund by the countywide vehicle license fee adjustment amount. [Emphasis added]

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(B) If, for the fiscal year, after complying with Section 97.68 there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county Educational Revenue Augmentation Fund for the auditor to complete the allocation reduction required by subparagraph (A), the auditor shall additionally reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in the county for that fiscal year by an amount equal to the difference between the countywide vehicle license fee adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the county Educational Revenue Augmentation Fund for that fiscal year. This reduction for each school district and community college district in the county shall be the percentage share of the total reduction that is equal to the proportion that the total amount of ad valorem property tax revenue that is otherwise required to be allocated to the school district or community college district bears to the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in a county. For purposes of this subparagraph, "school districts" and "community college districts" do not include any districts that are excess tax school entities, as defined in Section 95. [Emphasis added]

(2) The countywide vehicle license fee adjustment amount shall be allocated to the Vehicle License Fee Property Tax Compensation Fund that shall be established in the treasury of each county. [Emphasis added]

(b)(1) The auditor shall allocate moneys in the Vehicle License Fee Property Tax Compensation Fund according to the following:

(A) Each city in the county shall receive its vehicle license fee adjustment amount. [Emphasis added]

(B) Each county and city and county shall receive its vehicle license fee adjustment amount. [Emphasis added]

(2) The auditor shall allocate one-half of the amount specified in paragraph (1) on or before January 31 of each fiscal year, and the

other one-half on or before May 31 of each fiscal year. [Emphasis added]

(c) For purposes of this section, all of the following apply:

(1) "Vehicle license fee adjustment amount" for a particular city, county, or a city and county means, subject to an adjustment under paragraph (2) and Section 97.71, all of the following:

(A) For the 2004-05 fiscal year, an amount equal to the difference between the following two amounts:

(i) The estimated total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02; as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004-05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Pt. 5 (commencing with Section 10701) of Div. 2) was 2 percent of the market value of a vehicle, as specified in Section 10752 and 10752.1 as those sections read on January 1, 2004.

(ii) The estimated total amount of revenue that is required to be distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004-05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this clause.

(B)(i) Subject to an adjustment under clause (ii), for the 2005-06 fiscal year, the sum of the following two amounts:

(I) The difference between the following two amounts:

(Ia) The actual total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura

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under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004-05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2) was 2 percent of the market value of a vehicle, as specified in Sections 10752 and 10752.1 as those sections read on January 1, 2004.

(Ib) The actual total amount of revenue that was distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004-05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this sub-subclause.

(II) The product of the following two amounts:

(IIa) The amount described in subclause (I).

IIb) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city's jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city's current jurisdictional boundaries. [Emphasis added]

(ii) The amount described in clause (i) shall be adjusted as follows:

(I) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is greater than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be increased by an amount equal to this difference. [Emphasis added]

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II) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is less than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be decreased by an amount equal to this difference. [Emphasis added]

(C) For the 2006-07 fiscal year and for each fiscal year thereafter, the sum of the following two amounts:

(i) The vehicle license fee adjustment amount for the prior fiscal year, f Section 97.71 and clause (ii) of subparagraph (B) did not apply for that fiscal year, for that city, county, and city and county.

ii) The product of the following two amounts:

(I) The amount described in clause (i).

(II) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city's jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city's current jurisdictional boundaries. [Emphasis added]

(2) "Countywide vehicle license fee adjustment amount" means, for any fiscal year, the total sum of the amounts described in paragraph (1) for a county or city and county, and each city in the county.

(3) On or before June 30 of each fiscal year, the auditor shall report to the Controller the vehicle license fee adjustment amount for the county and each city in the county for that fiscal year. [Emphasis added]

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(d) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section. [Emphasis added]

e) For purposes of Section 15 of Article XI of the California Constitution, the allocations from a Vehicle License Fee Property Tax Compensation Fund constitute successor taxes that are otherwise required to be allocated to counties and cities, and as successor taxes, the obligation to make those transfers as required by this section shall not be extinguished nor disregarded in any manner that adversely affects the security of, or the ability of, a county or city to pay the principal and interest on any debts or obligations that were funded or secured by that city's or county's allocated share of motor vehicle license fee revenues. [Emphasis added]

(f) This section shall not be construed to do any of the following:

(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to county superintendents of schools, cities, counties, and cities and counties pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Sections 97.2 and 97.3 or Article 4 (commencing with Section 98) had this section not been enacted. The allocations required by this section shall be adjusted to comply with this paragraph. [Emphasis added]

(2) Require an increased ad valorem property tax revenue allocation or increased tax increment allocation to a community redevelopment agency.

(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is otherwise determined or allocated in a county.

(4) Reduce ad valorem property tax revenue allocations required under Article 4 (commencing with Section 98).

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(g) Tax exchange or revenue sharing agreements, entered into prior to the operative date of this section, between local agencies or between local agencies and nonlocal agencies are deemed to be modified to account for the reduced vehicle license fee revenues resulting from the act that added this section. These agreements are modified in that these reduced revenues are, in kind and in lieu thereof, replaced with ad valorem property tax revenue from a Vehicle License Fee Property Tax Compensation Fund or an Educational Revenue Augmentation Fund.”

Accordingly, the duties performed under R&T Section 97.70, added by SB 1096 and amended by AB 2115 [above], included herein under the test claim legislation, requires county staff to perform new mandated activities, as listed below, under conditions specified [above], which were not required under prior law:

[1] The auditor shall reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to a county's Educational Revenue Augmentation Fund by the countywide vehicle license fee adjustment amount.

[2] The auditor shall additionally reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in the county for that fiscal year by an amount equal to the difference between the countywide vehicle license fee adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the county Educational Revenue Augmentation Fund for that fiscal year.

[3] The auditor shall allocate moneys in the Vehicle License Fee Property Tax Compensation Fund...

[4] The auditor shall allocate one-half of the amount specified in paragraph (1) on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year. [Emphasis added]

The VLF Swap starts when the VLF revenues are collected by the Department of Motor Vehicles (DMV) and distributed (after deduction of certain minor

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administrative expenses) to cities and counties. The rate is assessed on the depreciated value of the vehicle according to a set schedule. The source of this fund will be the same source of funding for the sales and use tax compensation fund in that each county’s ERAF will be the source of payments. The growth of the “in lieu” VLF will correspond to the annual local growth of each city and county increases in net assessed valuation of taxable property. This VLF swap is an exchange of discretionary vehicle license fees for Property Tax In lieu of VLF. Although these in lieu taxes are property taxes, they are not secured or unsecured but are originated from each county’s ERAF.

Revenue and Taxation Code Section 97.70 (c) (1) as added by Chapter 211, Statutes of 2004 added and amended by Chapter 610, Statutes of 2004 defines the Vehicle License Fee Adjustment Amount as the replacement of the VLF backfill. This amount will be funded by way of reducing the ERAF amount available for allocation to K-12 schools, community college districts, and county office of education pursuant to R&T Code Section 97.70 (a) (1) (A):

“97.70. Notwithstanding any other provision of law, for the 2004-05 fiscal year and for each fiscal year thereafter, all of the following apply:

(a) (1) (A) The auditor shall reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to a county's Educational Revenue Augmentation Fund by the countywide vehicle license fee adjustment amount.” [Emphasis added.]

Revenue and Taxation Code Section 97.70 (a) (1) (B) as added by Chapter 211, Statutes of 2004 and amended by Chapter 610, Statutes of 2004 further states that if the ERAF fund is insufficient to fund the VLF Adjustment Amount, the Auditor shall reduce the amount of ad valorem property tax revenue that is otherwise required to be allocated to non-basic aid districts and community college districts in the county for that fiscal year by an amount equal to the difference between the VLF Adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the ERAF in accordance with the R&T Code Section 97.70 (a) (1) (B). These reductions are to be allocated among the various schools and college districts in proportion to their respective proportion of local secured assessed valuations as follows:

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“(B) If, for the fiscal year, after complying with Section 97.68 there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county Educational Revenue Augmentation Fund for the auditor to complete the allocation reduction required by subparagraph (A), the auditor shall additionally reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in the county for that fiscal year by an amount equal to the difference between the countywide vehicle license fee adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the county Educational Revenue Augmentation Fund for that fiscal year. This reduction for each school district and community college district in the county shall be the percentage share of the total reduction that is equal to the proportion that the total amount of ad valorem property tax revenue that is otherwise required to be allocated to the school district or community college district bears to the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in a county. For purposes of this subparagraph, "school districts" and "community college districts" do not include any districts that are excess tax school entities, as defined in Section 95.”
[Emphasis added]

The specific duties mandated in Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115, include:

1. Review of the VLF Adjustment amounts determined by the State Controller’s Office and submitted by the Department of Finance to the auditor in relation to the counties and cities Vehicle License Fee amounts. (See Volume III, pages 38-39)
2. Allocate the VLF revenues to the County and Cities. Revenue & Taxation Code Section 97.70 (b) (1). (See Volume III, pages 17-24)

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3. Calculate Cities and Counties VLF revenues – 2006-07 and Beyond. Revenue & Taxation Code Section 97.70 (c) (1) (C). Adjust VLF to account for growth - consider 1st year annexations. Adjust VLF to account for the “true-up” amount provided by the State Controller’s Office to the County Auditor. (See Volume III, pages 17-24)
4. Calculate apportionment factor for the 2004-05 Supplemental Tax Roll. (See Volume III, page 25)
5. Calculate Unitary Tax Roll in excess of the 2%, beginning with fiscal year 2005-06. Note: AF91 for 2004-05. (See Volume III, pages 15-16)

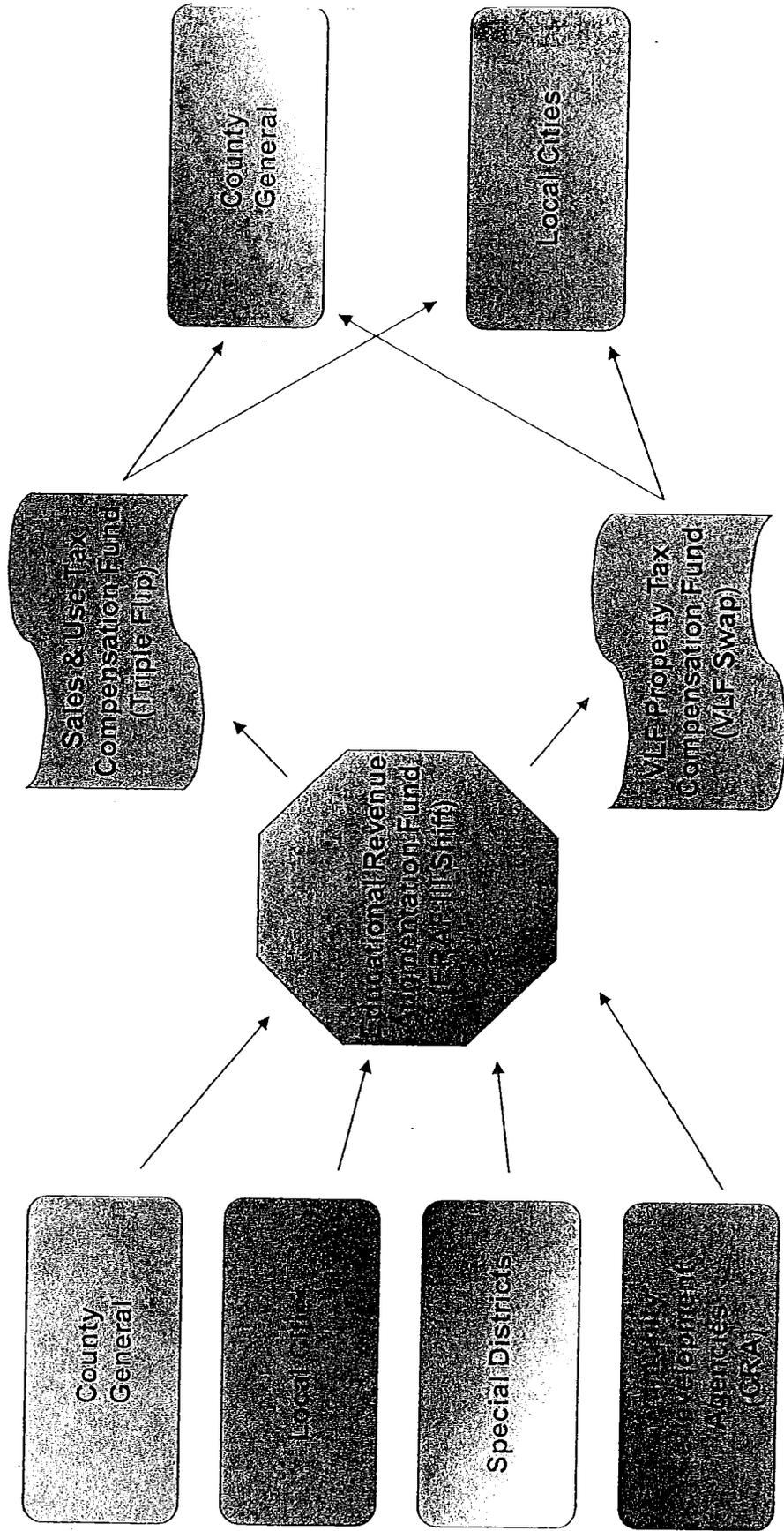
Also, see the diagram on the following page.

The Motor Vehicle License Fee Swap required counties to perform a number of new activities as the test claim legislation eliminated the then existing VLF “offset” mechanism and permanently set the VLF rate at 0.65 percent as of January 1, 2005. Under current law, the basic VLF rate is 0.2 percent, but an offset is applied that reduces the effective rate to taxpayers to 0.65 percent;

In addition, the test claim legislation creates a new County VLF Property Tax Compensation Fund to replace VLF backfill payments. The fund will receive property tax revenues diverted from each county's Educational Revenue Augmentation Fund (ERAF), which helps fund K-14 education. If the amount needed for replacement of backfill exceeds the amount of ERAF in a county, then property tax revenue will be diverted from the basic AB 8 allocations to K-14 education (excluding basic aid districts). Under Proposition 98 and existing law governing school apportionments, the state GF will replace property tax revenues diverted from K-14 education;

The VLF Swap established initial allocations for 2004-05 to each city and each county of replacement property tax revenues. This initial amount is the estimated full MVLF Account allocation that each entity would have received under current law (as of January 1, 2004) in 2004-05 from both VLF revenues and GF backfill payments less (in the case of cities) the amount of actual MVLF Account revenues allocated to them in 2004-05 (from remainder after realignment and

Overview of ERAF III Shift & Distribution of Triple Flip and VLF Swap



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administrative costs are funded). County auditors will make payments to each city and each county twice annually-by January 31 and by May 31. The State Controller would provide these estimates to county auditors by September 1, 2004. Key activities are as follows:

[1] The countywide vehicle license fee adjustment amount shall be allocated to the Vehicle License Fee Property Tax Compensation Fund that shall be established in the treasury of each county.

[2] The auditor shall allocate moneys in the Vehicle License Fee Property Tax Compensation Fund according to the following:

(A) Each city in the county shall receive its vehicle license fee adjustment amount.

(B) Each county and city and county shall receive its vehicle license fee adjustment amount.

[3] The auditor shall allocate one-half of the amount specified in paragraph (1) on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year.” [Emphasis added]

The MVLF test claim legislation, defines the VLF adjustment amount for the FY 2004-05 as determined by the State Controller. The VLF adjustment amount is the resulting difference between the estimated total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the transportation Tax Fund and the estimated total amount of revenue that is required to be distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund under Revenue and Taxation Code Section 11005. Revenue and Taxation Code Section 97.70 (c) (1) (A) states as follows:

“(1)Vehicle license fee adjustment amount" for a particular city, county, or a city and county means, subject to an adjustment under paragraph (2) and Section 97.71, all of the following:

(A) For the 2004-05 fiscal year, an amount equal to the difference between the following two amounts:

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(i) The estimated total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004-05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Pt. 5 (commencing with Section 10701) of Div. 2) was 2 percent of the market value of a vehicle, as specified in Section 10752 and 10752.1 as those sections read on January 1, 2004.

(ii) The estimated total amount of revenue that is required to be distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004-05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this clause”.

In addition, the MVLFF test claim legislation now defines the VLF adjustment amount for the FY 2005-06 and beyond, the VLF adjustment amount is calculated in accordance with Revenue and Taxation Code Section 97.70 (c) (1) (B) (i) as follows: The current year VLF adjustment amount is equal to the prior year VLF adjustment amount multiplied by (1 + Percent increase in locally assessed values on taxable properties). For the FY 2005-06, the Prior Year VLF Adjustment amount (FY 2004-05) will include a true-up amount to actual revenue. The true-up amount is the difference between the estimated 2004-05 VLF Adjustment amount provided by the State Controller and the actual 2004-05 VLF Adjustment amount that would have been distributed in accordance to R & T Code Section 97.70 (c) (1) (B) (i) (I):

“ (B) (i) Subject to an adjustment under clause (ii), for the 2005-06 fiscal year, the sum of the following two amounts:

(I) The difference between the following two amounts:

(Ia) The actual total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura

under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004-05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2) was 2 percent of the market value of a vehicle, as specified in Sections 10752 and 10752.1 as those sections read on January 1, 2004.

(Ib) The actual total amount of revenue that was distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004-05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this sub-sub clause.

(II) The product of the following two amounts:

(IIa) The amount described in sub clause (I).”

Revenue and Taxation Code Section 97.70 (c) (I) (B) (i) (IIb) added by Chapter 211, Statutes of 2004 and amended by Chapter 610, Statutes of 2004, explains for the first fiscal year for which a change in a city’s jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city’s previous jurisdictional boundaries, without regard to the change in that city’s jurisdictional boundaries. For each following year fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city’s current jurisdictional boundaries. Section 97.70(c)(I)(B)(i)(IIb) requires that:

“(IIb) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city’s jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city’s previous jurisdictional boundaries, without regard to the change in that city’s jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior

fiscal year to the current fiscal year shall be calculated on the basis of the city's current jurisdictional boundaries.

(ii) The amount described in clause (i) shall be adjusted as follows:

(I) If the amount described in sub clause (I) of clause (i) for a particular city, county, or city and county is greater than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be increased by an amount equal to this difference.

(II) If the amount described in sub clause (I) of clause (i) for a particular city, county, or city and county is less than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be decreased by an amount equal to this difference.

(C) For the 2006-07 fiscal year and for each fiscal year thereafter, the sum of the following two amounts:

(i) The vehicle license fee adjustment amount for the prior fiscal year, if Section 97.71 and clause (ii) of subparagraph (B) did not apply for that fiscal year, for that city, county, and city and county.

(ii) The product of the following two amounts:

(I) The amount described in clause (i).

(II) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city's jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city's current jurisdictional boundaries.

(2) "Countywide vehicle license fee adjustment amount" means, for any fiscal year, the total sum of the amounts described in paragraph (1) for a county or city and county, and each city in the county." [Emphasis added]

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Revenue and Taxation Code Section 97.70 (c) (C) (3) added by Chapter 211, Statutes of 2004 and amended by Chapter 610, Statutes of 2004, requires the County auditor to report to the State Controller the actual vehicle license fee adjustment amount for the county and each city in the county for that fiscal year on or before June 30.

Section 97.70(c)(C)(3) requires that:

“(3) On or before June 30 of each fiscal year, the auditor shall report to the Controller the vehicle license fee adjustment amount for the county and each city in the county for that fiscal year.

(d) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section.

(e) For purposes of Section 15 of Article XI of the California Constitution, the allocations from a Vehicle License Fee Property Tax Compensation Fund constitute successor taxes that are otherwise required to be allocated to counties and cities, and as successor taxes, the obligation to make those transfers as required by this section shall not be extinguished nor disregarded in any manner that adversely affects the security of, or the ability of, a county or city to pay the principal and interest on any debts or obligations that were funded or secured by that city's or county's allocated share of motor vehicle license fee revenues.” [Emphasis added]

Chapter 211, Statutes of 2004 added and amended by Chapter 610, Statutes of 2004 Revenue and Taxation Code Section 97.70 (f) (1) provides that any basic aid counties will not be financially impacted due to the imposition of the Triple Flip or the VLF Swap. A basic aid county is one where all the K-12 school districts, community college districts, and County Offices of Education (including special education programs) are funded at their basic aid levels. Therefore, in calculating the amount of remaining funds that are available for redistribution to contributing taxing agencies, the amount of the VLF swap or the triple flip sales and use taxes shall not reduce these additional or remaining funds. It reads as follows:

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Section 97.70(f) provides that:

“(f) This section shall not be construed to do any of the following:

(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to county superintendents of schools, cities, counties, and cities and counties pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Sections 97.2 and 97.3 or Article 4 (commencing with Section 98) had this section not been enacted. The allocations required by this section shall be adjusted to comply with this paragraph. [Emphasis added]

(2) Require an increased ad valorem property tax revenue allocation or increased tax increment allocation to a community redevelopment agency.

(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is otherwise determined or allocated in a county.

(4) Reduce ad valorem property tax revenue allocations required under Article 4 (commencing with Section 98)”.

Revenue and Taxation Code Section 97.70 (g) provides a similar hold harmless provisions relative to the “triple flip”. It provides that any tax exchange or revenue sharing agreements between local or non-local agencies are to be deemed modified to account for the reduced amount of Vehicle License Fees that are replaced by the amount of property tax in lieu of motor vehicle license fees by the enactment of this statute. Section 97.70 (g) mandates that:

“(g) Tax exchange or revenue sharing agreements, entered into prior to the operative date of this section, between local agencies or between local agencies and non local agencies are deemed to be modified to account for the reduced vehicle license fee revenues resulting from the act that added this section. These agreements are modified in that these reduced revenues are, in kind and in lieu thereof, replaced with ad valorem property tax revenue from a Vehicle License Fee Property

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Tax Compensation Fund or an Educational Revenue Augmentation Fund.”

Prior to the test claim legislation, local government officials were not required to transfer property taxes from counties, cities, special districts, and redevelopment agencies to school districts and community college districts as claimed herein.

Section 97.71

Revenue and Taxation Code Section 97.71, added by Chapter 211, Statutes of 2004 and amended by Chapter 610, Statutes of 2004, lists each county’s ERAF III shift amount. The total amount shifted for all counties and cities and counties in each of the two years is \$350 million and is allocated under Section 97.71(a) and (b) as follows:

97.71. “Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) The total amount of revenue required to be allocated to each county and each city and county under Section 97.70 shall be reduced by the dollar amount indicated as follows:

Property Tax Reduction per County

Alameda.....	\$ 14,993,115
Alpine	13,578
Amador	341,856
Butte	1,968,640
Calaveras	367,372
Colusa	227,244
Contra Costa.....	9,266,091
Del Norte	260,620
El Dorado	,465,981
Fresno	,778,611
Glenn	302,192
Humboldt.....	1,433,725
Imperial	1,499,081
Inyo.....	188,370
Kern	6,684,032
Kings	1,409,501

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Lake	531,524
Lassen	317,119
Los Angeles	103,217,625
Madera	1,164,287
Marin	2,369,777
Mariposa	177,419
Mendocino	997,570
Merced	2,211,012
Modoc	119,325
Mono	92,964
Monterrey	3,789,991
Napa	1,128,692
Nevada	503,547
Orange	27,730,861
Placer	2,219,818
Plumas	238,066
Riverside	14,161,003
Sacramento	12,232,737
San Benito	477,872
San Bernardino	16,361,855
San Diego	27,470,228
San Francisco	5,567,648
San Joaquin	6,075,964
San Luis Obispo	2,350,289
San Mateo	6,704,877
Santa Barbara	3,894,357
Santa Clara	17,155,293
Santa Cruz	2,433,423
Shasta	1,592,267
Sierra	37,051
Siskiyou	496,974
Solano	3,796,251
Sonoma	4,439,389
Stanislaus	4,516,707
Sutter	764,351
Tehama	618,393
Trinity	104,770
Tulare	3,781,964
Tuolumne	515,961

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Ventura	7,085,556
Yolo	1,735,079
Yuba	620,137

(2) The total amount of reductions for all counties and cities and counties determined pursuant to this subdivision is three hundred fifty million dollars (\$350,000,000) for the 2004-05 fiscal year and that same amount for the 2005-06 fiscal year.

(b) (1) The total amount of revenue required to be allocated to a city and county under Section 97.70 shall be reduced by the product of the following two amounts:

(A) The percentage represented by the following fraction:

(i) The numerator is the total amount of money allocated to the city and county from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year pursuant to subdivision (c) of Section 11005, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(ii) The denominator is the total amount of money allocated among all cities and counties from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year pursuant to subdivision (c) of Section 11005, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(B) Three hundred fifty million dollars (\$350,000,000)".[Emphasis added]

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As may be seen, Section 97.71 defines the method of calculating the ERAF III shift amount for each city. The State Controller is responsible for making these calculations and notifies each County Auditor-Controller of the amounts to shift.

There are several calculations involved that when combined together with the calculations from Section 97.71 (b) (1), result in a \$350 million total to be shifted in each of the two years. The city and county amount from Section 97.71 (b) (1) is subtracted from the \$350 million to arrive at the cities total shift.

- The first 1/3 of the cities total shift is prorated to each city based upon the pro-rata share of allocations to the city from the VLF account vs. comparable allocations to all cities statewide. The State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year was used in the calculation.
- The second 1/3 of the cities total shift is prorated to each city based upon the pro-rata share of the sales and use taxes transmitted to the city under Section 7204 vs. comparable amounts transmitted to all cities statewide. The State Board of Equalization Annual Report for the Table 21A of the 2002-03 Edition was used in this calculation.
- The final 1/3 of the cities total shift is prorated to each city based upon the pro-rata share of the total ad valorem property tax revenue allocated to the city for the 2002-03 fiscal year vs. comparable amounts for all cities statewide. The State Controller's Cities Annual Report for the 2001-02 was used in the calculation.
- The amounts were totaled, and subject to limits --- the shift shall not be less than 2%, or more than 4%, of a city's general revenues, as reported in the 2001-02 edition of the State Controller's Cities Annual Report. If any city has a calculated shift in excess of the 4% ceiling, that excess shall be allocated to the remaining cities whose shift is below the limit. Such excess amounts will be allocated based on each City's ERAF III shifts as originally calculated.

Sections 97.71(b), (c) and (d) provide a vast array of terms and conditions in processing the ERAF III shift, as follows:

“(b) (1) The total amount of revenue required to be allocated to a city and county under Section 97.70 shall be reduced by the product of the following two amounts:

(A) The percentage represented by the following fraction:

(i) The numerator is the total amount of money allocated to the city and county from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year pursuant to subdivision (c) of Section 11005, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(ii) The denominator is the total amount of money allocated among all cities and counties from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year pursuant to subdivision (c) of Section 11005, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(B) Three hundred fifty million dollars (\$350,000,000)”.

(2) (A) The total amount of revenue required to be allocated to each city under Section 97.70 shall be reduced by the sum of the following three amounts:

(i) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of money allocated to the city from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(Ib) The denominator is the total amount of money allocated among all cities from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) The difference between three hundred fifty million dollars (\$350,000,000) and the amount described in paragraph (1).

(ii) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of money transmitted to the city under Section 7204 for the 2002-03 fiscal year, as reported in Table 21A of the 2002-03 edition of the State Board of Equalization Annual Report.

(Ib) The denominator is the total amount of money transmitted to all cities under Section 7204 for the 2002-03 fiscal year, as reported in Table 21A of the 2002-03 edition of the State Board of Equalization Annual Report.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) The difference between three hundred fifty million dollars (\$350,000,000) and the amount described in paragraph (1).

(iii) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of ad valorem property tax revenue allocated to the city for the 2002-03 fiscal year, as reported in the 2001-02 edition of the State Controller's Cities Annual Report.

(Ib) The denominator is the total amount of ad valorem property tax revenue allocated among all cities for the 2002-03 fiscal year, as reported in the 2001-02 edition of the State Controller's Cities Annual Report.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) The difference between three hundred fifty million dollars (\$350,000,000) and the amount described in paragraph (1).

(B) Notwithstanding subparagraph (A), the reduction required by this paragraph for any city shall not be less than 2 percent, nor more than 4 percent, of the general revenues of the city, as reported in the 2001-02 edition of the State Controller's Cities Annual Report. If the amount determined for a city under subparagraph (A) exceeds 4 percent of the general revenues of the city, as reported in the 2001-02 edition of the State Controller's Cities Annual Report, the amount of that excess shall be allocated among the reductions required for all other cities in percentage shares corresponding to those reduction amounts.

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(3) On or before September 15, 2004, the Controller shall notify the auditor of each county and city and county of the reductions required by this subdivision.

(4) The total amount of reductions for all cities and counties determined pursuant to this subdivision shall be three hundred fifty million dollars (\$350,000,000) for the 2004-05 fiscal year and that same amount for the 2005-06 fiscal year.

(5) (A) In lieu of a reduction under paragraph (2), a city may transmit to the county auditor for deposit in the county Educational Revenue Augmentation Fund an amount equal to that reduction. For the 2004-05 fiscal year, if the county auditor does not receive a payment under this paragraph from a city on or before October 1, 2004, the auditor shall make the reduction required by paragraph (2). For the 2005-06 fiscal year, if the county auditor does not receive a payment under this paragraph from a city on or before October 1, 2005, the auditor shall make the reduction required by paragraph (2). [Emphasis added]

(B) Notwithstanding any other provision of law, to make the transmittals authorized by this paragraph, a city may use any funds or revenues, the use of which is not restricted by federal law or the California Constitution.

(6) (A) Notwithstanding any other provision of law, a city that has established a reserve for subsidence contingencies may, for the 2004-05 and 2005-06 fiscal years only, retain interest earned on that reserve for the previous calendar year in an amount not to exceed the amount of the reduction for that city required by this subdivision.

(B) The Legislature finds and declares that the amounts retained by a city pursuant to subparagraph (A) are in excess of trust needs and are free from the public trust for navigation, commerce, fisheries, and any other trust uses and restrictions.

(C) A city that has retained an amount under subparagraph (A) shall, beginning with the 2006-07 fiscal year, repay to the reserve for subsidence contingencies that amount so retained. The repayment shall be made in annual increments, which increments shall not be less than five hundred thousand dollars (\$500,000), until the amount retained by the city has been repaid. Those amounts repaid to the reserve for subsidence contingencies are subject to the public trust and shall be used only for the purposes prescribed by law for the reserve. [Emphasis added]

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(c) That amount of revenue that is not allocated to a county, city and county, or a city as a result of subdivisions (a) and (b), and that amount that is received by the county auditor under paragraph (5) of subdivision (b), shall be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(d) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section”. [Emphasis added]

Accordingly, Section 97.71(b)(c)&(d) provide detail instructions for mandatory transfer of MVLF fee account co cities. In addition, detail formulas are provided in order to make proper reductions under the test claim legislation.

Sections 97.72, 97.73

Chapter 211, Statutes of 2004 added Revenue and Taxation Code Sections 97.72 and 97.73 and amended by Chapter 610, Statutes of 2004, define the method of calculating the ERAFIII shift amount for each special district. The Department of Finance is responsible for finalizing these calculations and will notify each County Auditor-Controller of the amounts to shift. The data used in these calculations came from the 2001-02 State Controller’s Special Districts Annual Report, unless the district wasn’t included in that report, in which case the most currently available report will be used. If a district is located in more than one county as of July 1, 1979, (Multi-County Special District) the county auditor will prorate the total shift amount among the affected counties using the ad valorem property taxes allocated to the District from each county. Unlike the two earlier ERAF shifts, multi-county districts are not exempt from the ERAF III property tax shift.

The ERAF III shift calculations for special districts are more complex, with separate calculations for enterprise districts and non-enterprise districts. In both the enterprise and non-enterprise district calculations, the methods employed include steps to avoid shifting property taxes used for police, fire protection and libraries, services provided by local healthcare districts, memorial districts and

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mosquito abatement districts, and amounts pledged for debt service, as defined. (See the diagram on the following page)

Section 97.72 mandates that:

97.72. "Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) (A) (i) Except as otherwise provided in clauses (ii) and (iii), the total amount of ad valorem property tax revenue, other than these revenues that are pledged to debt service, otherwise allocated for each of those fiscal years to each enterprise special district shall be reduced by the lesser of the following: [Emphasis added]

(I) Forty percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(II) An amount equal to 10 percent of that district's total revenues for the 2001-02 fiscal year, from whatever source, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(ii) The total amount of ad valorem property tax revenue otherwise allocated for each of those fiscal years to each enterprise special district that is a transit district shall be reduced by 3 percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(iii) The total amount of ad valorem property tax revenue otherwise allocated for each of those fiscal years to an enterprise special district that also performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, non-enterprise functions other than fire protection or police protection shall be decreased by both of the following, not to exceed 10 percent of a district's total revenues from whatever source, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report:

(I) Forty percent of the amount of ad valorem property tax revenue of the district's enterprise functions for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(II) Ten percent of the amount of ad valorem property tax revenue of the district's non-enterprise functions for the 2001-02 fiscal year, as

reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(B) If an enterprise special district is located in more than one county, the auditor of each county in which that enterprise special district is located shall implement that portion of the total reduction, required by subparagraph (A) with respect to that district, determined by the ratio of the amount of ad valorem property tax revenue allocated to that district from the county to the total amount of ad valorem property tax revenue allocated to that district from all counties.

(2) The Controller shall determine the amount of the ad valorem property tax revenue reduction required by paragraph (1) for each enterprise special district in each county. The Controller shall then determine whether the total amount of ad valorem property tax revenue reductions under paragraph (1) and Section 97.73 is less than three hundred fifty million dollars (\$350,000,000). If, for either the 2004-05 or 2005-06 fiscal year, the total of the amount of these reductions is less than three hundred fifty million dollars (\$350,000,000), the total amount of ad valorem property tax revenue allocated to each enterprise special district, other than an enterprise special district that is a transit district, shall be reduced by an additional amount equal to that district's proportionate share of the difference, provided that the total reduction under this section for a district shall not exceed 10 percent of that district's revenue from whatever source for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report. If, as a result of this 10-percent limitation, any portion of the difference remains unapplied, that remaining portion shall, as many times as necessary, be applied in proportionate shares among those enterprise special districts, other than transit districts, for which the 10-percent limitation has not been reached, until a three hundred fifty million dollar reduction (\$350,000,000) has been applied. The Controller shall, on or before October 25, 2004, notify the Director of Finance of the reduction amounts determined under this subdivision. The Director of Finance shall, on or before November 12, 2004, notify each county auditor of the allocation reductions required by this paragraph and Section 97.73.

(b) That amount of ad valorem property tax revenue that is not allocated to an enterprise special district as a result of subdivision (a) shall instead be deposited in the county Educational Revenue

Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(c) For purposes of this section, all of the following apply:

(1) "Enterprise special district" means a special district that performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, an enterprise function. "Enterprise special district" does not include a fire protection district that was formed under the Shade Tree Law of 1909 set forth in Article 2 (commencing with Section 25620) of Chapter 7 of Division 2 of Title 3 of the Government Code, a local health care district as described in Division 23 (commencing with Section 32000) of the Health and Safety Code, or a qualified special district as defined in Section 97.34.

(2) With respect to an enterprise special district that also performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, a police protection non-enterprise function with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or a fire protection non-enterprise function, "the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year" does not include ad valorem property tax revenue of that district for fire protection or police protection non-enterprise functions, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(3) For purposes of this section, "revenues that are pledged to debt service" includes only those amounts required as the sole source of repayment to pay debt service costs in the 2002-03 fiscal year on debt instruments issued by an enterprise special district for the acquisition of fixed assets. For purposes of this paragraph, "fixed assets" means land, buildings, equipment, and improvements, including improvements to buildings.

(d) For the purposes of this section, if a special district's financial transactions do not appear in the 2001-02 edition of the State Controller's Special Districts Annual Report, the Controller shall use the most recent data available for that district.

(e) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section". [Emphasis added]

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As noted [on page 113, of Volume IV] in the “SB 1096 Guidelines” of the Accounting Standards Committee of the California State Association of County Auditors, (October 26, 2004), for the 2004-05 and 2005-06 fiscal years, on or before September 15, the State Controller shall notify each County Auditor-Controller of the total reduction amount for each city and:

“On or before October 25, 2004, the State Controller shall notify the Department of Finance of the special district amounts calculated pursuant to Revenue and Taxation Code sections 97.72 and 97.73; and on or before November 12, 2004, the Department of Finance shall notify each County Auditor-Controller of the final reduction amounts for each special district.

For the 2004-05 and 2005-06 fiscal years, on or before November 15, the Department of Finance shall notify each County Auditor-Controller of the total amount to shift for each redevelopment agency in his or her county, and each agency and legislative body of their respective shift.

Redevelopment agencies are also required, by March 1, to notify the County Auditor-Controller as to how the agency intends to fund the allocation or that the legislative body intends to remit the amount in lieu of the agency pursuant to Health and Safety Code section 33681.14.

Section 97.73 requires that:

97.73. “ Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) (A) The total amount of ad valorem property tax revenue, other than those revenues that are pledged to debt service, otherwise allocated for each of those fiscal years to each non-enterprise special district shall be reduced by 10 percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(B) (i) Notwithstanding subparagraph (A), for the Laguna Niguel Community Service District in the County of Orange, the reduction described in subparagraph (A) shall be 4 percent rather than 10 percent.

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(ii) If the district described in clause (i) is not dissolved before July 1, 2006, for each of the 2006-07 and 2007-08 fiscal years, the auditor shall reduce the total amount of ad valorem property tax revenue, other than those revenues that are pledged to debt service, otherwise allocated to that district for each of those fiscal years by 6 percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(C) If a non-enterprise special district is located in more than one county, the auditor of each county in which that non-enterprise special district is located shall implement that portion of the total reduction, required by subparagraph (A) with respect to that district, determined by the ratio of the amount of ad valorem property tax revenue allocated to that district from the county to the total amount of ad valorem property tax revenue allocated to that district from all counties.

(2) The Controller shall determine the amount of the ad valorem property tax revenue reduction required by paragraph (1) for each non-enterprise special district in each county and notify the Director of Finance of these amounts on or before October 25, 2004.

(b) That amount of ad valorem property tax revenue that is not allocated to a non-enterprise special district as a result of subdivision (a) shall instead be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3". [Emphasis added]

The ERAF III calculations for special districts are more complex, with separate calculations for enterprise districts and non-enterprise districts. In both the enterprise and non-enterprise district calculations, the methods employed include steps to avoid shifting property taxes used for police, fire protection and libraries, services provided by local healthcare districts, memorial districts and mosquito abatement districts, and amounts pledged for debt service, as defined. The R&T Code Section 97.73 (c) (1) defines the above as follows:

“(c) For purposes of this section, all of the following apply:

(1) (A) "Non-enterprise special district" means a special district that engages solely, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, in non-enterprise functions, and a qualified special district as defined in Section 97.34.

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(B) Notwithstanding any other provision of law, "non-enterprise special district" does not include any of the following:

(i) A fire protection district that was formed under the Shade Tree Law of 1909 set forth in Article 2 (commencing with Section 25620) of Chapter 7 of Division 2 of Title 3 of the Government Code.

(ii) A police protection district formed pursuant to Part 1 (commencing with Section 20000) of Division 14 of the Health and Safety Code.

(iii) A fire protection district formed under the Fire Protection District Law of 1987 (Part 2.7 (commencing with Section 13800) of Division 12 of the Health and Safety Code) or a fire protection district formed under the Fire Protection District Law of 1961, or any of its statutory predecessors, and that existed on January 1, 1988.

(iv) Any library special district, including, but not limited to, the following:

(I) A county free library system established pursuant to Article 1 (commencing with Section 19100) of Chapter 6 of Part 11 of Division 1 of Title 1 of the Education Code.

(II) A unified school district and union school district public library district established pursuant to Chapter 3 (commencing with Section 18300) of Part 11 of Division 1 of Title 1 of the Education Code.

(III) A library district established pursuant to Chapter 8 (commencing with Section 19400) of Part 11 of Division 1 of Title 1 of the Education Code.

(IV) A library district in unincorporated towns and villages established pursuant to Chapter 9 (commencing with Section 19600) of Part 11 of Division 1 of Title 1 of the Education Code.

(v) A memorial district formed pursuant to Article 1 (commencing with Section 1170) of Chapter 1 of Part 2 of Division 6 of the Military and Veterans Code.

(vi) A mosquito abatement district or a vector control district formed pursuant to Chapter 1 (commencing with Section 2000) of Division 3 of the Health and Safety Code, or any predecessor to that law.

(vii) The Glenn County Pest Abatement District and the East Side Mosquito Abatement District formed pursuant to Chapter 8 (commencing with Section 2800) of Division 3 of the Health and Safety Code.

(2) With respect to a non-enterprise special district that performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, non-enterprise functions and police protection

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services with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or non-enterprise functions and fire protection services, "the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year" does not include ad valorem property tax revenue of that district for fire protection or police protection non-enterprise functions, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(3) With respect to a non-enterprise special district formed pursuant to Article 3 (commencing with Section 5500) of Chapter 3 of Division 5 of the Public Resources Code that performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, non-enterprise functions and police protection services with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or non-enterprise functions and fire protection services, "the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year" does not include total expenditures net of total revenues by that district for fire protection or police protection non-enterprise functions, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(4) For purposes of this section, "revenues that are pledged to debt service" includes only those amounts required as the sole source of repayment to pay debt service costs in the 2002-03 fiscal year on debt instruments issued by a non-enterprise special district for the acquisition of fixed assets. For purposes of this paragraph, "fixed assets" means land, buildings, equipment, and improvements, including improvements to buildings.

(d) For the purposes of this section, if a special district's financial transactions do not appear in the 2001-02 edition of the State Controller's Special Districts Annual Report, the Controller shall use the most recent data available for that district.

(e) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section".

In implementing Sections 97.72 and 97.73, County staff were required to perform new duties for special districts within the County and multi-county special districts:

- Verify special districts from the listing provided by the Department of Finance to ensure that it is on County's Apportionment Factor File (AF91). [The AF91 is a listing of all local taxing jurisdictions including special districts that currently received a share of the 1% ad-valorem property tax.]

- The first list pertains to just those special districts within Los Angeles County. Two special districts were noted to have been included incorrectly. LA County Consolidated Sewer Maintenance District and Green Valley County Water District. It was also noted that two county parks and recreation districts were not included on the list. Hacienda Recreation and Park and the Montebello Recreation and Park.

- The second list pertains to those multi-county special districts. The County reported the amount pertaining to the LA County portion of the reduction only. For example in the case of the Antelope Valley East Kern Water Agency (AVEK), we reported \$2,432,830.19 out of a total required amount of \$2,814,864.70. [The State Department of Finance was contacted regarding this discrepancy and instructed the County to reduce the amount sent by \$172,188.] Please see Attachment 13-F

The implementation of complex special district ERAF III computations, transfers and adjustments required the close collaboration of State as well as local officials. Hence, the time to meet and confer on these matters is a reimbursable "cost mandated by the State" as defined in Government Code section 17514. (See the diagram on the following page)

Section 3368.12

Chapter 211, Statutes of 2004 added Section 33681.12 of the Health and Safety Code and amended by Chapter 610, Statutes of 2004 defines the calculation of the Redevelopment Agencies ERAF III shift. The Department of Finance is required



TRUE-UPS (ADJUSTMENTS)

The Department of Finance will provide a reconciliation of the 2004-05 VLF and sales tax estimates by providing the actual VLF and sales tax amounts. The prior year adjustment amount (TRUE -UPS) will be an adjustment to the 2005-06 actual.

	2004-05 (Estimate)	2004-05 (Actual)	Prior Year Adjustment	2005-06 (Actual)	2005 - 06 Adjusted Amount	2006-07 Actual (only)
SALES TAX	280 Million	310 Million	30 Million	330 Million	360 Million	
VLF	1.2 Billion	1.4 Billion	.2 Billion	1.6 Billion	1.8 Billion	1.6 Billion + Growth

In the 2006 - 07 fiscal year the actual sales tax amount will continue to be provided by DOF. However, the VLF amount will consist of the 2005 - 06 actual and calculated growth for 2006 - 07. All future VLF calculations will include the 2005 - 06 base amount plus growth

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to perform the necessary calculations, prorating the \$250 million shift in two buckets:

Amounts passed through to affected agencies pursuant to Sections 33401, 33607.5 or 33676.

1. \$125 million prorated using net tax increment, defined as the increment apportioned to all agencies per H & S Code Section 33670, net of amounts passed through to affected agencies pursuant to Sections 33401, 33607.5 or 33676, and,
2. \$125 million prorated using total tax increment, which is the total increment apportioned to all agencies pursuant to H & S Code Section 33670, including any amounts passed through to affected agencies per Sections 33401, 33607.5, and 33676.

Specifically, Section 33681.12 requires that:

“(a) (1) During the 2004-05 fiscal year, a redevelopment agency shall, prior to May 10, remit an amount equal to the amount determined for that agency pursuant to subparagraph (I) of paragraph (2) to the county auditor for deposit in the county's Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code. During the 2005-06 fiscal year, a redevelopment agency shall, prior to May 10, remit an amount equal to the amount determined for that agency pursuant to subparagraph (I) of paragraph (2) to the county auditor for deposit in the county's Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code.

(2) For the 2004-05 and 2005-06 fiscal years, on or before November 15, the Director of Finance shall do all of the following:

(A) Determine the net tax increment apportioned to each agency pursuant to Section 33670, excluding any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(B) Determine the net tax increment apportioned to all agencies pursuant to Section 33670, excluding any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(C) Determine a percentage factor by dividing one hundred twenty-five million dollars (\$125,000,000) by the amount determined pursuant to subparagraph (B).

(D) Determine an amount for each agency by multiplying the amount determined pursuant to subparagraph (A) by the percentage factor determined pursuant to subparagraph (C).

(E) Determine the total amount of property tax revenue apportioned to each agency pursuant to Section 33670, including any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(F) Determine the total amount of property tax revenue apportioned to all agencies pursuant to Section 33670, including any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(G) Determine a percentage factor by dividing one hundred twenty-five million dollars (\$125,000,000) by the amount determined pursuant to subparagraph (F).

(H) Determine an amount for each agency by multiplying the amount determined pursuant to subparagraph (E) by the percentage factor determined pursuant to subparagraph (G).

(I) Add the amount determined pursuant to subparagraph (D) to the amount determined pursuant to subparagraph (H).

(J) Notify each agency and each legislative body of the amount determined pursuant to subparagraph (I).

(K) Notify each county auditor of the amounts determined pursuant to subparagraph (I) for each agency in his or her county.

(3) The obligation of any agency to make the payments required pursuant to this subdivision shall be subordinate to the lien of any pledge of collateral securing, directly or indirectly, the payment of the principal, or interest on any bonds of the agency including, without limitation, bonds secured by a pledge of taxes allocated to the agency pursuant to Section 33670.

(b) (1) Notwithstanding Sections 33334.2, 33334.3, and 33334.6, and any other provision of law, in order to make the full allocation required by this section, an agency may borrow up to 50 percent of the amount required to be allocated to the Low and Moderate Income Housing Fund pursuant to Sections 33334.2, 33334.3, and 33334.6 during the 2004-05 fiscal year and, if applicable, the 2005-06 fiscal year, unless executed contracts exist that would be impaired if the agency reduced

the amount allocated to the Low and Moderate Income Housing Fund pursuant to the authority of this subdivision.

(2) As a condition of borrowing pursuant to this subdivision, an agency shall make a finding that there are insufficient other moneys to meet the requirements of subdivision (a). Funds borrowed pursuant to this subdivision shall be repaid in full within 10 years following the date on which moneys are remitted to the county auditor for deposit in the county's Educational Revenue Augmentation Fund pursuant to subdivision (a).

(c) In order to make the allocation required by this section, an agency may use any funds that are legally available and not legally obligated for other uses, including, but not limited to, reserve funds, proceeds of land sales, proceeds of bonds or other indebtedness, lease revenues, interest, and other earned income. No moneys held in a low- and moderate-income fund as of July 1 of the applicable fiscal year may be used for this purpose". [Emphasis added]

Chapter 211, Statutes of 2004 added and amended by Chapter 610, Statutes of 2004 enacted Health and Safety Code Section 33681.12 (d) and states that redevelopment agencies shall, by March 1st, notify the County Auditor-Controller as to how the agency intends to fund the allocation or that the legislative body intends to remit the amount in lieu of the agency as follows:

“(d) The legislative body shall by March 1 report to the county auditor as to how the agency intends to fund the allocation required by this section, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14.

(e) The allocation obligations imposed by this section, including amounts owed, if any, created under this section, are hereby declared to be an indebtedness of the redevelopment project to which they relate, payable from taxes allocated to the agency pursuant to Section 33670, and shall constitute an indebtedness of the agency with respect to the redevelopment project until paid in full.

(f) It is the intent of the Legislature, in enacting this section, that these allocations directly or indirectly assist in the financing or refinancing, in whole or in part, of the community's redevelopment project pursuant to Section 16 of Article XVI of the California Constitution.

(g) In making the determinations required by subdivision (a), the

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Director of Finance shall use those amounts reported as the "Tax Increment Retained by Agency" for all agencies and for each agency in the most recent published edition of the Controller's Community Redevelopment Agencies Annual Report made pursuant to Section 12463.3 of the Government Code".

(h) If revised reports have been accepted by the Controller on or before September 1, 2005, the Director of Finance shall use appropriate data that has been certified by the Controller for the purpose of making the determinations required by subdivision (a)".
[Emphasis added]

Chapter 211, Statutes of 2004 added and amended by Chapter 610, Statutes of 2004 states that the County may borrow under conditions specified in H & S Code Section 33681.12 (i), a county may enter into a loan agreement with its redevelopment agency for the agency to fund all or portion of its ERAF III shift, with terms that the loan is repaid with interest within the three years subsequent to the year the agreement is entered into. Section 33681.12(i) provides that:

“(i) (1) Notwithstanding any other provision of law, a county redevelopment agency may enter into a loan agreement with the legislative body to have the agency remit to the county's Educational Revenue Augmentation Fund for each of the 2004-05 and 2005-06 fiscal years an amount greater than that determined pursuant to subparagraph (I) of paragraph (2) of subdivision (a) if all of the following conditions are met:

(A) The agency does not exercise its authority under subdivision (b) to borrow from its Low and Moderate Income Housing Fund to finance its payments to the county's Educational Revenue Augmentation Fund.

(B) The agency does not have any outstanding loans from its Low and Moderate Income Housing Fund that were made under subdivision (b) of Section 33981.5, subdivision (b) of Section 33681.7, or subdivision (b) of Section 33681.9.

(C) The loan agreement requires the county to repay any excess remitted amounts, including interest, to the agency within three fiscal years subsequent to the fiscal year in which the loan is made.

(D) The agency making the loan does not participate in pooled borrowing under Section 33681.15.

(2) A loan agreement described in paragraph (1) shall be transmitted to the county auditor not later than December 1 of the fiscal year in which

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the loan is made. Any amount remitted by the agency to the county Educational Revenue Augmentation Fund for the 2004-05 or 2005-06 fiscal year in excess of the amount determined pursuant to paragraph (1) of subdivision (a) shall be credited to the amount that would otherwise be subtracted by the county auditor pursuant to subdivision (a) of Section 97.71 of the Revenue and Taxation Code for, as applicable, the 2004-05 and 2005-06 fiscal years.”

As noted [on page 112 of Volume IV] in “SB 1096 Guidelines” of the Accounting Standards Committee of the California State Association of County Auditors, (October 26, 2004), the calculations for redevelopment agencies are set forth in Health and Safety Code section 33681.12, as added by Section 15 of Chapter 211, Statutes of 2004, and amended by Section 4 of Chapter 610, Statutes of 2004:

“The Department of Finance is required to perform the necessary calculations, prorating the \$250 million shift in two pots:

- (1) \$125 million prorated using net tax increment, defined as the increment apportioned to all agencies pursuant to Health and Safety Code section 33670, net of amounts passed through to affected agencies pursuant to sections 33401, 33607.5 or 33676 and
- (2) \$125 million prorated using total tax increment, which is the total increment apportioned to all agencies pursuant to Health and Safety Code section 33670, including any amounts passed through to affected agencies pursuant to sections 33401, 33607.5 or 33676.

In performing these calculations, the Department of Finance is required to use those amounts reported as the “Tax Increment Retained by the Agency” for all agencies and for each agency in the most recent published edition of the Controller’s Community Redevelopment Agencies Annual Report. This provision allows for a second calculation for the 2005-06 fiscal year, based on the State Controller’s Community Redevelopment Agencies Annual Report for Fiscal Year 2003-04.

A final note regarding redevelopment agencies is the provision for accepting revised reports. If the Controller accepts a revised report on or

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before September 1, 2005, the Department of Finance will use the alternate data as provided by the Controller.”

Hence, the implementation of complex requirements under Health and Safety Code Section 33681.12 required the close collaboration of State as well as local officials. Hence, the time to meet and confer on these matters is a reimbursable “cost mandated by the State” as defined in Government Code section 17514.

R&T 97.31

Revenue and Taxation Code 97.31 requires the County auditor to perform numerous duties at the request of the Department of Finance. Section 97.31 provides that:

“(a)(1) The Director of Finance shall direct the county auditor to reduce, in the 1993-94 fiscal year, the amount of the transfer to the Educational Revenue Augmentation Fund determined pursuant to subdivision (a) of Section 97.3 for any eligible county in accordance with subdivision (b) of this section, and also shall direct the county auditor to reduce, in the 1993-94 fiscal year, the amount of that transfer for certain counties in accordance with subdivision (c). The total amount of the reductions for all counties made for the 1993-94 fiscal year pursuant to subdivision (b) shall not exceed two million dollars (\$2,000,000) . For the 1994-95 fiscal year and each fiscal year thereafter, ad valorem property tax revenue allocations made pursuant to subdivision (a) of Section 96.1 shall fully incorporate the adjustments required by this section. [Emphasis added]

(2) For purposes of this section, an "eligible county" is a county with a population of less than 350,000, as reported in the 1990 federal census that had a fire element of the tax bill in 1977-78, that continues to fund some portion of those costs from the county general fund in 1993-94, and that provides these services in the same manner as a special district less than countywide and has so indicated in the Controller's Report on Financial Transactions Concerning Counties. [Emphasis added]

(b)(1) For each eligible county, the county auditor may submit the following information to the Director of Finance not later than November 1, 1993:

(A) The amount of property tax allocated to the county fire district in the 1977-78 fiscal year.

(B) The amount allocated from the county budget to the county fire district in the 1978-79 fiscal year.

(C) The amount of property tax reduction for the county fire district attributable to the passage of Article XIII A of the California Constitution by the voters in the primary election in June 1978.

(D) The amount of money allocated from the county budget to the county fire district in the 1993-94 fiscal year.

(E) The amount allocated to the county fire district from the Special District Augmentation Fund in the 1992-93 fiscal year.

(2) For each eligible county that submits to the Director of Finance by November 1, 1993, the information described in paragraph (1), the Director of Finance shall make the following calculations:

(A) Multiply the amount of property tax allocated to the county fire district in the 1977-78 fiscal year by the change in the value of the property tax base for the county from the 1977-78 fiscal year to the 1978-79 fiscal year.

(B) Subtract the amount reported pursuant to subparagraph (C) of paragraph (1) from the amount determined pursuant to subparagraph (A).

(C) Multiply the amount determined pursuant to subparagraph (B) by an amount determined by the Director of Finance to be the change in assessed value for the county from the 1978-79 fiscal year to the 1993-94 fiscal year.

(D) Multiply the amount reported pursuant to subparagraph (E) of paragraph (1) by 1.038.

(E) Add the amount determined pursuant to subparagraph (C) to the

amount determined pursuant to subparagraph (D).

(F) Subtract the amount determined pursuant to subparagraph (E) from the amount reported pursuant to subparagraph (D) of paragraph (1).

(3) The Director of Finance shall determine the sum of all the amounts determined pursuant to subparagraph (F) of paragraph (2).

(4) If the sum determined pursuant to paragraph (3) is greater than two million dollars (\$2,000,000), then the Director of Finance shall proportionately reduce the amount for each county so that the total of the amounts for all counties does not exceed two million dollars (\$2,000,000). If the sum determined pursuant to subdivision (e) does not exceed two million dollars (\$2,000,000), then the Director of Finance shall not reduce the amount determined for each county.

(5) The Director of Finance shall by January 15, 1994, notify each county of its reduction in the amount to be transferred to the Educational Revenue Augmentation Fund pursuant to subdivision (a) of Section 97.3. The maximum amount of the reduction that may be authorized pursuant to this subdivision is one-half the amount determined pursuant to subparagraph (F) of paragraph (2).

(c) The amount to be transferred from a county to an Educational Revenue Augmentation Fund pursuant to subdivision (a) of Section 97.3 shall be reduced by one hundred thousand dollars (\$100,000) for the County of Madera and by two hundred thousand dollars (\$200,000) for the County of Tulare”.

Hence, Section 97.31 provides mandatory and detailed instructions in making reductions to ERAF accounts under [the above] specified conditions.

R&T 98.02

Revenue and Taxation code Section 98.02 requires the County to estimate the allocated property tax revenue for each city and special districts based on the “TEA” formula as follows:

“(a) In the County of Ventura, the computations made pursuant to

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Section 96.1 or its predecessor section, for the 1989-90 fiscal year and each fiscal year thereafter, shall be modified as follows:

With respect to tax rate areas, except excluded tax rate areas, within the boundaries of a qualifying city, there shall be excluded from the aggregate amount of "property tax revenue allocated pursuant to this chapter to local agencies, other than for a qualifying city, in the prior fiscal year," an amount equal to the sum of the amounts calculated pursuant to the TEA formula:

(b)(1) Each qualifying city shall, for the 1989-90 fiscal year and each fiscal year thereafter, be allocated by the auditor an amount determined pursuant to the TEA formula.

(2) For each qualifying city, the auditor shall, for the 1989-90 fiscal year and each fiscal year thereafter, distribute the amount determined pursuant to the TEA formula to all tax rate areas, except excluded tax rate areas, within that city in proportion to each tax rate area's share of the total assessed value in the city for the applicable fiscal year, and the amount so determined shall be subtracted from the county's proportionate share of the property tax revenue for that fiscal year within those tax rate areas. [Emphasis added]

(3) After making the allocations pursuant to paragraphs (1) and (2), but before making the calculations pursuant to Section 96.5 or its predecessor section, the auditor shall, for all tax rate areas, except excluded tax rate areas, in the qualifying city, calculate the proportionate share of property tax revenue allocated pursuant to this section and Section 96.1, or their predecessor sections, in the 1989-90 fiscal year and each fiscal year thereafter to each jurisdiction in the tax rate area.

(4) In lieu of making the allocations of annual tax increment pursuant to subdivision (e) of Section 96.5 or its predecessor section, the auditor shall for the 1989-90 fiscal year and each fiscal year thereafter, allocate the amount of property tax revenue determined pursuant to subdivision (d) of Section 98 to jurisdictions in the tax rate area, except an excluded tax rate area, using the proportionate shares derived pursuant to paragraph (3).

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(5) For purposes of the calculations made pursuant to Section 96.1 or its predecessor section, in the 1990-91 fiscal year and each fiscal year thereafter, the amounts that would have been allocated to all tax rate areas, except excluded tax rate areas, of qualifying cities pursuant to this subdivision shall be deemed to be the "amount of property tax revenue allocated to those tax rate areas in the prior fiscal year."

(c) "TEA formula" means the Tax Equity Allocation formula, and shall be calculated by the auditor for each qualifying city as follows:

(1) For the 1988-89 fiscal year and each fiscal year thereafter, the auditor shall determine the total amount of property tax revenue to be allocated to all jurisdictions in all tax rate areas, except excluded tax rate areas, within the qualifying city, before the allocation and payment of funds in that fiscal year to a community redevelopment agency within the qualifying city, as provided in subdivision (b) of Section 33670 of the Health and Safety Code.

(2) The auditor shall determine the amount of funds allocated in each fiscal year to those tax rate areas, except excluded tax rate areas, within a community redevelopment agency in accordance with subdivision (b) of Section 33670 of the Health and Safety Code.

(3)(A) The auditor shall determine the total amount of funds paid in each fiscal year by a community redevelopment agency within the city to jurisdictions other than the city pursuant to subdivision (b) of Section 33401 and Section 33676 of the Health and Safety Code, and the cost to the redevelopment agency of any land or facilities transferred and any amounts paid to jurisdictions other than the city to assist in the construction or reconstruction of facilities pursuant to an agreement entered into under Section 33401 or 33445.5 of the Health and Safety Code.

(B) Of the total amount determined in subparagraph (A), the auditor shall compute a proportionate amount to be attributed to all tax rate areas, except excluded tax rate areas, within the community redevelopment agency. That proportionate amount shall be equal to that proportion which the amount determined in paragraph (2) in each

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fiscal year bears to the total amount of funds allocated in each fiscal year to a community redevelopment agency in accordance with subdivision (b) of Section 33670 of the Health and Safety Code.

(4) The auditor shall subtract the amount determined in subparagraph (B) of paragraph (3) from the amount determined in paragraph (2).

(5) The auditor shall subtract the amount determined in paragraph (4) from the amount determined in paragraph (1).

(6) The amount computed in paragraph (5) shall be multiplied by the following percentages in order to determine the TEA formula amount to be distributed to the qualifying city in each fiscal year:

(A) For the first fiscal year in which the qualifying city receives a distribution pursuant to this section, 1 percent of the amount determined in paragraph (5).

(B) For the second fiscal year in which the qualifying city receives a distribution pursuant to this section, 2 percent of the amount determined in paragraph (5).

(C) For the third fiscal year in which the qualifying city receives a distribution pursuant to this section, 3 percent of the amount determined in paragraph (5).

(D) For the fourth fiscal year and each fiscal year thereafter in which the qualifying city receives a distribution pursuant to this section, 4 percent of the amount determined in paragraph (5).

(d) For purposes of this section, "excluded tax rate area" means either of the following:

(1) Any tax rate area included in territory annexed by the qualifying city and allocated a prescribed percentage of property tax revenue pursuant to an existing agreement between the qualifying city and the county.

(2) Any tax rate area described in paragraph (1) that was detached from

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the county library district and that is also allocated an additional prescribed percentage of property tax revenue pursuant to an existing agreement between the qualifying city and the county.

(e)(1) All existing agreements between the qualifying city and the county covering the allocation of property tax revenues to tax rate areas described in subdivision (d) shall remain in force.

(2) All existing agreements between the qualifying city and the county covering the allocation of property tax revenues to tax rate areas that were detached from the county library district but are not included in territory that was annexed by the qualifying city shall remain in force.

(3) All allocations to those tax rate areas described in subdivision (d), including allocations of annual tax increments, made pursuant to the existing agreements between the qualifying city and the county shall be governed by subdivision (a) of Section 96.1 and Section 96.5.

(4) All allocations to those tax rate areas described in paragraph (2), including allocations of annual tax increments, made pursuant to the existing agreements between the qualifying city and the county shall be governed by subdivision (a) of Section 96.1 and Section 96.5. However, the tax rate areas referred to in this paragraph shall also be distributed an amount of property tax revenue determined pursuant to the TEA formula that is over and above the amount allocated as provided in the preceding sentence.

(f) "Qualifying city" means any city that incorporated prior to June 5, 1987, and had an amount of property tax revenue allocated to it pursuant to subdivision (a) of Section 96.1 or its predecessor section in the 1988-89 fiscal year that is less than 4 percent of the amount of property tax revenue computed as follows:

(1) The auditor shall determine the total amount of property tax revenue allocated to all tax rate areas, except excluded tax rate areas, in the city in the 1988-89 fiscal year.

(2) The auditor shall subtract the amount in the 1988-89 fiscal year determined in paragraph (3) of subdivision (c) from the amount

determined in paragraph (2) of subdivision (c).

(3) The auditor shall subtract the amount determined in paragraph (2) from the amount of property tax revenue in paragraph (1) of subdivision (c).

(4) The auditor shall divide the amount of property tax revenue determined in paragraph (1) of this subdivision by the amount of property tax revenue determined in paragraph (3) of this subdivision.

(5) If the quotient determined in paragraph (4) of this subdivision is less than 0.04, the city is a qualifying city. If the quotient determined in that paragraph is equal to or greater than 0.04, the city is not a qualifying city.

(g) The auditor may assess each qualifying city its proportional share of the actual costs of making the calculations required by this section, and may deduct that assessment from the amount allocated pursuant to subdivision (b). For purposes of this subdivision, a qualifying city's proportional share of the auditor's actual costs shall not exceed the proportion it receives of the total amounts excluded in the county pursuant to subdivision (a).

(h)(1) Notwithstanding subdivision (b), except as otherwise provided in paragraph (2), in any fiscal year in which a qualifying city receives a distribution pursuant to this section, the auditor shall reduce the actual amount distributed to the qualifying city by the amount of revenue not collected by the qualifying city in the first fiscal year following the city's reduction after January 1, 1988, of the tax rate or tax base of any locally imposed general or special tax. The amount so computed by the auditor shall constitute a reduction in the amount of property tax revenue distributed to the qualifying city pursuant to this section in each succeeding fiscal year. That amount shall be aggregated with any additional amount computed pursuant to this paragraph as the result of the city's reduction in any subsequent year of the tax rate or tax base of the same or any other locally imposed general or special tax.

(2) No reduction shall be made pursuant to paragraph (1) in the case in which a local tax is reduced or eliminated as a result of either a court

decision or the approval or rejection of a ballot measure by the voters.

(i) If the auditor determines that the amount to be distributed to a qualifying city pursuant to subdivision (b), as modified by subdivisions (g) and (h), would result in a qualifying city having proceeds of taxes in excess of its appropriation limit, the auditor shall reduce the amount, on a dollar-for-dollar basis, by the amount that exceeds the city's appropriations limit.

(j) Notwithstanding any other provision of this section, no qualifying city shall be distributed an amount pursuant to this section that is less than the amount the city would have been allocated without the application of the TEA formula.

(k)(1) Notwithstanding any other provision of this section, commencing with the 1994-95 fiscal year, the auditor shall not reduce the amount distributed to a qualifying city under this section by reason of that city becoming the successor agency to a special district that is dissolved, merged with that city, or becomes a subsidiary district of that city, on or after July 1, 1994.

(2) Notwithstanding any other provision of this section, in no event may the auditor reduce the amount of ad valorem property tax revenue otherwise allocated to a qualifying city pursuant to this section on the basis of any additional ad valorem property tax revenues received by that city pursuant to a services for revenue agreement. For purposes of this subdivision, a "services for revenue agreement" means any agreement between a qualifying city and the county in which it is located, entered into by joint resolution of that city and that county, under which additional service responsibilities are exchanged in consideration for additional property tax revenues.

(l) The amount not distributed as a result of this section to the tax rate areas, except excluded tax rate areas, in each qualifying city shall be allocated by the auditor to the county". [Emphasis added]

Accordingly, where applicable, the Tax Equity Allocation [TEA] formula requires the county auditor to perform complex transactions under [the above] specified circumstances.

R&T 97.77

Revenue and Taxation code Section 97.77 states that enterprise and non enterprise special district cannot contribute funds on debt instruments, it specifically states that:

“An enterprise special district and a nonenterprise special district shall not pledge, on or after July 1, 2004, and before June 30, 2006, through a bond covenant to pay debt service costs on debt instruments issued by the district, any ad valorem property tax revenue that would otherwise be dedicated to the reduction required by Sections 97.72 and 97.73”. [Emphasis added]

Hence, certain restrictions in implementing Sections 97.72 and 97.73 affect debt instruments issued by a special district and such planning is a necessary and reimbursable activity under this test claim legislation.

R&T 97.75

Revenue Taxation code Section 97.75 prohibits the County from imposing a fee on the services required by the test claim legislation. It reads as follows:

“Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services”. [Emphasis added.]

Therefore, the fee disclaimer in Government Code Section 17556[d], that local government has sufficient authority to offset the costs of mandated duties as claimed herein, is not applicable for the 2004-05 and 2005-06 fiscal years.

H&S 33681.13

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Health and Safety Code Section 3368.13 defines the term indebtedness for a local agency. Section 3368.13 provides that:

“(a)(1) For the purpose of this section, "existing indebtedness" means one or more of the following obligations incurred by a redevelopment agency prior to the effective date of this section, the payment of which is to be made in whole or in part, directly or indirectly, out of taxes allocated to the agency pursuant to Section 33670, and that is required by law or provision of the existing indebtedness to be made during the fiscal year of the relevant allocation required by Section 33681.12.

(A) Bonds, notes, interim certificates, debentures, or other obligations issued by the agency whether funded, refunded, assumed, or otherwise pursuant to Article 5 (commencing with Section 33640).

(B) Loans or moneys advanced to the agency, including, but not limited to, loans from federal, state, or local agencies, or a private entity.

(C) A contractual obligation that, if breached, could subject the agency to damages or other liabilities or remedies.

(D) An obligation incurred pursuant to Section 33445.

(E) Indebtedness incurred pursuant to Section 33334.2.

(F) An amount, to be expended for the operation and administration of the agency, that may not exceed 90 percent of the amount spent for those purposes in the 2002-03 fiscal year.

(G) Obligations imposed by law with respect to activities that occurred prior to the effective date of the act that adds this section.

(2) Existing indebtedness incurred prior to the effective date of this section may be refinanced, refunded, or restructured after that date, and shall remain existing indebtedness for the purposes of this section, if the annual debt service during that fiscal year does not increase over the prior fiscal year and the refinancing does not reduce the ability of the agency to make the payment required by subdivision (a) of Section

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33681.12.

(3) For the purposes of this section, indebtedness shall be deemed to be incurred prior to the effective date of this section if the agency has entered into a binding contract subject to normal marketing conditions, to deliver the indebtedness, or if the redevelopment agency has received bids for the sale of the indebtedness prior to that date and the indebtedness is issued for value and evidence thereof is delivered to the initial purchaser no later than 30 days after the date of the contract or sale.

(b) During the 2004-05 and 2005-06 fiscal years, an agency that has adopted a resolution pursuant to subdivision (c) may, pursuant to subdivision (a) of Section 33681.12, allocate to the auditor less than the amount required by subdivision (a) of Section 33681.12, if the agency finds that either of the following has occurred:

(1) That the difference between the amount allocated to the agency and the amount required by subdivision (a) of Section 33681.12 is necessary to make payments on existing indebtedness that are due or required to be committed, set aside, or reserved by the agency during the applicable fiscal year and that are used by the agency for that purpose, and the agency has no other funds that can be used to pay this existing indebtedness, and no other feasible method to reduce or avoid this indebtedness.

(2) The agency has no other funds to make the allocation required by subdivision (a) of Section 33681.12.

(c)(1) Any agency that, pursuant to subdivision (b), intends to allocate to the auditor less than the amount required by subdivision (a) of Section 33681.12 shall adopt, prior to December 31 of the applicable fiscal year, after a noticed public hearing, a resolution that lists all of the following:

(A) Each existing indebtedness incurred prior to the effective date of this section.

(B) Each indebtedness on which a payment is required to be made

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during the applicable fiscal year.

(C) The amount of each payment, the time when it is required to be paid, and the total of the payments required to be made during the applicable fiscal year. For indebtedness that bears interest at a variable rate, or for short-term indebtedness that is maturing during the fiscal year and that is expected to be refinanced, the amount of payments during the fiscal year shall be estimated by the agency.

(2) The information contained in the resolution required by this subdivision shall be reviewed for accuracy by the chief fiscal officer of the agency.

(3) The legislative body shall additionally adopt the resolution required by this section.

(d)(1) Any agency that, pursuant to subdivision (b), determines that it will be unable either in the 2004-05 or the 2005-06 fiscal year, to allocate the full amount required by subdivision (a) of Section 33681.12 shall, subject to paragraph (3), enter into an agreement with the legislative body by February 15 of the applicable fiscal year, to fund the payment of the difference between the full amount required to be paid pursuant to subdivision (a) of Section 33681.12 and the amount available for allocation by the agency.

(2) The obligations imposed by paragraph (1) are hereby declared to be indebtedness incurred by the redevelopment agency to finance a portion of a redevelopment project within the meaning of Section 16 of Article XVI of the California Constitution. This indebtedness shall be payable from tax revenues allocated to the agency pursuant to Section 33670, and any other funds received by the agency. The obligations imposed by paragraph (1) shall remain an indebtedness of the agency to the legislative body until paid in full, or until the agency and the legislative body otherwise agree.

(3) The agreement described in paragraph (1) shall be subject to these terms and conditions specified in a written agreement between the legislative body and the agency.

(e) If the agency fails, under either Section 33681.12 or subdivision (d), to transmit the full amount of funds required by Section 33681.12, is precluded by court order from transmitting that amount, or is otherwise unable to meet its full obligation pursuant to Section 33681.12, the county auditor, by no later than May 15 of the applicable fiscal year, shall transfer any amount necessary to meet the obligation determined for that agency in paragraph (1) of subdivision (c) of Section 33681.12 from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code". [Emphasis added]

Section 33681.13 provides detailed instructions on how to define and measure "existing indebtedness" for purposes of implementing ERAF III transfers and reductions mandated in Section 33681.12, previously discussed.

H&S 33681.14

Health and Safety Code Section requires a legislative body to remit the amount determined by the County auditor in order to be deposited in the ERAF a county.

Section 33681.14 States that:

"(a) In lieu of the remittance required by Section 33681.12, during either the 2004-05 or 2005-06 fiscal year, a legislative body may, prior to May 10 of the applicable fiscal year, remit an amount equal to the amount determined for the agency pursuant to subparagraph (I) of paragraph (2) of subdivision (a) of Section 33681.12 to the county auditor for deposit in the county's Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code.

(b) The legislative body may make the remittance authorized by this section from any funds that are legally available for this purpose. No moneys held in an agency's Low and Moderate Income Housing Fund shall be used for this purpose.

(c) If the legislative body, pursuant to subdivision (d) of Section 33681.12, reported to the county auditor that it intended to remit the amount in lieu of the agency and the legislative body fails to transmit

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the full amount as authorized by this section by May 10 of the applicable fiscal year, the county auditor, no later than May 15 of the applicable fiscal year, shall transfer an amount necessary to meet the obligation from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. If the amount of the legislative body's allocations are not sufficient to meet this obligation, the county auditor shall transfer an additional amount necessary to meet this obligation from the property tax increment revenue apportioned to the agency pursuant to Section 33670, provided that no moneys allocated to the agency's Low and Moderate Income Housing Fund shall be used for this purpose". [Emphasis added]

Section 33681.14 details the conditions under which the county auditor shall transfer amounts necessary to meet this [test claim] obligation as well as other obligations. As such, care must taken to ensure that complex requirements are met. Hence, the time to review, plan, and if necessary, modify pertinent debt instruments is a reimbursable "cost mandated by the State" as defined in Government Code section 17514.

H&S 33681.15

Health and Safety Code Section 33681.15 specifies the authorized issuers of an entity. It reads as follows:

"(a) For the purposes of this section, an "authorized issuer" is limited to a joint powers entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code that consists of no less than 100 local agencies issuing bonds pursuant to the Marks-Roos Local Bond Pooling Act of 1984 (commencing with Section 6584) of the Government Code.

(b) An authorized issuer may issue bonds, notes, or other evidence of indebtedness to provide net proceeds to make one or more loans to one or more redevelopment agencies to be used by the agency to timely make the payment required by Section 33681.12.

(c) With the prior approval of the legislative body by adoption of a resolution by a majority of that body that recites that a first lien on the

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property tax revenues allocated to the legislative body will be created in accordance with subdivision (h), an agency may enter into an agreement with an authorized issuer issuing bonds pursuant to subdivision (b) to repay a loan used to make the payment required by Section 33681.12, notwithstanding the expiration of the time limit on establishing loans, advances, advances and indebtedness, and the time limit on repayment of indebtedness. For the purpose of calculating the amount that has been divided and allocated to the redevelopment agency to determine whether the limitation adopted pursuant to Section 33333.2 or 33333.4 or pursuant to an agreement or court order has been reached, any funds used to repay a loan entered into pursuant to this section shall be deducted from the amount of property tax revenue deemed to have been received by the agency.

(d) A loan made pursuant to this section shall be repayable by the agency from any available funds of the agency not otherwise obligated for other uses and shall be repayable by the agency on a basis subordinate to all existing and future obligations of the agency.

(e) Upon making a loan to an agency pursuant to this section, the trustee for the bonds issued to provide the funds to make the loan shall timely pay, on behalf of the agency, to the county auditor of the county in which the agency is located the net proceeds (after payment of costs of issuance, credit enhancement costs, and reserves, if any) of the loan in payment in full or in part, as directed by the agency, of the amount required to be paid by the agency pursuant to Section 33681.12 and shall provide the county auditor with the repayment schedule for the loan, together with the name of the trustee.

(f) In the event the agency shall, at any time and from time to time, fail to repay timely the loan in accordance with the schedule provided to the county auditor, the trustee for the bonds shall promptly notify the county auditor of the amount of the payment on the loan that is past due.

(g) The county auditor shall reallocate from the legislative body and shall pay, on behalf of the agency, the past due amount from the first available proceeds of the property tax allocation that would otherwise be transferred to the legislative body pursuant to Chapter 6

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(commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. This transfer shall be deemed a reallocation of the property tax revenue from the legislative body to the agency for the purpose of payment of the loan, and not as a payment by the legislative body on the loan.

(h) To secure repayment of a loan to an agency made pursuant to this section, the trustee for the bonds issued to provide the funds to make the loan shall have a lien on the property tax revenues allocated to the legislative body pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. This lien shall arise by operation of this section automatically upon the making of the loan without the need for any action on the part of any person. This lien shall be valid, binding, perfected, and enforceable against the legislative body, its successors, creditors, purchasers, and all others asserting rights in those property tax revenues, irrespective of whether those persons have notice of the lien, irrespective of the fact that the property tax revenues subject to the lien may be commingled with other property, and without the need for physical delivery, recordation, public notice, or any other act. This lien shall be a first priority lien on these property tax revenues. This lien shall not apply to any portion of the property taxes allocated to the agency pursuant to Section 33670”.
[Emphasis added]

Health and Safety Code Section 33681.15 requires the county auditor, under specified conditions to pay, on behalf of the agency, past due amounts from the first available proceeds of the property tax allocation that would otherwise be transferred to the legislative body. Such duties are an unavoidable consequence of complying with the test claim legislation and therefore impose reimbursable “costs mandated by the State” as that term is defined in Government Code Section 17514.

Scope of Work

In making the required allocation changes, substantial work had to be performed. Not only, for example, would each affected local unit's property tax collection and distribution factors and percentage formulas need to be modified in accordance with the test claim legislation, but also, continuous monitoring of revenue transfers into and out of specific affected local unit revenue accounts was necessary. State agencies required verification that actual revenue collections and transfers throughout the year meet met tax revenue allocation targets.

Counties are fiduciaries and function as an administrative agency, designated under the test claim legislation, to not only plan, develop and implement tax allocations and transfers, but also to prepare periodic, detailed reports for the State Controller's Office (SCO). The State Department of Finance (DOF) then uses these reports in monitoring and revising specified revenue reallocations.

Based on DOF's assessment on whether target property tax revenue allocations are being achieved, DOF instructs counties as to adjustments to property tax revenue allocation formulas for each type of local unit so that tax revenue statutory targets are met by year end.

In order to develop and implement a compliant ancillary tax revenue allocation system, counties performed planning, implementation, State reporting, distribution and administrative duties not required under prior law. The costs of performing these duties were studied by twenty-four counties and are reported herein under the Cost Study section. Mandatory planning, implementation, State reporting, distribution and administrative duties are illustrated as follows:

Planning

Statutory and regulatory requirements were reviewed with State and local officials to ensure timely compliance. Susan Linschoten, Chief of the Los Angeles County Auditor-Controller, Tax Division and her managers met with state and local officials in Sacramento. The Auditor Controller's Property Tax Committee worked with the State Controller, California

State Association of Counties (CSAC), the League of Cities, Association of Special Districts, LAO, Department of Finance and others to develop guidelines for the implementation of SB1096 and AB2115. Numerous issues discussed and interpretations made with the sole intent of implementing these laws uniformly statewide. In particular:

1. Dave Elledge, Santa Clara County Auditor-Controller, conferred with State Controller's Office staff regarding a model using the Santa Clara County format for the Triple Flip, VLF and ERAFIII. This was presented in the October 6, 2004 meeting in Sacramento [See agenda and background information on pages 148 - 153 of Volume IV].
2. On September 9, 2004, a revision was made to the format to include an additional schedule of property tax allocation, the "Schedule of Reverse ERAF Necessity and Allocation". This schedule addressed the condition of when the ERAF balance after adjustment is negative, and therefore requiring a reverse ERAF allocation. [See agenda and background information on page 158 of Volume IV for pertinent milestone chart].
3. On September 22, 2004, the committee implemented two more revisions to the model. The Community colleges were included in the Reverse ERAF Schedule and a schedule for Unitary Allocation Factors [when assessed valuation exceeds 102 percent] was added. [See flowcharts of the "model" prepared by the Los Angeles County, Auditor-Controller, Tax Division staff, on pages 119-136 of Volume IV].
4. On September 24, 2004 Pam Johnston, former president of the State Association of County Auditors (SACA) e-mailed all members regarding the availability of the VLF Adjustment amounts on the SCO website.
5. On October 6, 2004 – The Tax Managers hosted a presentation to describe the guidelines being drafted and reviewed key provisions. Rich Arrow, Marin County Auditor-Controller and Rod Dole, Sonoma County Auditor-

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Controller presented the group with the Guidelines for the VLF, Triple Flip, and ERAFIII. They were later joined by Wayne Beck, Local Government Reporting Section, Division of Accounting and Reporting, of the State Controller's Office. [See agenda and background information on pages 148 - 153 of Volume IV].

6. Dave Elledge, Santa Clara County Auditor-Controller, in his e-mail dated October 21, 2004 to some members of the committee, clarified and/or responded to some issues regarding the cost recovery for counties administering the SB1096 requirements through the SB90 state mandated cost program. Along with this e-mail was a discussion as to whether the ERAFIII reduction should be included in the calculation of the County Property Tax Administrative Cost factor. [See County tax administrative requirements on pages 175-235 of Volume III].
7. On November 19, 2004, Pat Landingham of the Department of Finance responded to some of the issues raised by Rita Woodard of Tulare County regarding some special districts not receiving ad valorem property tax allocation to cover their ERAF III shift amount.
8. Pam Johnston based on a letter received from the State Controller's Office announced that the ERAFIII amounts on the Special Districts ERAF contributions form be reported as required by AB2115 Chapter 610 of the Statutes of 2004.
9. On March 10, 2005, Pam Johnston of Sonoma County sent an e-mail to all members of SACA regarding the result of a March 8, 2005 teleconference as to whether RDA's should or should not be included in the ERAFIII reduction on the allocation portion of the Property Tax Admin. Fee. The committee determined that RDA's admin. Fee should not be reduced.

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A key activity in the planning phase was interpretation of the subject laws. Presentations and discussions about key test claim provisions were tape-recorded and provided to tax managers throughout the State for further interpretation. Tax supervisors were also provided a copy of this tape to come up with their own interpretations.

The next step was the development of policies, procedures and guidelines for timely compliance. The State Association of County Auditors formed a special subcommittee on the subject.

Implementation

The ancillary tax allocation system requires county staff to flawlessly perform a multitude of accounting activities in meeting the general funding levels set forth in the 2004 State Budget Act. For instance, complex custodial account transfers via detailed journal vouchers were executed. New interest earning allocations had to be computed. Special ERAF accounts had to be balanced and reconciled.

Also, allocation transactions and balances were periodically confirmed and verified. This is particularly important when allocation adjustment changes are made by Department of Finance (DOF).

In addition, all work performed was and remains subject to audit. Great care must be taken to document work and maintain clear audit trails. This is particularly important where so many complex transactions are involved, as here, under the test claim legislation.

To implement the new ancillary tax revenue allocation system the following additional work had to be performed:

1. Establishment of two new special funds – Sales and Use Tax Compensation Fund and Vehicle License Fee Property Tax Compensation Fund.
2. Development of local user requirements for the two newly created funds for additional property tax revenue allocations. Apportionment

of the monthly payment distributions of the Educational Revenue Augmentation Fund (ERAF) revised to meet the requirements of the statute. See Volume V, pages 14-18, for details of work performed regarding:

1. ERAF Apportionment Summary Schedules – December 2004 Distribution
 - a. Sales & Use Tax Compensation Fund [SE1]
 - b. Vehicle License Fee Compensation Fund [SF7]
2. ERAF Apportionment VLF/Sales Tax & Use Tax – January 2005 Distribution
 - a. Sales & Use Tax Compensation Fund [SE1]
 - b. Vehicle License Fee Compensation Fund [SF7]
3. ERAF Apportionment VLF/Sales Tax & Use Tax – February 2005 Distribution
 - a. Sales & Use Tax Compensation Fund [SE1]

3. Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies. See Volume V, pages 22-56, for details of work performed regarding:

1. Estimated Countywide Adjustment Amount [Page 22]
2. VLF Fee Adjustment Amount Schedule [Page 23]
3. Revenue and Taxation Code Section 10751 – 10760 [Page 24]
4. Revenue and Taxation Code Section 11001 – 11006 [Page 25]
5. State Controller's Office Allocation Reduction Schedule [Pages 26-28]
 - a. Reduction to Amounts Allocated R & T Code Section 97.70 [County]
 - b. Reduction to Amounts Allocated R & T Code Section 97.71 [Cities Only]
6. ERAF III Distribution from Agencies to ERAF [Pages 29-32]
7. ERAF Shift & Health and Safety Code 33681.12 [Pages 33-34]
8. ERAF Shift Schedule by Special District [Pages 35-36]
9. ERAF Shift Schedule by County – Multi County Special

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- Districts Correspondence Green Valley Water District [Pages 37-38]
10. Department of Finance Opinion – ERAF III Non-Ad Valorem Special Districts [Pages 39]
 11. Special Districts Financial Transaction Report [Pages 40-48]
 - a. Consolidated Sewer Maintenance District
 12. Secured Defaulted Tax Ledger – Special District [Pages 49-56]
4. Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund. See Volume V, pages 57-58, for details of work performed regarding:
1. ERAF – VLF Fee and Sales & Use Tax
 - a. Summary Payment Distribution Schedule
5. VLF/Sales Tax & Use Tax 1st Payment Schedule 2004-05 [Counties, Cities, Special Districts]. See Volume V, pages 59-62, for details of work performed regarding:
1. Sales & Use Tax Compensation Fund [SE1]
 2. Vehicle License Fee Compensation Fund [SF7]
6. Development and implementation of a new Supplemental Tax Roll apportionment factor file to include the VLF adjustment amounts. VLF/Sales Tax & Use Tax 1st Payment Schedule 2004-05. See Volume V, pages 63-85, for details of work performed regarding:
1. Apportionment Factor File AF91. Pages 63 - 75
 2. Modified AB8 Ratio Reports Pages 76 - 85
7. Inclusion of the ERAF III shift in the calculation of the County Property Tax Administrative Cost (SB2557). See Volume V, pages 98-133, for details of work performed regarding:
1. SB2557 County Property Tax Administrative Cost 2004-05. Page 98
 2. SB2557 Property Tax Administrative Cost – Recovered/Share to Departments. Page 99
 3. SB2557 Administrative Cost Schedule for County/Cities 2004-05. Pages 100 - 121
 - a. Recovery of Administrative Cost for Special Districts
 - b. Recovery of Administrative Cost for County Redevelopment Agency
 - c. Recovery of Administrative Cost for Cities

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4. SB2557 Administrative Cost Variance Schedule for County/Cities.
Pages 122 - 133

8. Modification of the monthly payment distributions of the Educational Revenue Augmentation Fund (ERAF) in order to meet the requirements of the statute. See Volume V, pages 134-136, for details of work performed regarding:
 1. ERAF Allocation Correspondence – County Office of Education
Page 134
 2. ERAF Allocation – Community Redevelopment Agency. Page 135
 3. Accounting – Fund transfer Journal Voucher [ERAF to Various]
Page 136

9. Perform the activities necessary to shift Community Redevelopment Agencies ERAF III contribution in May to ERAF. See Volume V, pages 137-161, for details of work performed regarding:
 1. South Pasadena Redevelopment Agency ERAF Shift. Page 137
 2. CRA Remittance Advice. Page 138
 3. Remittance Advice Summary. Page 139
 4. ERAF Shift H & S Code 33681.12. Page 140
 5. CRA ERAF Shift Adjustment Correspondence. Pages 142 - 143
 6. Remittance Advice Summary – Bellflower. Pages 144 - 149
 7. Department of Finance RDA Transfer Schedules. Page 150
 - a. CRA Correspondence ERAF Shift – San Dimas

10. Calculation of the Unitary apportionment factor by including the VLF adjustment amount to allocate the Unitary revenue growth in excess of the 2%. See Volume V, pages 151-161, for details of work performed regarding:
 1. Apportionment Factor File [AF93] – Modified AB8 Ratios Report
Pages 151-161.

11. Adjust the “true-up” amount for Sales and Use Tax and Vehicle License Fee as provided by the State Controller’s Office. See Volume V, page 162, for details of work performed regarding:
 1. VLF Property Tax Compensation Fund – True Up Calculations
Page 162

12. Perform 1st and 2nd ERAFIII shift from local taxing agencies to ERAF in December and April, respectively. See Volume V, pages 163-168, for details of work performed regarding:

1. ERAF 1st Payment Schedule 2004-05 [Counties, Cities, Special Districts]. Pages 163 - 167
 - a. Transfer of Funds to ERAF Fund RD9
2. Accounting Division Journal Vouchers – First Payment Transfer
 - a. VLF Swap, Triple Flip, ERAF Fund Transfers. Page 168

State Reporting

The State Controller's Office is charged with monitoring compliance with statutory mandates to reallocate property tax revenues under the subject laws. The County prepares voluminous, periodic, special State reports, required by the State Controller's Office (SCO) to monitor compliance with the subject laws. As an example, the County has to report in June to the State Controller's Office, the Vehicle License Fee amounts apportioned to each taxing agency within the County. The County also has to report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.

Distribution

Based on property tax revenue collections, the County was required to periodically update (input) computerized distribution ERAF schedules, affecting K-12, Community Colleges and the Superintendent of Schools. Initially, to ensure timely compliance, manual apportionments, distributions, allocations were performed. See example of work performed on an ERAF distribution schedule in Volume III, pages 131-132].

Administration

County Auditor-Controller personnel were called upon to explain the new property tax revenue allocations under the subject laws. Tax Division management planned on informing everyone affected of the new legislation by having a training presentation on the issue. On three separate occasions, the Apportionment and Refund Section and the Community Redevelopment Agency and Distribution Section provided a training presentation to all Tax

Division staff and County departments affected by SB 1096 and AB 2115 (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office). In addition considerable staff time was involved in answering questions from the County's local taxing jurisdictions regarding their specific allocation (s).

Therefore Los Angeles County has performed, and continues to perform, substantial work specifically to comply with the subject laws and should be reimbursed for its "costs mandate by the State" as defined in Government Code Section 17514.

Cost Study

The additional costs which the County of Los Angeles and twenty-three other counties incurred in complying with the test claim legislation were studied and are reported here for two years [2004-05 and 2005-06]. As noted on the milestone chart [attached on page 6 in Volume I], counties began incurring these costs on September 1, 2004. The three cost categories used in the study were:

- A. Planning
- B. Implementation
- C. Administration and Reporting.

The cost survey was based on responses of county staff to questions on the their time and resources necessary to comply with the requirements of the test claim legislation, not required under prior law. Specifically, county staff were asked about the following activities:

A. Planning

1. Legislation Analysis
2. Training Expenses. This includes transportation, lodging, and employee hours.
3. Preparation of Training Presentation.
4. Training Presentation provide to County departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).

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5. Review Cities and County Vehicle License Fee revenues to include growth.
6. Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).
7. Other – Please specify the procedure.
8. Other

B. Implementation

1. Establish Special Funds – Sales and Use Tax Compensation Fund and Vehicle License Fee Property Tax Compensation Fund.
2. Review of the “countywide adjustment amounts” for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.
3. Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.
4. Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities).
5. Adjust the “true-up” amount of Sales and Use Tax and Vehicle License Fee as provided by the State Controller’s Office.
6. Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.
7. Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.
8. Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.
9. Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.
10. Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.

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- 11. Distribution ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.
- 12. Other – Please specify the procedure
- 13. Other
- 14. Other

C. Administration and Reporting

- 1. Report in June 2005 to the State Controller’s Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.
- 2. Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.
- 3. Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.
- 4. Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.
- 5. County Property Tax Administration Cost (SB 2557) reduction due to ERAF III contribution.
- 7. Other – Please specify the procedure.
- 8. Other
- 9. Other

Cost Survey Findings

The cost survey findings indicated that Statewide, counties have incurred costs during 2004-05¹, in implementing the test claim legislation and that those costs total \$13,301,018. The costs which counties will incur during 2005-06, in implementing the test claim legislation, are estimated to total \$12,580,829. Los Angeles County costs for these periods was \$2,787,650 for 2004-05 and \$2,876,875 for 2005-06. On the following pages the costs are reported by county and by reimbursable activity for the 2004-05 and 2005-06 fiscal years. Also, the methodology used in preparing the Statewide cost estimates follows each year’s cost data.

¹ As noted in the declarations of Kelvin Aikens [in Volume II, page 2], Darlene Quyen Hoang [in Volume II, page 30], and Leonard Kaye [in Volume II, page 135], the County of Los Angeles began incurring costs under the test claim legislation on September 1, 2004.

SB90 TEST CLAIM FOR

SB1096 AND AB2116
 FISCAL YEAR 2004-06

YEAR 1

	LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY	
A. PLANNING										
1	Legislation Analysis	\$ 2,380	\$ -	\$ 444	\$ 28,740	\$ 88	\$ 3,545	\$ 2,011	\$ 100	\$ 1,043
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ 17,219	\$ -	\$ 2,221	\$ 2,569	\$ 622	\$ 291	\$ 1,227	\$ 100	\$ 1,859
3	Preparation of Training Presentation	\$ 5,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ 1,909	\$ -	\$ 444	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -
5	Review Cities and County Vehicle License Fee revenues to include growth.	N/A	\$ -	\$ 222	\$ 900	\$ -	\$ -	\$ -	\$ 100	\$ -
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 1,951	\$ -	\$ -	\$ 1,830	\$ 192	\$ 927	\$ 108	\$ 100	\$ 225
7	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,068	\$ -	\$ -	\$ -
	SUB-TOTAL (A)	\$ 28,596	\$ -	\$ 3,331	\$ 34,255	\$ 902	\$ 5,831	\$ 3,346	\$ 400	\$ 3,127
B. IMPLEMENTATION										
1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ 1,951	\$ -	\$ -	\$ 983	\$ 192	\$ 502	\$ 295	\$ 100	\$ 128
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 465	\$ -	\$ -	\$ 2,062	\$ 36	\$ 125	\$ 166	\$ 200	\$ 64

SB90 TEST CLAIM FOR

SB1096 AND AB2116
 FISCAL YEAR 2004-06

YEAR 1

	LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY	
3	Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 1,046	\$ -	\$ -	\$ 1,139	\$ 48	\$ 752	\$ 865	\$ 100	\$ 160
4	Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 626	\$ -	\$ -	\$ 848	\$ 24	\$ 494	\$ 261	\$ 200	\$ 257
5	Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ 762	\$ -	\$ -	\$ -	\$ -	\$ -
6	Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 6,613	\$ -	\$ -	\$ 1,399	\$ 576	\$ 938	\$ 540	\$ 100	\$ 898
7	Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ 4,002	\$ -	\$ -	\$ 876	\$ 340	\$ -	\$ 27	\$ 200	\$ -
8	Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 417	\$ -	\$ -	\$ 673	\$ 48	\$ 316	\$ 324	\$ 200	\$ 128
9	Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 3,361	\$ -	\$ -	\$ 109	\$ -	\$ 322	\$ 108	\$ 50	\$ 128
10	Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 209	\$ -	\$ -	\$ 1,713	\$ 48	\$ 211	\$ 158	\$ 450	\$ 513
11	Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 565	\$ -	\$ -	\$ 539	\$ 36	\$ -	\$ 261	\$ 100	\$ 128
12	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUB-TOTAL (B)	\$ 19,255	\$ -	\$ -	\$ 11,103	\$ 1,348	\$ 3,660	\$ 3,005	\$ 1,700	\$ 2,404

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 254	\$ -	\$ -	\$ -	\$ 32	\$ 89	\$ 81	\$ 100	\$ 128
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 254	\$ -	\$ -	\$ 1,754	\$ 32	\$ 293	\$ 162	\$ 100	\$ 193
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 1,738	\$ -	\$ -	\$ 767	\$ 72	\$ 145	\$ 216	\$ 100	\$ 128
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 12,706	\$ -	\$ -	\$ 335	\$ 450	\$ -	\$ 1,905	\$ -	\$ -
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 2,724,847	\$ 429,718	\$ -	\$ 58,237	\$ 1,576,595	\$ 275,498	\$ 172,579	\$ 53,444	\$ 22,287
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUB-TOTAL (C)	\$2,739,799	\$ 429,718	\$ -	\$ 61,093	\$1,577,181	\$ 276,025	\$174,943	\$ 53,744	\$ 22,736
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GRAND TOTAL (A + B + C)	\$2,787,650	\$ 429,718	\$ 3,331	\$106,451	\$1,579,431	\$ 285,516	\$181,294	\$ 55,844	\$ 28,267
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Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

	MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY	
A. PLANNING									
1	Legislation Analysis	\$ 3,546	\$ 1,567	\$ 2,497.95	\$ 9,880	\$ 7,070	\$ 3,649	\$ 1,449	\$ 550
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ 2,938	\$ 933	\$ 2,870.36	\$ -	\$ 4,226	\$ 2,487	\$ 5,647	\$ 1,926
3	Preparation of Training Presentation	\$ 1,735	\$ -	\$ 155.30	\$ 2,860	\$ 5,127	\$ 570	\$ -	\$ 550
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ 867	\$ -	\$ 1,294.96	\$ -	\$ 532	\$ 122	\$ -	\$ 275
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ -	\$ -	\$ 155.30	\$ -	\$ -	\$ 285	\$ -	\$ 275
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 676	\$ 38	\$ 155.30	\$ 520	\$ 1,221	\$ 204	\$ 1,573	\$ 559
7	Other - Please specify the procedure.	\$ 4,215	\$ -	\$ 232.95	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ 624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (A)		\$ 14,601	\$ 2,538	\$ 7,362.12	\$ 13,260	\$ 18,176	\$ 7,317	\$ 8,669	\$ 4,135
B. IMPLEMENTATION									
1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ 250	\$ 82	\$ 161.87	\$ 260	\$ 429	\$ 41	\$ 617	\$ 275
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ -	\$ 76	\$ 575.33	\$ 260	\$ 626	\$ 326	\$ 571	\$ 255

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignments

YEAR 1

	MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ -	\$ 38	\$ 355.72	\$ 260	\$ 2,347	\$ 366	\$ 1,196	\$ 1,150
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 445	\$ 76	\$ 310.60	\$ 312	\$ 706	\$ 285	\$ 543	\$ 697
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ -
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 291	\$ 268	\$ 388.25	\$ 312	\$ 20,928	\$ 407	\$ 963	\$ 3,120
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ -	\$ -	\$ -	\$ -	\$ 458	\$ -	\$ -	\$ -
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 542	\$ 154	\$ 155.30	\$ 312	\$ 602	\$ 163	\$ 1,333	\$ 485
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 269	\$ 76	\$ 380.94	\$ 312	\$ 598	\$ 489	\$ -	\$ 1,995
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 388	\$ 38	\$ 167.90	\$ -	\$ 560	\$ 326	\$ 667	\$ 155
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 178	\$ 19	\$ 77.65	\$ -	\$ 257	\$ 285	\$ 2,346	\$ 355
12 Other - Please specify the procedure.	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ 163	\$ -	\$ -
13 Other	\$ 857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (B)	\$ 4,106	\$ 827	\$ 2,573.56	\$ 2,288	\$ 27,511	\$ 2,851	\$ 8,236	\$ 8,487

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

Accounting for Local Revenue Realignment

YEAR 1

MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ -	\$ 38	\$ 155.30	\$ 260	\$ 1,024	\$ 81	\$ -	\$ 110
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 502	\$ 38	\$ 714.85	\$ 260	\$ 560	\$ 81	\$ -	\$ 110
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 242	\$ 38	\$ 310.60	\$ 260	\$ 206	\$ 448	\$ -	\$ 110
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 970	\$ -	\$ 608.66	\$ 260	\$ -	\$ 463	\$ 7,050	\$ 303
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 141,687	\$ 68,650	\$ 124,966.00	\$ 140,000	\$ 524,362	\$ 159,487	\$ 105,464	\$ 667,755
6	Other - Please specify the procedure.	\$ 954	\$ -	\$ -	\$ -	\$ -	\$ 896	\$ -	\$ -
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUB-TOTAL (C)	\$ 144,355	\$ 68,764	\$ 126,755.41	\$ 141,040	\$ 526,152	\$ 161,985	\$ 112,514	\$ 668,388
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GRAND TOTAL (A + B + C)	\$ 163,062	\$ 72,129	\$ 136,691.09	\$ 156,588	\$ 571,839	\$ 172,153	\$ 129,419	\$ 681,010
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Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

SB90 TEST CLAIM FOR

County of Los Angeles Test Claim

Accounting for Local Revenue Realignment

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
A. PLANNING								
1 Legislation Analysis	\$ 1,512	\$ -	\$ 2,025	\$ 21,289	\$ 7,044.78	\$ 1,600	\$ 751.50	\$ 102,781.98
2 Training Expenses. This includes transportation, lodging, and employee hours.	\$ 252	\$ 3,081	\$ -	\$ 2,901	\$ 1,673.26	\$ 1,924	\$ 7,077.82	\$ 64,044.46
3 Preparation of Training Presentation	\$ 1,016	\$ -	\$ 567	\$ 1,516	\$ -	\$ -	\$ 1,002.00	\$ 20,235.92
4 Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ 583	\$ -	\$ 931	\$ -	\$ -	\$ -	\$ -	\$ 7,173.90
5 Review Cities and County Vehicle License Fee revenues to include growth.	\$ -	\$ -	\$ -	\$ 1,213	\$ -	\$ -	\$ -	\$ 3,150.30
6 Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 450	\$ 216	\$ -	\$ 2,721	\$ 365.84	\$ 200	\$ 334.00	\$ 14,566.14
7 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ 2,212	\$ -	\$ -	\$ -	\$ 6,659.95
8 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,692.00
SUB-TOTAL (A)	\$ 3,813	\$ 3,297	\$ 3,523	\$ 31,852	\$ 9,083.88	\$ 3,724	\$ 9,165.32	\$ 220,304.65
B. IMPLEMENTATION								
1 Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ 150	\$ 83	\$ 81	\$ 271	\$ -	\$ 40	\$ 83.50	\$ 6,975.37
2 Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 150	\$ 81	\$ 567	\$ 202	\$ 272.89	\$ -	\$ -	\$ 7,080.22

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

Section 5. Written Narrative
County of Los Angeles Test Claim
Accounting for Local Revenue Realignments

YEAR 1

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 300	\$ 243	\$ 405	\$ 1,401	\$ 252.51	\$ -	\$ 459.25	\$ 12,883.48
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 300	\$ 419	\$ 141	\$ 277	\$ 95.77	\$ 320	\$ 334.00	\$ 7,971.37
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,022.00
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 3,800	\$ 243	\$ -	\$ 492	\$ 808.33	\$ 640	\$ 626.25	\$ 44,350.83
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ 950	\$ -	\$ -	\$ -	\$ 42.79	\$ 320	\$ -	\$ 7,215.79
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 75	\$ 324	\$ 141	\$ 364	\$ 85.58	\$ 80	\$ 46.58	\$ 6,968.46
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 75	\$ 81	\$ -	\$ 351	\$ 85.58	\$ -	\$ 125.25	\$ 8,915.77
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 75	\$ -	\$ -	\$ 101	\$ 171.16	\$ -	\$ 234.36	\$ 6,185.42
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 75	\$ -	\$ 41	\$ 188	\$ 42.79	\$ -	\$ 46.58	\$ 5,540.02
12 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705.00
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 857.00
14 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344.00
SUB-TOTAL (B)	\$ 5,950	\$ 1,474	\$ 1,376	\$ 3,647	\$ 1,857.40	\$ 1,400	\$ 1,955.77	\$ 117,014.73

SB90 TEST CLAIM FOR

Accounting for Local Revenue Realignment

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL	
C. ADMINISTRATION, ACCOUNTING AND REPORTING									
1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 75	\$ -	\$ 20	\$ 101	\$ 85.58	\$ 40	\$ 125.25	\$ 2,799.13
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 75	\$ 40	\$ 20	\$ 878	\$ 85.58	\$ 40	\$ 164.49	\$ 6,356.92
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 75	\$ -	\$ 81	\$ 202	\$ 244.05	\$ -	\$ 199.21	\$ 5,581.86
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ -	\$ -	\$ 324	\$ 676	\$ 85.58	\$ 500	\$ 2,235.60	\$ 28,871.84
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 83,563	\$ 30,777	\$ -	\$ 153,184	\$ 91,450.00	\$ -	\$ 339,707.00	\$ 7,944,257.00
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850.00
7	Other	\$ -	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732.00
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (C)		\$ 83,788	\$ 31,020	\$ 445	\$ 155,041	\$ 91,951	\$ 580	\$ 342,432.00	\$ 7,990,448.75
GRAND TOTAL (A + B + C)		\$ 93,551	\$ 35,791	\$ 5,344	\$ 190,540	\$ 102,892	\$ 5,704	\$ 353,553.00	\$ 8,327,768.13

Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignment

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

California: County	[1] Population		[2] Sample Cost	[3] Percentage	
	As of 1/1/2005	% Population	A	Allocation B	Cost A or B
ALAMEDA	1,507,500	4.0953%	429,718	-	429,718.00
ALPINE	1,262	0.0034%	-	456.01	456.01
AMADOR	37,574	0.1021%	3,331	-	3,331.00
BUTTE	214,119	0.5817%	106,451	-	106,451.00
CALAVERAS	44,796	0.1217%	1,579,431	-	1,579,431.00
COLUSA	20,880	0.0567%	-	7,544.76	7,544.76
CONTRA COSTA	1,020,898	2.7734%	285,516	-	285,516.00
DEL NORTE	28,895	0.0785%	-	10,440.89	10,440.89
EL DORADO	173,407	0.4711%	181,294	-	181,294.00
FRESNO	883,537	2.4002%	-	319,256.40	319,256.40
GLENN	28,197	0.0766%	-	10,188.68	10,188.68
HUMBOLDT	131,334	0.3568%	55,844	-	55,844.00
IMPERIAL	161,800	0.4396%	-	58,464.65	58,464.65
INYO	18,592	0.0505%	-	6,718.02	6,718.02
KERN	753,070	2.0458%	-	272,113.58	272,113.58
KINGS	144,732	0.3932%	-	52,297.32	52,297.32
LAKE	63,250	0.1718%	-	22,854.69	22,854.69
LASSEN	35,455	0.0963%	-	12,811.28	12,811.28
LOS ANGELES	10,226,506	27.7816%	2,787,650	-	2,787,650.00
MADERA	141,007	0.3831%	28,267	-	28,267.00
MARIN	252,485	0.6859%	163,062	-	163,062.00
MARIPOSA	17,991	0.0489%	-	6,500.85	6,500.85
MENDOCINO	89,974	0.2444%	-	32,511.12	32,511.12
MERCED	240,162	0.6524%	72,129	-	72,129.00
MODOC	9,700	0.0264%	-	3,504.99	3,504.99
MONO	13,563	0.0368%	-	4,900.84	4,900.84
MONTEREY	425,102	1.1548%	-	153,605.94	153,605.94
NAPA	133,294	0.3621%	-	48,164.32	48,164.32
NEVADA	98,955	0.2688%	-	35,756.30	35,756.30
ORANGE	3,056,865	8.3044%	-	1,104,564.63	1,104,564.63

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignment

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

California: County	[1] Population		[2] Sample Cost	[3] Percentage Allocation		Cost
	As of 1/1/2005	% Population	A	B	A or B	
PLACER	305,675	0.8304%	136,691	-	136,691.09	
PLUMAS	21,231	0.0577%	-	7,671.59	7,671.59	
RIVERSIDE	1,877,000	5.0991%	-	678,233.36	678,233.36	
SACRAMENTO	1,369,855	3.7214%	156,588	-	156,588.00	
SAN BENITO	57,602	0.1565%	-	20,813.85	20,813.85	
SAN BERNARDINO	1,946,202	5.2871%	-	703,238.74	703,238.74	
SAN DIEGO	3,051,280	8.2892%	571,839	-	571,839.00	
SAN FRANCISCO	799,263	2.1713%	-	288,804.92	288,804.92	
SAN JOAQUIN	653,333	1.7749%	-	236,074.71	236,074.71	
SAN LUIS OBISPO	260,727	0.7083%	172,153	-	172,153.00	
SAN MATEO	723,453	1.9654%	-	261,411.80	261,411.80	
SANTA BARBARA	419,260	1.1390%	129,419	-	129,419.00	
SANTA CLARA	1,759,585	4.7801%	681,010	-	681,010.00	
SANTA CRUZ	260,240	0.7070%	93,551	-	93,551.00	
SHASTA	178,197	0.4841%	35,791	-	35,791.00	
SIERRA	3,538	0.0096%	-	1,278.42	1,278.42	
SISKIYOU	45,819	0.1245%	5,344	-	5,344.00	
SOLANO	421,657	1.1455%	-	152,361.13	152,361.13	
SONOMA	478,440	1.2997%	190,540	-	190,540.00	
STANISLAUS	504,482	1.3705%	102,892	-	102,892.00	
SUTTER	88,945	0.2416%	-	32,139.30	32,139.30	
TEHAMA	60,019	0.1630%	-	21,687.21	21,687.21	
TRINITY	13,749	0.0374%	5,704	-	5,704.00	
TULARE	409,871	1.1135%	353,553	-	353,553.00	
TUOLUMNE	58,504	0.1589%	-	21,139.78	21,139.78	
VENTURA	813,052	2.2088%	-	293,787.42	293,787.42	
YOLO	187,743	0.5100%	-	67,838.87	67,838.87	
YUBA	66,734	0.1813%	-	24,113.60	24,113.60	
Total	36,810,358	100.00%	8,327,768	4,973,249.98	13,301,018.07	

Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignment

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

California: County	[1] Population		[2] Sample Cost	[3] Percentage Allocation		Cost
	As of 1/1/2005	% Population	A	B	A or B	

Notes:

- [1] Source: From California Department of Finance website, "E-1 City / County Population Estimates with Annual Percent Change — January 1, 2004 and 2005." Located at www.dof.ca.gov/HTML/DEMOGRAP/repndat.htm.
- [2] Source: Sample cost is the cost as reported by 24 counties that participated in the State-wide cost survey for this test claim.
- [3] The cost is based on the percentage of the population of 35 counties that did not respond, times the total estimated cost for the entire population less the amount reported by the 24 participating counties. (See computation of estimated cost of 35 non-participating counties below in Note 4)

[4] **Computation of total cost of 35 non-participating counties:**

100%	=	62.61% + 37.39%	62.61%	=	8,327,768.00
	=	62.61%X + 37.39%	62.61% X	=	8,327,768.00
	=	8,327,768.00 + 37.	X	=	8,327,768.00/62.61%
			X	=	13,301,019.01
		Therefore:	Y	=	13,301,019.01 - 8,327,768
			Y	=	4,973,251.01

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY	
A. PLANNING										
1	Legislation Analysis	\$ -	\$ -	\$ -	\$ 1,533	\$ -	\$ -	\$ 479	\$ -	\$ -
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ -	\$ -	\$ -	\$ 1,170	\$ -	\$ -	\$ 840	\$ 100	\$ -
3	Preparation of Training Presentation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ 2,086	\$ -	\$ -	\$ 1,343	\$ 160	\$ 789	\$ 114	\$ 100	\$ 621
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 975	\$ -	\$ -	\$ 383	\$ 72	\$ 116	\$ 57	\$ 100	\$ 272
7	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUB-TOTAL (A)	\$ 3,061	\$ -	\$ -	\$ 4,429	\$ 232	\$ 905	\$ 1,490	\$ 300	\$ 893
B. IMPLEMENTATION										
1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 465	\$ -	\$ -	\$ 577	\$ 36	\$ 125	\$ 157	\$ 200	\$ 78

SB90 TEST CLAIM FOR

SB1096 AND AB2116
 FISCAL YEAR 2004-06

YEAR 2

	LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ -	\$ -	\$ -	\$ 568	\$ 48	\$ -	\$ -	\$ 100	\$ -
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 626	\$ -	\$ -	\$ 733	\$ 24	\$ 494	\$ 196	\$ 200	\$ 310
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ 834	\$ -	\$ -	\$ 806	\$ 48	\$ 494	\$ 322	\$ -	\$ 621
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 9,715	\$ -	\$ -	\$ 647	\$ 970	\$ 211	\$ 114	\$ 100	\$ 621
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ 4,002	\$ -	\$ -	\$ 689	\$ 340	\$ -	\$ 28	\$ 200	\$ 621
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 417	\$ -	\$ -	\$ 537	\$ 48	\$ 316	\$ 343	\$ 200	\$ 155
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 1,721	\$ -	\$ -	\$ 76	\$ -	\$ 322	\$ 57	\$ 50	\$ 155
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 209	\$ -	\$ -	\$ 333	\$ 48	\$ 105	\$ 160	\$ 450	\$ 621
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 565	\$ -	\$ -	\$ 461	\$ 36	\$ -	\$ 196	\$ 100	\$ 155
12 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (B)	\$ 18,554	\$ -	\$ -	\$ 5,427	\$ 1,598	\$ 2,067	\$ 1,573	\$ 1,600	\$ 3,337

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 254	\$ -	\$ -	\$ -	\$ 32	\$ 89	\$ 57	\$ 100	\$ -
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 254	\$ -	\$ -	\$ 409	\$ 32	\$ 110	\$ 85	\$ 100	\$ 244
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 869	\$ -	\$ -	\$ 155	\$ 48	\$ -	\$ 57	\$ 100	\$ 155
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 11,159	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 478	\$ -	\$ -
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 2,842,724	\$ -	\$ -	\$ 60,733	\$1,639,659	\$ 283,763	\$ 175,000	\$ 53,500	\$ 22,750
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUB-TOTAL (C)	\$ 2,855,260	\$ -	\$ -	\$ 61,297	\$1,640,071	\$ 283,962	\$175,677	\$ 53,800	\$ 23,149
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GRAND TOTAL (A + B + C)	\$ 2,876,875	\$ -	\$ -	\$ 71,153	\$1,641,901	\$ 286,934	\$178,740	\$ 55,700	\$ 27,379
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Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
A. PLANNING								
1	Legislation Analysis	\$ -	\$ -	\$ 807.50	\$ 1,482	\$ -	\$ -	\$ -
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ -	\$ -	\$ 2,203.81	\$ -	\$ -	\$ 620	\$ -
3	Preparation of Training Presentation	\$ -	\$ -	\$ 80.75	\$ 715	\$ -	\$ -	\$ -
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ -	\$ -	\$ 673.38	\$ -	\$ -	\$ 126	\$ -
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ 2,000	\$ 76	\$ 1,614.99	\$ 1,560	\$ 1,356	\$ -	\$ 1,000
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 100	\$ 38	\$ 161.50	\$ 520	\$ 306	\$ -	\$ 7,865
7	Other - Please specify the procedure.	\$ -	\$ -	\$ 161.50	\$ -	\$ -	\$ -	\$ -
8	Other	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (A)		\$ 3,100	\$ 114	\$ 5,703.43	\$ 4,277	\$ 1,662	\$ 746	\$ 8,865
0								
1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 200	\$ 76	\$ 598.33	\$ 260	\$ 146	\$ 252	\$ 500

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 100	\$ -	\$ 127.69	\$ 260	\$ -	\$ 377	\$ 1,000	\$ -
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 450	\$ 76	\$ 322.99	\$ 312	\$ 492	\$ 168	\$ 500	\$ -
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ 500	\$ 38	\$ 403.74	\$ 260	\$ 765	\$ 419	\$ -	\$ -
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 500	\$ 268	\$ 322.99	\$ 312	\$ 87	\$ 168	\$ 1,400	\$ -
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ -	\$ 76	\$ 322.99	\$ 260	\$ 46,615	\$ -	\$ -	\$ -
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 500	\$ 154	\$ 161.50	\$ 312	\$ 173	\$ 168	\$ 1,333	\$ -
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 250	\$ 76	\$ 396.18	\$ 312	\$ 43	\$ 419	\$ -	\$ -
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 350	\$ 38	\$ 174.62	\$ -	\$ 901	\$ 294	\$ 667	\$ -
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 150	\$ 19	\$ 80.75	\$ -	\$ 43	\$ 84	\$ 2,346	\$ -
12 Other - Please specify the procedure.	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (B)	\$ 4,000	\$ 821	\$ 2,911.78	\$ 2,366	\$ 49,265	\$ 2,349	\$ 7,746	\$ -

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY	
C. ADMINISTRATION, ACCOUNTING AND REPORTING									
1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 300	\$ 38	\$ 161.50	\$ 260	\$ 492	\$ 84	\$ -	\$ -
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 300	\$ 38	\$ 716.93	\$ 260	\$ 346	\$ 84	\$ -	\$ -
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 250	\$ 38	\$ 322.99	\$ 260	\$ 206	\$ 461	\$ -	\$ -
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 1,000	\$ -	\$ 982.69	\$ 260	\$ -	\$ 322	\$ 7,040	\$ -
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 148,000	\$ 68,650	\$ 120,000.00	\$ 147,000	\$ 525,346	\$ 162,125	\$ 110,200	\$ -
6	Other - Please specify the procedure.	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 419	\$ -	\$ -
7	Other	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 503	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (C)		\$ 151,150	\$ 68,764	\$ 122,184.11	\$ 148,040	\$ 526,390	\$ 163,998	\$ 117,240	\$ -
GRAND TOTAL (A + B + C)		\$ 158,250	\$ 69,699	\$ 130,799.32	\$ 154,683	\$ 577,317	\$ 167,093	\$ 133,851	\$ -

Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL	
A. PLANNING									
1	Legislation Analysis	\$ -	\$ -	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ 4,623.50
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,933.81
3	Preparation of Training Presentation	\$ -	\$ -	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ 957.75
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799.38
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ 375	\$ 243	\$ -	\$ 630	\$ 250.00	\$ 960	\$ 1,766.60	\$ 17,044.59
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 175	\$ 81	\$ -	\$ 1,444	\$ 135.00	\$ 100	\$ 347.36	\$ 13,247.86
7	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161.50
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
	SUB-TOTAL (A)	\$ 550	\$ 324	\$ 162	\$ 2,396	\$ 385.00	\$ 1,060	\$ 2,113.96	\$ 42,768.39
B. IMPLEMENTATION									
1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78.00
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 150	\$ 81	\$ 162	\$ 104	\$ 272.89	\$ -	\$ -	\$ 4,440.22

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 300	\$ -	\$ 122	\$ 196	\$ -	\$ -	\$ 477.62	\$ 3,676.31
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 300	\$ 419	\$ 141	\$ 288	\$ 95.77	\$ 320	\$ 347.36	\$ 6,815.12
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ 952	\$ 135.00	\$ -	\$ 706.64	\$ 7,304.38
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ -	\$ 243	\$ -	\$ 510	\$ -	\$ 640	\$ 621.30	\$ 17,480.29
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ -	\$ -	\$ -	\$ -	\$ 42.79	\$ 320	\$ -	\$ 53,516.78
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 75	\$ 324	\$ 141	\$ 380	\$ 85.58	\$ 80	\$ 47.51	\$ 5,950.59
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 75	\$ -	\$ -	\$ 276	\$ 85.58	\$ -	\$ 130.26	\$ 4,444.02
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 75	\$ -	\$ -	\$ 104	\$ 42.79	\$ -	\$ 243.73	\$ 4,816.14
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 75	\$ -	\$ 41	\$ 196	\$ 72.79	\$ -	\$ 47.40	\$ 4,637.94
12 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
SUB-TOTAL (B)	\$ 1,050	\$ 1,067	\$ 607	\$ 3,006	\$ 803.19	\$ 1,360	\$ 2,651.82	\$ 114,159.79

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL	
C. ADMINISTRATION, ACCOUNTING AND REPORTING									
1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 75	\$ -	\$ 20	\$ 104	\$ 85.58	\$ 40	\$ 130.26	\$ 2,322.34
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 75	\$ 40	\$ 20	\$ 460	\$ 85.58	\$ 40	\$ 171.07	\$ 3,870.58
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 75	\$ -	\$ 81	\$ 104	\$ 85.58	\$ -	\$ 207.18	\$ 3,474.75
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ -	\$ -	\$ 324	\$ 354	\$ 85.58	\$ 40	\$ 2,325.02	\$ 24,670.29
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 88,577	\$ 32,000	\$ -	\$ 156,250	\$ 91,450.00	\$ -	\$ 353,296.00	\$ 7,081,023.00
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ 968	\$ -	\$ -	\$ -	\$ 2,187.00
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,003.00
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (C)		\$ 88,802	\$ 32,040	\$ 445	\$ 158,240	\$ 91,792.32	\$ 120	\$ 356,130.00	\$ 7,118,550.96
GRAND TOTAL (A + B + C)		\$ 90,402	\$ 33,431	\$ 1,214	\$ 163,642	\$ 92,980.51	\$ 2,540	\$ 360,895.00	\$ 7,275,479.14

Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignments

SB90 TEST CLAIM FOR

SB1096 AND AB2116
 FISCAL YEAR 2004-06

YEAR 2

California: County	[1] Population		[2] Sample Cost	[3] Percentage Allocation		Cost
	As of 1/1/2005	% Population	A	B	A or B	
ALAMEDA	1,507,500	4.0953%	-	-	-	
ALPINE	1,262	0.0034%	-	431.32	431	
AMADOR	37,574	0.1021%	-	-	-	
BUTTE	214,119	0.5817%	71,153	-	71,153	
CALAVERAS	44,796	0.1217%	1,641,901	-	1,641,901	
COLUSA	20,880	0.0567%	-	7,136.24	7,136	
CONTRA COSTA	1,020,898	2.7734%	286,934	-	286,934	
DEL NORTE	28,895	0.0785%	-	9,875.56	9,876	
EL DORADO	173,407	0.4711%	178,740	-	178,740	
FRESNO	883,537	2.4002%	-	301,970.04	301,970	
GLENN	28,197	0.0766%	-	9,637.00	9,637	
HUMBOLDT	131,334	0.3568%	55,700	-	55,700	
IMPERIAL	161,800	0.4396%	-	55,299.04	55,299	
INYO	18,592	0.0505%	-	6,354.26	6,354	
KERN	753,070	2.0458%	-	257,379.80	257,380	
KINGS	144,732	0.3932%	-	49,465.64	49,466	
LAKE	63,250	0.1718%	-	21,617.21	21,617	
LASSEN	35,455	0.0963%	-	12,117.60	12,118	
LOS ANGELES	10,226,506	27.7816%	2,876,875	-	2,876,875	
MADERA	141,007	0.3831%	27,379	-	27,379	
MARIN	252,485	0.6859%	158,250	-	158,250	
MARIPOSA	17,991	0.0489%	-	6,148.86	6,149	
MENDOCINO	89,974	0.2444%	-	30,750.78	30,751	
MERCED	240,162	0.6524%	69,699	-	69,699	
MODOC	9,700	0.0264%	-	3,315.21	3,315	
MONO	13,563	0.0368%	-	4,635.48	4,635	
MONTEREY	425,102	1.1548%	-	145,288.84	145,289	
NAPA	133,294	0.3621%	-	45,556.43	45,556	
NEVADA	98,955	0.2688%	-	33,820.25	33,820	
ORANGE	3,056,865	8.3044%	-	1,044,757.19	1,044,757	

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

Section 5. Written Narrative
 County of Los Angeles Test Claim
Accounting for Local Revenue Realignments

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

California: County	[1] Population		[2] Sample Cost		[3] Percentage Allocation		Cost A or B
	As of 1/1/2005	% Population	A	B	B	A or B	
PLACER	305,675	0.8304%	130,799	-	-	130,799	
PLUMAS	21,231	0.0577%	-	7,256.21	7,256.21	7,256	
RIVERSIDE	1,877,000	5.0991%	-	641,509.93	641,509.93	641,510	
SACRAMENTO	1,369,855	3.7214%	154,683	-	-	154,683	
SAN BENITO	57,602	0.1565%	-	19,686.87	19,686.87	19,687	
SAN BERNARDINO	1,946,202	5.2871%	-	665,161.38	665,161.38	665,161	
SAN DIEGO	3,051,280	8.2892%	577,317	-	-	577,317	
SAN FRANCISCO	799,263	2.1713%	-	273,167.37	273,167.37	273,167	
SAN JOAQUIN	653,333	1.7749%	-	223,292.28	223,292.28	223,292	
SAN LUIS OBISPO	260,727	0.7083%	167,093	-	-	167,093	
SAN MATEO	723,453	1.9654%	-	247,257.48	247,257.48	247,257	
SANTA BARBARA	419,260	1.1390%	133,851	-	-	133,851	
SANTA CLARA	1,759,585	4.7801%	-	601,380.53	601,380.53	601,381	
SANTA CRUZ	260,240	0.7070%	90,402	-	-	90,402	
SHASTA	178,197	0.4841%	33,431	-	-	33,431	
SIERRA	3,538	0.0096%	-	1,209.20	1,209.20	1,209	
SISKIYOU	45,819	0.1245%	1,214	-	-	1,214	
SOLANO	421,657	1.1455%	-	144,111.43	144,111.43	144,111	
SONOMA	478,440	1.2997%	163,642	-	-	163,642	
STANISLAUS	504,482	1.3705%	92,981	-	-	92,981	
SUTTER	88,945	0.2416%	-	30,399.09	30,399.09	30,399	
TEHAMA	60,019	0.1630%	-	20,512.94	20,512.94	20,513	
TRINITY	13,749	0.0374%	2,540	-	-	2,540	
TULARE	409,871	1.1135%	360,895	-	-	360,895	
TUOLUMNE	58,504	0.1589%	-	19,995.15	19,995.15	19,995	
VENTURA	813,052	2.2088%	-	277,880.09	277,880.09	277,880	
YOLO	187,743	0.5100%	-	64,165.69	64,165.69	64,166	
YUBA	66,734	0.1813%	-	22,807.95	22,807.95	22,808	
Total	36,810,358	100.00%	7,275,479	5,805,350.33	5,805,350.33	12,580,829	

Section 5. Written Narrative
County of Los Angeles Test Claim
Accounting for Local Revenue Realignments

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

California: County	[1] Population		[2] Sample Cost	[3] Percentage	
	As of 1/1/2005	% Population	A	B	Cost A or B

Notes:

- [1] Source: From California Department of Finance website, "E-1 City / County Population Estimates with Annual Percent Change — January 1, 2004 and 2005." Located at www.dof.ca.gov/HTML/DEMOGRAP/repndat.htm.
- [2] Source: Sample cost is the cost as reported by 24 counties that participated in the State-wide cost survey for this test claim.
- [3] The cost is based on the percentage of the population of 35 counties that did not respond, times the total estimated cost for the entire population less the amount reported by the 24 participating counties. (See computation of estimated cost of 35 non-participating counties below in Note 4)
- [4] **Computation of total cost of 35 non-participating counties:**

100%	=	57.8299% + 42.1	57.8299%	=	7,275,479.00
	=	57.8299% X + 42.	57.8299% X	=	7,275,479.00
	=	7,275,479.00 + 37.	X	=	7,275,479.00/57.8299%
			X	=	12,580,825.84
		Therefore:	Y	=	12,580,825.84 - 7,275,479
			Y	=	5,305,346.84

Section 5. Written Narrative
County of Los Angeles Test Claim
Accounting for Local Revenue Realignments

Fee, Offset Disclaimers are Not Applicable

The fee and offset funding disclaimers set forth in Government Code Sections 17556 (d) and (e) do not bar the recovery of 'costs mandated by the state', as defined in Government Code Section 17514.

Section 17556(d) is only applicable where “[t]he local agency or school district has the authority to levy service charges, fees or assessments sufficient to pay for the mandated program or increased level of service.” Here the County has no authority to levy service charges, fees or assessments under the test claim legislation or under other authority. In fact the test claim legislation explicitly prohibits the County from imposing a service charge, fee or assessment to pay for services claimed herein under Revenue and Taxation Code Section 97.75:

“Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services. [Emphasis added.]

Therefore, the fee disclaimer in 17556 (d) is not applicable to the instant claim and will not bar the recovery of 'costs mandated by the state' as claimed herein.

The offset funding disclaimers set forth in Government Code Sections 17556 (e) also does not bar the recovery of 'costs mandated by the state', as defined in Government Code Section 17514.

Section 17556(e) is only applicable where “ [t]he statute or executive order provides for offsetting savings to local agencies or school districts which result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the State mandate in an amount sufficient to fund the cost of the State mandate.”

No offsetting savings to local agencies or school districts were provided. Further, no revenue that was specifically intended to fund the costs of the State mandates claimed herein was provided. In this regard, no dedicated State, federal, local, or other non-local funds was available to implement the test claim legislation. So, the further conditions set forth in Government Code Sections 17553(b) (F) (i), (ii), (iii) and (iv) in Section 12 of Chapter 890, Statutes of 2004 [AB 2856] are met.

The fee and offset funding disclaimers set forth in Government Code Sections 17556 (d) and (e) do not bar the recovery of 'costs mandated by the state', as defined in Government Code Section 17514.

Section 17556(d) is only applicable where “[t]he local agency or school district Ballot Initiative Disclaimer is Not Applicable

The ballot initiative funding disclaimer set forth in Government Code Section 17556 (f) does not bar the recovery of 'costs mandated by the state', as defined in Government Code Section 17514.

Section 17556(f) is only applicable where “[t]he statute or executive order imposed duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a Statewide election or local election. This subdivision applies regardless of whether the statute or executive order was enacted or adopted before or after the date on which the ballot measure was approved by the voters.”

Here the test claim legislation was not expressly included in ballot initiatives or ‘reasonably within [their] scope’.

Two, possibly pertinent, ballot initiatives are Proposition 1A [attached in Volume II, on pages 163-164] and Proposition 57 [attached in Volume II, on pages 165-170].

Prop 1A guarantees 0.65% VLF rate to cities and counties. The VLF/property tax swap is statutory and is not referred to in any way by Proposition 1A. There's nothing in Proposition 1A that otherwise contemplates, refers to, or

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obliquely references ERAF III. While Proposition 1A does reference the triple flip, it only prohibits the Legislature from extending the triple flip beyond the date on which it terminates according to the existing statute (the day the fiscal recovery bonds are paid off). However, the triple flip is not "reasonably within the scope of" Proposition 1A simply because the same subject matter is referenced.

Proposition 57 added Government Code section 99072(c) which pledges revenues raised from the additional 1/4 cent sales tax to the "Fiscal Recovery Fund" to pay off the fiscal recovery bond. Section 99072(c), however, it is not part of the test claim legislation. Further, there is nothing in Prop 57 which indicates that the additional 1/4 cent sales tax, requiring a "triple flip", is "necessary to implement Prop 57.

With respect to whether "triple flip" is "reasonably within the scope of" Proposition 57, the test claim legislation goes far beyond any bond financing scheme envisioned by the framers of Prop 57. In this regard, the Senate Floor Analysis of SB 1096, included herein in Volume II, page 157, indicates that SB 1096 "contains legislative findings and declarations that this entire measure [including the "triple flip"] is a comprehensive revision to local government finances ... ", not encompassed by Prop 57.

Further, SB 1096 was not affected by Proposition 65 either. Prop 65 was not approved by the voters in the November 2, 2004 general election and, accordingly, is also not applicable here.

Therefore, the ballot initiative funding disclaimer set forth in Government Code Section 17556 (f) does not bar the recovery of 'costs mandated by the state', as defined in Government Code Section 17514.

State Funding Disclaimers Are Not Applicable

There are seven disclaimers specified in Government Code Section 17556 which could serve to bar recovery of "costs mandated by the State", as defined in Section 17514. These seven disclaimers do not apply to the instant claim, as shown, in seriatim, for pertinent sections of Section 17556.

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- (a) “The claim is submitted by a local agency or school district which requested legislative authority for that local agency or school district to implement the Program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district which requests authorization for that local agency to implement a given program shall constitute a request within the meaning of this paragraph.”
- (a) is not applicable as the subject law was not requested by the County claimant or any local agency or school district.
- (b) “The statute or executive order affirmed for the State that which had been declared existing law or regulation by action of the courts.”
- (b) is not applicable because the subject law did not affirm what had been declared existing law or regulation by action of the courts.
- (c) “The statute or executive order implemented a federal law or regulation and resulted in costs mandated by the federal government, unless the statute or executive order mandates costs which exceed the mandate in that federal law or regulation.”
- (c) is not applicable as no federal law or regulation is implemented in the subject law.
- (d) “The local agency or school district has the authority to levy service charges, fees or assessments sufficient to pay for the mandated program or increased level of service.”

- (d) is not applicable because, as previously discussed, the subject law did not provide or include any authority to levy any service charges, fees, or assessments.

- (e) “The statute or executive order provides for offsetting savings to local agencies or school districts which result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the State mandate in an amount sufficient to fund the cost of the State mandate.”

- (e) is not applicable as no offsetting savings are provided in the subject law and no dedicated revenue to fund the subject law is available as previously discussed.

- (f) “The statute or executive order imposed duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a Statewide election or local election. This subdivision applies regardless of whether the statute or executive order was enacted or adopted before or after the date on which the ballot measure was approved by the voters.”

- (f) is not applicable as the duties imposed in the subject law were not included in a ballot measure or reasonably within its scope as previously discussed.

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(g) “The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.”

(g) is not applicable as the subject law did not create or eliminate a crime or infraction and did not change that portion of the statute not relating directly to the penalty enforcement of the crime or infraction.

Therefore, [the above] seven disclaimers will not bar the recovery of “costs mandated by the State” as claimed herein.

Prior Decisions

The ‘Allocation of Property Tax Revenues’ decision of the Commission on State Mandates [Commission] in 1994 [CSM-4448] is the only one that is relevant to the instant claim. This decision, based on a test claim filed by County of Los Angeles, was the only response to a “tax” “allocation” key word search on Commission’s web site. A copy of this decision is include herein on pages 137-151 of Volume II].

Commission’s 1994 ‘Allocation of Property Tax Revenues’ decision held that reimbursable “costs mandated by the State” were incurred when performing property tax allocations and that such reimbursable activities were not subject to the fee and other funding disclaimers as is claimed herein. As noted in Commission’s [CSM-4448] decision [on page 141 herein of Volume II]:

“The Commission acknowledged that Revenue & Taxation Code section 97 does require the county auditor to follow guidelines which set forth instructions for counties regarding property tax reduction and allocation computations, deposits to the Educational Revenue Augmentation Fund, and property tax administrative costs. In addition, the Commission

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observed that the Revenue & Taxation Code section 97, subdivision (g), precludes counties from charging schools for administrative costs of property tax revenue allocation after the 1989-90 fiscal year and from recovering any lost school administrative fees by charging other types of jurisdictions.”

Here, the present test claim legislation also prohibits the County from charging a fee as Revenue Taxation code Section 97.75, under the current test claim legislation, explicitly states:

“Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services”.
[Emphasis added.]

Therefore, the Commission has precedent in its prior decision [CSM-4448] for finding reimbursable “costs mandated by the State” here, in the instant test claim legislation overhauling three types of tax allocation systems, without any fee authority to recover costs, as claimed herein.

Legislative Intent

The Legislature’s intent in imposing new duties upon local government in the test claim legislation is clearly illustrated in the Legislative Counsel’s Digest to Chapter 211, Statutes of 2004 [SB1096]. The Legislative Counsel finds [on page 37 herein of Volume II] that “this bill would impose a state-mandated local program” upon local government as “new duties [are imposed] upon local tax officials” as follows:

“This bill would, for the 2004-05 and 2005-06 fiscal years, reduce, by a specified amount, the vehicle license fee adjustment

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amount required to be allocated to a city, county, and city and county and instead require these revenues to be deposited in a county ERAF. This bill would also, for those same fiscal years, require a transfer of ad valorem property tax revenues from enterprise special districts and nonenterprise special districts, as defined, to county ERAFs. This bill would also require, for the 2006-07 fiscal year, that the amount of ad valorem property tax revenue deemed allocated to each enterprise special district and nonenterprise special district be increased by an amount equal to their reductions for the 2004-05 and 2005-06 fiscal years. This bill would also require a redevelopment agency to make a remittance to county ERAFs for those same fiscal years. This bill would authorize a redevelopment agency to defer the payment of a portion of this remittance if that agency finds that it is unable, for either of certain reasons, to pay the full allocation, and if the agency adopts a specified resolution. The bill would also authorize a legislative body, in lieu of making that payment during the 2004-05 and 2005-06 fiscal years, to remit, prior to May 10, 2005, and 2006 respectively, a designated amount to the county auditor for deposit in the county's Educational Revenue Augmentation Fund. This bill also would make conforming changes to related provisions. By imposing new duties upon local tax officials in the annual allocation of these revenues, this bill would impose a state-mandated local program.” [Emphasis added.]

Also, in the body of Chapter 211, Statutes of 2004 [SB 1096] itself, the Legislature provides in Section 48 [included herein on page 101 of Volume II] to indicate that State mandated reimbursements to local government are implicated under the bill as follows:

“Notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000),

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reimbursement shall be made from the State Mandates Claims Fund.”

It should be noted the Legislature did not merely tinker with local governments revenue allocation systems. The Legislature wanted [and got] sweeping changes. As noted in the Senate Floor Analysis for SB 1096, included herein in Volume II, page 157, SB 1096 “contains legislative findings and declarations that this entire measure [including the “triple flip”] is a comprehensive revision to local government finances ... “.

Moreover, the innovative revenue systems, detailed in the test claim legislation, required the close and daily collaboration of State and local revenue management officials. In this regard, the Budget Committee Analysis for AB 2115, indicates [on page 162 of Volume II], that:

“ The 2004-05 budget includes \$1.3 billion of annual General Fund (GF) savings in 2004-05 and 2005-06 by reducing property tax revenues to, or shifting them from, local government. These savings were implemented by SB 1096. Subsequent to enactment of SB 1096, a number of errors, omissions, and necessary revisions have been identified. This cleanup bill addresses various technical issues raised by local governments, the State Controller's Office, the Board of Equalization, and legislative staff. The bill was developed with the participation of bipartisan Assembly and Senate staff as well as the Administration.”

Of course, reimbursement for the \$1.3 billion the State saved in reducing local governments' property tax revenues is not sought here. What is sought here is reimbursement for the increased costs which the County of Los Angeles and other counties throughout the State have incurred during 2004-05 [\$13,301,018] and will incur during 2005-06 [\$12,580,829]¹ as an unavoidable consequence of complying with this test claim legislation.

“Costs Mandated by the State”

¹ See cost studies in Volume II, pages 6-17 for 2004-05 costs and pages 18-29 for 2005-06 costs. The Statewide cost for 2004-05 [\$13,301,018] is computed on page 16 of Volume II and for 2005-06 [\$12,580,829] is computed on page 28 of Volume II.

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In meeting the imperative and urgent requirements to overhaul property tax, sales and use tax, and vehicle license fee revenue allocation systems in California, counties performed substantial work as detailed herein. Adding to the complexity and difficulty of this work, specifications were frequently changed to meet specific revenue targets. Often, redesigned blueprints, so to speak, were redesigned again in “clean-up” bills, also included herein under the test claim legislation. These frequent changes, like construction change orders, proved to be expensive. In some cases, plans, methods, procedures, and computer programs had to be redone. In all cases, adjustments had to be re-computed, transacted, reported, and verified.

In the absence of counties’ substantial work in developing and operating new revenue allocation systems, the State would have had to hire and train hundreds of accountants, computer programmers and other professionals.

The State, spared the subject costs to date, is herein requested to compensate counties for such “costs mandated by the State” as defined in Government Code Section 17514.

Section 17514 defines “costs mandated by the state” and finds them present:

1. If there are “increased costs which a local agency is required to incur after July 1, 1980” and
2. If the costs are incurred “as a result of any statute enacted on or after January 1, 1975” and
3. If the costs are the result of “a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution”.

All three of the above criteria for finding cost mandated by the State are met.

The first two criteria are met in that the County is incurring increased costs after July 1, 1980 to comply with State mandates in the test claim legislation, all enacted in either 2003 or 2004 legislative sessions, well after the 1975 session.

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In addition, the County began incurring costs in order to comply with the test claim legislation on September 1, 2004 and so meets the recent requirement for reimbursement set forth in Section 17551(c) as amended by Chapter 890, Statutes of 2004 [AB 2856].

Also, as previously shown, costs resulting from the alleged mandates in the test claim legislation are well in excess of one thousand dollars (\$1,000) per annum, the minimum standard set forth in Government Code Section 17564(a).

Finally, the costs are the result of “a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution”.

The comprehensive revisions to local government finances under the test claim legislation were detailed herein under three categories:

1. Property taxes - Educational Revenue Augmentation Fund [ERAF]. The test claim legislation requires additional shifts to ERAF accounts, not required under prior law. The 1992-93 ERAF shift is now being called ERAF I; the 1993-94 ERAF shift is now being called ERAF II. The State Department of Finance has provided guidance on the amounts and timing of the new ERAF III shifts for local jurisdictions. These shifts will only be implemented by local taxing agencies for 2004/05 and 2005/06. It should be noted that cities, counties, redevelopment agencies, special districts, and joint county special districts are included in ERAF III. As the shifted payment criterion for each type of taxing agency is different, this shifting process is complex. The specific elements of the process are detailed in the following provisions of the test claim legislation: Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004, Chapter 211 [SB1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 97.75, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB1096; R&T Sections 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115.

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2. Motor Vehicle License Fee [MVLFF] Swap – The motor vehicle license fee swap for property taxes is to be a permanent swap. The State Department of Finance provided county Auditors with estimated 2004-05 amounts to be taken from the ERAF Fund for the counties and cities. A one-time “true-up” will be made in 2005-06 and then the MVLFF Swap amount will grow as the agency’s assessed value grows. Growth calculations should be made beginning in 2005/06 and each following year. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city’s prior jurisdictional boundaries (growth is without annexed areas). The specific elements of the process are detailed in the following provisions of the test claim legislation: Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115.

3. Triple Flip (0.25% Reduction to Bradley-Burns Sales Tax Authority) – The State will take 0.25% of local sales and use tax to repay its Economic Recovery Bonds. The local counties and cities will be reimbursed for this loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools’ appropriated ERAF funds with State general fund monies. The specific elements of the process are detailed in the following provisions of the test claim legislation: R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096.

Therefore, all three conditions for finding “cost mandated by the State”, as defined in Government Code Section 17514, are satisfied and reimbursement of county costs in complying with the test claim legislation is required.

Test Claim Section 8: Claim Certification

This test claim alleges the existence of a reimbursable state-mandated program within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514. I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this test claim submission is true and complete to the best of my own knowledge or information or belief.

County of Los Angeles
Print or Type Name of Authorized Local Agency
or School District Official

Auditor-Controller
Print or Type Title

J Tyler McCauley (JN)
Signature of Authorized Local Agency or
School District Official

8/11/05
Date

County of Los Angeles Test Claim
 Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004
 Chapter 211 [SB 1096] and amended by Statutes of 2004, Chapter 610 [AB
 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S
 Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T]
 Sections 96.81, 97.75, 97.76, 97.77 added by SB 1096; R&T Sections 97.31,
 98.02, as amended by SB 1096; R&R Section 97.68 added by Statutes of
 2003, Chapter 162 [AB1766] and amended by SB 1096; R&T Sections
 97.70, 97.71, 97.72, 97.73, as added by SB 1096 and amended by AB 2115
Accounting for Local Revenue Realignments

Volume II - Declarations

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**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

J. TYLER McCAULEY
AUDITOR-CONTROLLER

**County of Los Angeles Test Claim
Accounting for Local Revenue Realignment**

Declaration of Kelvin A. Aikens

Kelvin A. Aikens makes the following declaration and statement under oath:

I, Kelvin A. Aikens, Manager, Apportionment and Refund Section, Auditor-Controller's Tax Division of the County of Los Angeles, am responsible for developing and implementing methods and procedures to comply with new State-mandated requirements imposed under the subject legislation.

I declare that it is my information or belief that the County of Los Angeles requires to perform new accounting duties as a result of the subject legislation detailed below:

A. ERAF III – An additional shift to ERAF will be made by local taxing agencies for 2004/05 and 2005/06 only. The 92-23 ERAF shift is now being called ERAF I; the 93-94 ERAF shift is now being called ERAF II. The State Department of Finance provided the fixed ERAF III amounts. Cities, counties, and redevelopment agencies are included in ERAF III, as well as special districts, including joint county special districts. The payment criterion for each type of taxing agency is different. Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004, Chapter 211 [SB1096] and amended by Statutes of 2004, Chapter 610 [AB 2115] H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 97.75, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB1096; R&T Sections 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115.

B. Motor Vehicle License Fee [MVLFF] Swap – The motor vehicle license fee swap for property taxes is to be a permanent swap. The State Department of Finance provided County Auditors estimated 2004/05 amounts to be taken from the ERAF Fund for the counties and cities. A one-time true-up will be made in 2005/06 and then the MVLFF Swap amount will grow as the agency’s assessed value grows. Growth calculations should be made beginning in 2005/06 and each following year. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city’s prior jurisdictional boundaries (growth is without annexed areas). Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115.

C. Triple Flip (0.25% Reduction to Bradley-Burns Sales Tax Authority) – The State will take 0.25% of local sales and use tax to repay its Economic Recovery Bonds. The local counties and cities will be reimbursed for this loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools’ appropriated ERAF funds with State general fund monies. R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096.

I declare that it is my information or belief that the following reimbursable activities, detailed on the attached schedules, are reasonably necessary in complying with the subject law:

1. Creating the two new accounts (Sales and Use Tax Compensation Fund and Vehicle License Fee Compensation Fund)(As noted in Paragraph B).
2. Reviewing the data provided by the State Controller’s Office and the Office of the Department of Finance for ERAF III contribution)(As noted in Paragraph A).
3. Calculate and request for the movement of money from the ERAF account to the two new fund accounts)(As noted in Paragraph A).
4. Calculate and request for the movement of money from the County, Cities, and Special Districts to ERAF)(As noted in Paragraph A).

5. Calculate and request for the movement of money from the two new fund accounts to the Cities and County appropriately)(As noted in Paragraphs A, B, and C).
6. Request Systems Division staff to create a VLF Supplemental Apportionment File)(As noted in Paragraph B).
7. Calculate Unitary Apportionment with the VLF adjustment)(As noted in Paragraph B).
8. Calculate the SB 2557 Administrative Cost with the VLF adjustment)(As noted in Paragraph B).
9. Perform the calculations and make the True-up adjustment)(As noted in Paragraph B).
10. Prepare written procedures to complete the above tasks)(As noted in Paragraphs A, B, and C).

I declare that I have prepared the attached detailed cost schedule for implementing the requirements of the subject law for two years.

I declare that the duties performed by the Auditor-Controller's Department pursuant to the subject law are reasonably necessary in complying with the subject law, and cost the County of Los Angeles in excess of \$1,000 per annum, the minimum cost that must be incurred to file a claim in accordance with Government Code Section 17564(a).

Specifically, I declare that I am informed and believe that the County's State mandated duties and resulting costs in implementing the subject law require the County to provide new State-mandated services and thus incur costs which are, in my opinion, reimbursable "costs mandated by the State", as defined in Government Code section 17514:

" ' Costs mandated by the State' means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing

17556(d) of the Government Code] is not available as Revenue and Taxation Code Section 97.75, included as part of the test claim legislation expressly provides that:

“Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.” [Emphasis added]

I declare that it is my information and belief that the current funding disclaimer that the test claim legislation “imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a statewide or local election ...” [Government Code Section 17556(f)] is not available to bar recovery of otherwise reimbursable costs as the test claim legislation is a comprehensive revision to local government finances ... “, not encompassed by Propositions 1A or 57.

I declare that I am personally conversant with the foregoing facts and if required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge, except as to matters which are stated as information and belief, and as to those matters I believe them to be true.

8-4-05 L.A. COUNTY

Date and Place



Signature

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
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A. PLANNING

1	Legislation Analysis	\$ 2,380	\$ -	\$ 444	\$ 28,740	\$ 88	\$ 3,545	\$ 2,011	\$ 100	\$ 1,043
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ 17,219	\$ -	\$ 2,221	\$ 2,569	\$ 622	\$ 291	\$ 1,227	\$ 100	\$ 1,859
3	Preparation of Training Presentation	\$ 5,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ 1,909	\$ -	\$ 444	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -
5	Review Cities and County Vehicle License Fee revenues to include growth.	N/A	\$ -	\$ 222	\$ 900	\$ -	\$ -	\$ -	\$ 100	\$ -
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 1,951	\$ -	\$ -	\$ 1,830	\$ 192	\$ 927	\$ 108	\$ 100	\$ 225
7	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,068	\$ -	\$ -	\$ -
SUB-TOTAL (A)		\$ 28,596	\$ -	\$ 3,331	\$ 34,255	\$ 902	\$ 5,831	\$ 3,346	\$ 400	\$ 3,127

B. IMPLEMENTATION

1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ 1,951	\$ -	\$ -	\$ 983	\$ 192	\$ 502	\$ 295	\$ 100	\$ 128
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 465	\$ -	\$ -	\$ 2,062	\$ 36	\$ 125	\$ 166	\$ 200	\$ 64

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

	LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 1,046	\$ -	\$ -	\$ 1,139	\$ 48	\$ 752	\$ 865	\$ 100	\$ 160
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 626	\$ -	\$ -	\$ 848	\$ 24	\$ 494	\$ 261	\$ 200	\$ 257
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ 762	\$ -	\$ -	\$ -	\$ -	\$ -
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 6,613	\$ -	\$ -	\$ 1,399	\$ 576	\$ 938	\$ 540	\$ 100	\$ 898
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ 4,002	\$ -	\$ -	\$ 876	\$ 340	\$ -	\$ 27	\$ 200	\$ -
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 417	\$ -	\$ -	\$ 673	\$ 48	\$ 316	\$ 324	\$ 200	\$ 128
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 3,361	\$ -	\$ -	\$ 109	\$ -	\$ 322	\$ 108	\$ 50	\$ 128
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 209	\$ -	\$ -	\$ 1,713	\$ 48	\$ 211	\$ 158	\$ 450	\$ 513
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 565	\$ -	\$ -	\$ 539	\$ 36	\$ -	\$ 261	\$ 100	\$ 128
12 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (B)	\$ 19,255	\$ -	\$ -	\$ 11,103	\$ 1,348	\$ 3,660	\$ 3,005	\$ 1,700	\$ 2,404

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 254	\$ -	\$ -	\$ -	\$ 32	\$ 89	\$ 81	\$ 100	\$ 128
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 254	\$ -	\$ -	\$ 1,754	\$ 32	\$ 293	\$ 162	\$ 100	\$ 193
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 1,738	\$ -	\$ -	\$ 767	\$ 72	\$ 145	\$ 216	\$ 100	\$ 128
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 12,706	\$ -	\$ -	\$ 335	\$ 450	\$ -	\$ 1,905	\$ -	\$ -
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 2,724,847	\$ 429,718	\$ -	\$ 58,237	\$ 1,576,595	\$ 275,498	\$ 172,579	\$ 53,444	\$ 22,287
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUB-TOTAL (C)	\$ 2,739,799	\$ 429,718	\$ -	\$ 61,093	\$ 1,577,181	\$ 276,025	\$ 174,943	\$ 53,744	\$ 22,736
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GRAND TOTAL (A + B + C)	\$ 2,787,650	\$ 429,718	\$ 3,331	\$ 106,451	\$ 1,579,431	\$ 285,516	\$ 181,294	\$ 55,844	\$ 28,267
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Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
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A. PLANNING

1	Legislation Analysis	\$ 3,546	\$ 1,567	\$ 2,497.95	\$ 9,880	\$ 7,070	\$ 3,649	\$ 1,449	\$ 550
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ 2,938	\$ 933	\$ 2,870.36	\$ -	\$ 4,226	\$ 2,487	\$ 5,647	\$ 1,926
3	Preparation of Training Presentation	\$ 1,735	\$ -	\$ 155.30	\$ 2,860	\$ 5,127	\$ 570	\$ -	\$ 550
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ 867	\$ -	\$ 1,294.96	\$ -	\$ 532	\$ 122	\$ -	\$ 275
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ -	\$ -	\$ 155.30	\$ -	\$ -	\$ 285	\$ -	\$ 275
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 676	\$ 38	\$ 155.30	\$ 520	\$ 1,221	\$ 204	\$ 1,573	\$ 559
7	Other - Please specify the procedure.	\$ 4,215	\$ -	\$ 232.95	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ 624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (A)		\$ 14,601	\$ 2,538	\$ 7,362.12	\$ 13,260	\$ 18,176	\$ 7,317	\$ 8,669	\$ 4,135

B. IMPLEMENTATION

1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ 250	\$ 82	\$ 161.87	\$ 260	\$ 429	\$ 41	\$ 617	\$ 275
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ -	\$ 76	\$ 575.33	\$ 260	\$ 626	\$ 326	\$ 571	\$ 255

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

	MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ -	\$ 38	\$ 355.72	\$ 260	\$ 2,347	\$ 366	\$ 1,196	\$ 1,150
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 445	\$ 76	\$ 310.60	\$ 312	\$ 706	\$ 285	\$ 543	\$ 697
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ 260	\$ -	\$ -	\$ -	\$ -
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 291	\$ 268	\$ 388.25	\$ 312	\$ 20,928	\$ 407	\$ 963	\$ 3,120
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ -	\$ -	\$ -	\$ -	\$ 458	\$ -	\$ -	\$ -
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 542	\$ 154	\$ 155.30	\$ 312	\$ 602	\$ 163	\$ 1,333	\$ 485
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 269	\$ 76	\$ 380.94	\$ 312	\$ 598	\$ 489	\$ -	\$ 1,995
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 388	\$ 38	\$ 167.90	\$ -	\$ 560	\$ 326	\$ 667	\$ 155
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 178	\$ 19	\$ 77.65	\$ -	\$ 257	\$ 285	\$ 2,346	\$ 355
12 Other - Please specify the procedure.	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ 163	\$ -	\$ -
13 Other	\$ 857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (B)	\$ 4,106	\$ 827	\$ 2,573.56	\$ 2,288	\$ 27,511	\$ 2,851	\$ 8,236	\$ 8,487

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ -	\$ 38	\$ 155.30	\$ 260	\$ 1,024	\$ 81	\$ -	\$ 110
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 502	\$ 38	\$ 714.85	\$ 260	\$ 560	\$ 81	\$ -	\$ 110
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 242	\$ 38	\$ 310.60	\$ 260	\$ 206	\$ 448	\$ -	\$ 110
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 970	\$ -	\$ 608.66	\$ 260	\$ -	\$ 463	\$ 7,050	\$ 303
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 141,687	\$ 68,650	\$ 124,966.00	\$ 140,000	\$ 524,362	\$ 159,487	\$ 105,464	\$ 667,755
6	Other - Please specify the procedure.	\$ 954	\$ -	\$ -	\$ -	\$ -	\$ 896	\$ -	\$ -
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUB-TOTAL (C)	\$ 144,355	\$ 68,764	\$ 126,755.41	\$ 141,040	\$ 526,152	\$ 161,985	\$ 112,514	\$ 668,388
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GRAND TOTAL (A + B + C)	\$ 163,062	\$ 72,129	\$ 136,691.09	\$ 156,588	\$ 571,839	\$ 172,153	\$ 129,419	\$ 681,010
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Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
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A. PLANNING

1	Legislation Analysis	\$ 1,512	\$ -	\$ 2,025	\$ 21,289	\$ 7,044.78	\$ 1,600	\$ 751.50	\$ 102,781.98
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ 252	\$ 3,081	\$ -	\$ 2,901	\$ 1,673.26	\$ 1,924	\$ 7,077.82	\$ 64,044.46
3	Preparation of Training Presentation	\$ 1,016	\$ -	\$ 567	\$ 1,516	\$ -	\$ -	\$ 1,002.00	\$ 20,235.92
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ 583	\$ -	\$ 931	\$ -	\$ -	\$ -	\$ -	\$ 7,173.90
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ -	\$ -	\$ -	\$ 1,213	\$ -	\$ -	\$ -	\$ 3,150.30
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 450	\$ 216	\$ -	\$ 2,721	\$ 365.84	\$ 200	\$ 334.00	\$ 14,566.14
7	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ 2,212	\$ -	\$ -	\$ -	\$ 6,659.95
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,692.00
SUB-TOTAL (A)		\$ 3,813	\$ 3,297	\$ 3,523	\$ 31,852	\$ 9,083.88	\$ 3,724	\$ 9,165.32	\$ 220,304.65

B. IMPLEMENTATION

1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ 150	\$ 83	\$ 81	\$ 271	\$ -	\$ 40	\$ 83.50	\$ 6,975.37
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 150	\$ 81	\$ 567	\$ 202	\$ 272.89	\$ -	\$ -	\$ 7,080.22

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 300	\$ 243	\$ 405	\$ 1,401	\$ 252.51	\$ -	\$ 459.25	\$ 12,883.48
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 300	\$ 419	\$ 141	\$ 277	\$ 95.77	\$ 320	\$ 334.00	\$ 7,971.37
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,022.00
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 3,800	\$ 243	\$ -	\$ 492	\$ 808.33	\$ 640	\$ 626.25	\$ 44,350.83
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ 950	\$ -	\$ -	\$ -	\$ 42.79	\$ 320	\$ -	\$ 7,215.79
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 75	\$ 324	\$ 141	\$ 364	\$ 85.58	\$ 80	\$ 46.58	\$ 6,968.46
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 75	\$ 81	\$ -	\$ 351	\$ 85.58	\$ -	\$ 125.25	\$ 8,915.77
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 75	\$ -	\$ -	\$ 101	\$ 171.16	\$ -	\$ 234.36	\$ 6,185.42
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 75	\$ -	\$ 41	\$ 188	\$ 42.79	\$ -	\$ 46.58	\$ 5,540.02
12 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705.00
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 857.00
14 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344.00
SUB-TOTAL (B)	\$ 5,950	\$ 1,474	\$ 1,376	\$ 3,647	\$ 1,857.40	\$ 1,400	\$ 1,955.77	\$ 117,014.73

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 75	\$ -	\$ 20	\$ 101	\$ 85.58	\$ 40	\$ 125.25	\$ 2,799.13
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 75	\$ 40	\$ 20	\$ 878	\$ 85.58	\$ 40	\$ 164.49	\$ 6,356.92
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 75	\$ -	\$ 81	\$ 202	\$ 244.05	\$ -	\$ 199.21	\$ 5,581.86
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ -	\$ -	\$ 324	\$ 676	\$ 85.58	\$ 500	\$ 2,235.60	\$ 28,871.84
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 83,563	\$ 30,777	\$ -	\$ 153,184	\$ 91,450.00	\$ -	\$ 339,707.00	\$ 7,944,257.00
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850.00
7	Other	\$ -	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732.00
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (C)		\$ 83,788	\$ 31,020	\$ 445	\$ 155,041	\$ 91,951	\$ 580	\$ 342,432.00	\$ 7,990,448.75
GRAND TOTAL (A + B + C)		\$ 93,551	\$ 35,791	\$ 5,344	\$ 190,540	\$ 102,892	\$ 5,704	\$ 353,553.00	\$ 8,327,768.13

Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

California: County	[1] Population		[2] Sample Cost	[3] Percentage		Cost
	As of 1/1/2005	% Population	A	B	A or B	
ALAMEDA	1,507,500	4.0953%	429,718	-	429,718.00	
ALPINE	1,262	0.0034%	-	456.01	456.01	
AMADOR	37,574	0.1021%	3,331	-	3,331.00	
BUTTE	214,119	0.5817%	106,451	-	106,451.00	
CALAVERAS	44,796	0.1217%	1,579,431	-	1,579,431.00	
COLUSA	20,880	0.0567%	-	7,544.76	7,544.76	
CONTRA COSTA	1,020,898	2.7734%	285,516	-	285,516.00	
DEL NORTE	28,895	0.0785%	-	10,440.89	10,440.89	
EL DORADO	173,407	0.4711%	181,294	-	181,294.00	
FRESNO	883,537	2.4002%	-	319,256.40	319,256.40	
GLENN	28,197	0.0766%	-	10,188.68	10,188.68	
HUMBOLDT	131,334	0.3568%	55,844	-	55,844.00	
IMPERIAL	161,800	0.4396%	-	58,464.65	58,464.65	
INYO	18,592	0.0505%	-	6,718.02	6,718.02	
KERN	753,070	2.0458%	-	272,113.58	272,113.58	
KINGS	144,732	0.3932%	-	52,297.32	52,297.32	
LAKE	63,250	0.1718%	-	22,854.69	22,854.69	
LASSEN	35,455	0.0963%	-	12,811.28	12,811.28	
LOS ANGELES	10,226,506	27.7816%	2,787,650	-	2,787,650.00	
MADERA	141,007	0.3831%	28,267	-	28,267.00	
MARIN	252,485	0.6859%	163,062	-	163,062.00	
MARIPOSA	17,991	0.0489%	-	6,500.85	6,500.85	
MENDOCINO	89,974	0.2444%	-	32,511.12	32,511.12	
MERCED	240,162	0.6524%	72,129	-	72,129.00	
MODOC	9,700	0.0264%	-	3,504.99	3,504.99	
MONO	13,563	0.0368%	-	4,900.84	4,900.84	
MONTEREY	425,102	1.1548%	-	153,605.94	153,605.94	
NAPA	133,294	0.3621%	-	48,164.32	48,164.32	
NEVADA	98,955	0.2688%	-	35,756.30	35,756.30	
ORANGE	3,056,865	8.3044%	-	1,104,564.63	1,104,564.63	

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

California: County	[1] Population		[2] Sample Cost	[3] Percentage	
	As of 1/1/2005	% Population	A	B	Cost A or B
PLACER	305,675	0.8304%	136,691	-	136,691.09
PLUMAS	21,231	0.0577%	-	7,671.59	7,671.59
RIVERSIDE	1,877,000	5.0991%	-	678,233.36	678,233.36
SACRAMENTO	1,369,855	3.7214%	156,588	-	156,588.00
SAN BENITO	57,602	0.1565%	-	20,813.85	20,813.85
SAN BERNARDINO	1,946,202	5.2871%	-	703,238.74	703,238.74
SAN DIEGO	3,051,280	8.2892%	571,839	-	571,839.00
SAN FRANCISCO	799,263	2.1713%	-	288,804.92	288,804.92
SAN JOAQUIN	653,333	1.7749%	-	236,074.71	236,074.71
SAN LUIS OBISPO	260,727	0.7083%	172,153	-	172,153.00
SAN MATEO	723,453	1.9654%	-	261,411.80	261,411.80
SANTA BARBARA	419,260	1.1390%	129,419	-	129,419.00
SANTA CLARA	1,759,585	4.7801%	681,010	-	681,010.00
SANTA CRUZ	260,240	0.7070%	93,551	-	93,551.00
SHASTA	178,197	0.4841%	35,791	-	35,791.00
SIERRA	3,538	0.0096%	-	1,278.42	1,278.42
SISKIYOU	45,819	0.1245%	5,344	-	5,344.00
SOLANO	421,657	1.1455%	-	152,361.13	152,361.13
SONOMA	478,440	1.2997%	190,540	-	190,540.00
STANISLAUS	504,482	1.3705%	102,892	-	102,892.00
SUTTER	88,945	0.2416%	-	32,139.30	32,139.30
TEHAMA	60,019	0.1630%	-	21,687.21	21,687.21
TRINITY	13,749	0.0374%	5,704	-	5,704.00
TULARE	409,871	1.1135%	353,553	-	353,553.00
TUOLUMNE	58,504	0.1589%	-	21,139.78	21,139.78
VENTURA	813,052	2.2088%	-	293,787.42	293,787.42
YOLO	187,743	0.5100%	-	67,838.87	67,838.87
YUBA	66,734	0.1813%	-	24,113.60	24,113.60
Total	36,810,358	100.00%	8,327,768	4,973,249.98	13,301,018.07

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 1

California: County	[1] Population		[2] Sample Cost	[3] Percentage Allocation	Cost
	As of 1/1/2005	% Population	A	B	A or B

Notes:

- [1] Source: From California Department of Finance website, "E-1 City / County Population Estimates with Annual Percent Change — January 1, 2004 and 2005." Located at www.dof.ca.gov/HTML/DEMOGRAP/repndat.htm.
- [2] Source: Sample cost is the cost as reported by 24 counties that participated in the State-wide cost survey for this test claim.
- [3] The cost is based on the percentage of the population of 34 counties that did not respond, times the total estimated cost for the entire population less the amount reported by the 24 participating counties. (See computation of estimated cost of 34 non-participating counties below in Note 4)
- [4] **Computation of total cost of 35 non-participating counties:**

100%	=	62.61% + 37.39%	62.61%	=	8,327,768.00
	=	62.61%X + 37.39%	62.61% X	=	8,327,768.00
	=	8,327,768.00 + 37.	X	=	8,327,768.00/62.61%
			X	=	13,301,019.01
		Therefore:	Y	=	13,301,019.01 - 8,327,768
			Y	=	4,973,251.01

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
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A. PLANNING

1	Legislation Analysis	\$ -	\$ -	\$ -	\$ 1,533	\$ -	\$ -	\$ 479	\$ -	\$ -
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ -	\$ -	\$ -	\$ 1,170	\$ -	\$ -	\$ 840	\$ 100	\$ -
3	Preparation of Training Presentation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ 2,086	\$ -	\$ -	\$ 1,343	\$ 160	\$ 789	\$ 114	\$ 100	\$ 621
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 975	\$ -	\$ -	\$ 383	\$ 72	\$ 116	\$ 57	\$ 100	\$ 272
7	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (A)		\$ 3,061	\$ -	\$ -	\$ 4,429	\$ 232	\$ 905	\$ 1,490	\$ 300	\$ 893

B. IMPLEMENTATION

1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 465	\$ -	\$ -	\$ 577	\$ 36	\$ 125	\$ 157	\$ 200	\$ 78

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ -	\$ -	\$ -	\$ 568	\$ 48	\$ -	\$ -	\$ 100	\$ -
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 626	\$ -	\$ -	\$ 733	\$ 24	\$ 494	\$ 196	\$ 200	\$ 310
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ 834	\$ -	\$ -	\$ 806	\$ 48	\$ 494	\$ 322	\$ -	\$ 621
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 9,715	\$ -	\$ -	\$ 647	\$ 970	\$ 211	\$ 114	\$ 100	\$ 621
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ 4,002	\$ -	\$ -	\$ 689	\$ 340	\$ -	\$ 28	\$ 200	\$ 621
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 417	\$ -	\$ -	\$ 537	\$ 48	\$ 316	\$ 343	\$ 200	\$ 155
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 1,721	\$ -	\$ -	\$ 76	\$ -	\$ 322	\$ 57	\$ 50	\$ 155
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 209	\$ -	\$ -	\$ 333	\$ 48	\$ 105	\$ 160	\$ 450	\$ 621
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 565	\$ -	\$ -	\$ 461	\$ 36	\$ -	\$ 196	\$ 100	\$ 155
12 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (B)	\$ 18,554	\$ -	\$ -	\$ 5,427	\$ 1,598	\$ 2,067	\$ 1,573	\$ 1,600	\$ 3,337

SB90 TEST CLAIM FOR

SB1096 AND AB2116
FISCAL YEAR 2004-06

YEAR 2

LOS ANGELES COUNTY	ALAMEDA COUNTY	AMADOR COUNTY	BUTTE COUNTY	CALAVERAS COUNTY	CONTRA COSTA COUNTY	EL DORADO COUNTY	HUMBOLDT COUNTY	MADERA COUNTY
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 254	\$ -	\$ -	\$ -	\$ 32	\$ 89	\$ 57	\$ 100	\$ -
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 254	\$ -	\$ -	\$ 409	\$ 32	\$ 110	\$ 85	\$ 100	\$ 244
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 869	\$ -	\$ -	\$ 155	\$ 48	\$ -	\$ 57	\$ 100	\$ 155
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 11,159	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 478	\$ -	\$ -
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 2,842,724	\$ -	\$ -	\$ 60,733	\$1,639,659	\$ 283,763	\$ 175,000	\$ 53,500	\$ 22,750
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (C)		\$2,855,260	\$ -	\$ -	\$ 61,297	\$1,640,071	\$ 283,962	\$175,677	\$ 53,800	\$ 23,149
GRAND TOTAL (A + B + C)		\$2,876,875	\$ -	\$ -	\$ 71,153	\$1,641,901	\$ 286,934	\$178,740	\$ 55,700	\$ 27,379

Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
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A. PLANNING

1	Legislation Analysis	\$ -	\$ -	\$ 807.50	\$ 1,482	\$ -	\$ -	\$ -	\$ -
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ -	\$ -	\$ 2,203.81	\$ -	\$ -	\$ 620	\$ -	\$ -
3	Preparation of Training Presentation	\$ -	\$ -	\$ 80.75	\$ 715	\$ -	\$ -	\$ -	\$ -
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ -	\$ -	\$ 673.38	\$ -	\$ -	\$ 126	\$ -	\$ -
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ 2,000	\$ 76	\$ 1,614.99	\$ 1,560	\$ 1,356	\$ -	\$ 1,000	\$ -
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 100	\$ 38	\$ 161.50	\$ 520	\$ 306	\$ -	\$ 7,865	\$ -
7	Other - Please specify the procedure.	\$ -	\$ -	\$ 161.50	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (A)		\$ 3,100	\$ 114	\$ 5,703.43	\$ 4,277	\$ 1,662	\$ 746	\$ 8,865	\$ -

0

1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ -
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 200	\$ 76	\$ 598.33	\$ 260	\$ 146	\$ 252	\$ 500	\$ -

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 100	\$ -	\$ 127.69	\$ 260	\$ -	\$ 377	\$ 1,000	\$ -
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 450	\$ 76	\$ 322.99	\$ 312	\$ 492	\$ 168	\$ 500	\$ -
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ 500	\$ 38	\$ 403.74	\$ 260	\$ 765	\$ 419	\$ -	\$ -
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ 500	\$ 268	\$ 322.99	\$ 312	\$ 87	\$ 168	\$ 1,400	\$ -
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ -	\$ 76	\$ 322.99	\$ 260	\$ 46,615	\$ -	\$ -	\$ -
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 500	\$ 154	\$ 161.50	\$ 312	\$ 173	\$ 168	\$ 1,333	\$ -
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 250	\$ 76	\$ 396.18	\$ 312	\$ 43	\$ 419	\$ -	\$ -
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 350	\$ 38	\$ 174.62	\$ -	\$ 901	\$ 294	\$ 667	\$ -
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 150	\$ 19	\$ 80.75	\$ -	\$ 43	\$ 84	\$ 2,346	\$ -
12 Other - Please specify the procedure.	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (B)	\$ 4,000	\$ 821	\$ 2,911.78	\$ 2,366	\$ 49,265	\$ 2,349	\$ 7,746	\$ -

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

MARIN COUNTY	MERCED COUNTY	PLACER COUNTY	SACRAMENTO COUNTY	SAN DIEGO COUNTY	S.L. OBISPO COUNTY	SANTA BARBARA COUNTY	SANTA CLARA COUNTY
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 300	\$ 38	\$ 161.50	\$ 260	\$ 492	\$ 84	\$ -	\$ -
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 300	\$ 38	\$ 716.93	\$ 260	\$ 346	\$ 84	\$ -	\$ -
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 250	\$ 38	\$ 322.99	\$ 260	\$ 206	\$ 461	\$ -	\$ -
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ 1,000	\$ -	\$ 982.69	\$ 260	\$ -	\$ 322	\$ 7,040	\$ -
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 148,000	\$ 68,650	\$ 120,000.00	\$ 147,000	\$ 525,346	\$ 162,125	\$ 110,200	\$ -
6	Other - Please specify the procedure.	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 419	\$ -	\$ -
7	Other	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 503	\$ -	\$ -
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (C)		\$ 151,150	\$ 68,764	\$ 122,184.11	\$ 148,040	\$ 526,390	\$ 163,998	\$ 117,240	\$ -
GRAND TOTAL (A + B + C)		\$ 158,250	\$ 69,699	\$ 130,799.32	\$ 154,663	\$ 577,317	\$ 167,093	\$ 133,851	\$ -

Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
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A. PLANNING

1	Legislation Analysis	\$ -	\$ -	\$ -	\$ 322	\$ -	\$ -	\$ -	\$ 4,623.50
2	Training Expenses. This includes transportation, lodging, and employee hours.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,933.81
3	Preparation of Training Presentation	\$ -	\$ -	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ 957.75
4	Training Presentation provided to County Departments (e.g. Auditor-Controller, Assessor, Treasurer-Tax Collector, and Chief Administrative Office).	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799.38
5	Review Cities and County Vehicle License Fee revenues to include growth.	\$ 375	\$ 243	\$ -	\$ 630	\$ 250.00	\$ 960	\$ 1,766.60	\$ 17,044.59
6	Review of ERAF III shift for the computation of the County Property Tax Administrative Costs (SB2557).	\$ 175	\$ 81	\$ -	\$ 1,444	\$ 135.00	\$ 100	\$ 347.36	\$ 13,247.86
7	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161.50
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
SUB-TOTAL (A)		\$ 550	\$ 324	\$ 162	\$ 2,396	\$ 385.00	\$ 1,060	\$ 2,113.96	\$ 42,768.39

B. IMPLEMENTATION

1	Establish Special Funds - Sales and Use Tax Computation Fund and Vehicle License Fee Property Tax Compensation Fund.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78.00
2	Review of the "countywide adjustment amounts" for the Sales and Use Tax and Vehicle License Fee as submitted by the State Department of Finance.	\$ 150	\$ 81	\$ 162	\$ 104	\$ 272.89	\$ -	\$ -	\$ 4,440.22

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

	SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
3 Review the Educational Revenue Augmentation Fund Shift (ERAF III) reduction received from the Department of Finance to verify inclusion of appropriate taxing agencies.	\$ 300	\$ -	\$ 122	\$ 196	\$ -	\$ -	\$ 477.62	\$ 3,676.31
4 Allocate the Sales and Use Tax and Vehicle License Fee revenues during the fiscal adjustment period (1st half in January and the 2nd half in May to the County and Cities.	\$ 300	\$ 419	\$ 141	\$ 288	\$ 95.77	\$ 320	\$ 347.36	\$ 6,815.12
5 Adjust the "true up" amount for Sales and Use Tax and Vehicle License fee as provided by the State Controller's Office.	\$ -	\$ -	\$ -	\$ 952	\$ 135.00	\$ -	\$ 706.64	\$ 7,304.38
6 Develop and implement new Supplemental Tax Roll apportionment factor file. This includes establishing procedures and completing system application modifications.	\$ -	\$ 243	\$ -	\$ 510	\$ -	\$ 640	\$ 621.30	\$ 17,480.29
7 Calculate Unitary apportionment factor to allocate Unitary tax roll growth in excess of 2%.	\$ -	\$ -	\$ -	\$ -	\$ 42.79	\$ 320	\$ -	\$ 53,516.78
8 Perform 1st and 2nd ERAF III shift from local taxing agencies to ERAF in December and April, respectively.	\$ 75	\$ 324	\$ 141	\$ 380	\$ 85.58	\$ 80	\$ 47.51	\$ 5,950.59
9 Perform the activities necessary to shift Community Redevelopment Agencies contribution in May to ERAF.	\$ 75	\$ -	\$ -	\$ 276	\$ 85.58	\$ -	\$ 130.26	\$ 4,444.02
10 Prepare the J29 report (1st and 2nd) estimates to include Sales and Use Tax, Vehicle License Fee, and ERAF III contributions.	\$ 75	\$ -	\$ -	\$ 104	\$ 42.79	\$ -	\$ 243.73	\$ 4,816.14
11 Distribute ERAF into the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.	\$ 75	\$ -	\$ 41	\$ 196	\$ 72.79	\$ -	\$ 47.40	\$ 4,637.94
12 Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
13 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
SUB-TOTAL (B)	\$ 1,050	\$ 1,067	\$ 607	\$ 3,006	\$ 803.19	\$ 1,360	\$ 2,651.82	\$ 114,159.79

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

SANTA CRUZ COUNTY	SHASTA COUNTY	SISKIYOU COUNTY	SONOMA COUNTY	STAINSLAUS COUNTY	TRINITY COUNTY	TULARE COUNTY	TOTAL
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C. ADMINISTRATION, ACCOUNTING AND REPORTING

1	Report in June 2005 to the State Controller's Office the Vehicle License Fee amounts apportioned to each taxing agency within the County.	\$ 75	\$ -	\$ 20	\$ 104	\$ 85.58	\$ 40	\$ 130.26	\$ 2,322.34
2	Report the ERAF III contribution on the Local Government Reporting Section (LGRS) report.	\$ 75	\$ 40	\$ 20	\$ 460	\$ 85.58	\$ 40	\$ 171.07	\$ 3,870.58
3	Notification to all County taxing agencies of tax revenue distribution changes due to 2004 State Budget Act.	\$ 75	\$ -	\$ 81	\$ 104	\$ 85.58	\$ -	\$ 207.18	\$ 3,474.75
4	Perform all necessary accounting activities to report County changes due to 2004 State Budget Act.	\$ -	\$ -	\$ 324	\$ 354	\$ 85.58	\$ 40	\$ 2,325.02	\$ 24,670.29
5	County Property Tax Administration Cost (SB2557) reduction due to ERAF III contribution.	\$ 88,577	\$ 32,000	\$ -	\$ 156,250	\$ 91,450.00	\$ -	\$ 353,296.00	\$ 7,081,023.00
6	Other - Please specify the procedure.	\$ -	\$ -	\$ -	\$ 968	\$ -	\$ -	\$ -	\$ 2,187.00
7	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,003.00
8	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL (C)		\$ 88,802	\$ 32,040	\$ 445	\$ 158,240	\$ 91,792.32	\$ 120	\$ 356,130.00	\$ 7,118,550.96
GRAND TOTAL (A + B + C)		\$ 90,402	\$ 33,431	\$ 1,214	\$ 163,642	\$ 92,980.51	\$ 2,540	\$ 360,895.00	\$ 7,275,479.14

Note:

Year 1 - Some of the costs are estimates.

Year 2 - All of the costs are estimates.

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

California: County	[1] Population		[2] Sample Cost	[3] Percentage	
	As of 1/1/2005	% Population	A	Allocation B	Cost A or B
ALAMEDA	1,507,500	4.0953%	-	-	-
ALPINE	1,262	0.0034%	-	431.32	431
AMADOR	37,574	0.1021%	-	-	-
BUTTE	214,119	0.5817%	71,153	-	71,153
CALAVERAS	44,796	0.1217%	1,641,901	-	1,641,901
COLUSA	20,880	0.0567%	-	7,136.24	7,136
CONTRA COSTA	1,020,898	2.7734%	286,934	-	286,934
DEL NORTE	28,895	0.0785%	-	9,875.56	9,876
EL DORADO	173,407	0.4711%	178,740	-	178,740
FRESNO	883,537	2.4002%	-	301,970.04	301,970
GLENN	28,197	0.0766%	-	9,637.00	9,637
HUMBOLDT	131,334	0.3568%	55,700	-	55,700
IMPERIAL	161,800	0.4396%	-	55,299.04	55,299
INYO	18,592	0.0505%	-	6,354.26	6,354
KERN	753,070	2.0458%	-	257,379.80	257,380
KINGS	144,732	0.3932%	-	49,465.64	49,466
LAKE	63,250	0.1718%	-	21,617.21	21,617
LASSEN	35,455	0.0963%	-	12,117.60	12,118
LOS ANGELES	10,226,506	27.7816%	2,876,875	-	2,876,875
MADERA	141,007	0.3831%	27,379	-	27,379
MARIN	252,485	0.6859%	158,250	-	158,250
MARIPOSA	17,991	0.0489%	-	6,148.86	6,149
MENDOCINO	89,974	0.2444%	-	30,750.78	30,751
MERCED	240,162	0.6524%	69,699	-	69,699
MODOC	9,700	0.0264%	-	3,315.21	3,315
MONO	13,563	0.0368%	-	4,635.48	4,635
MONTEREY	425,102	1.1548%	-	145,288.84	145,289
NAPA	133,294	0.3621%	-	45,556.43	45,556
NEVADA	98,955	0.2688%	-	33,820.25	33,820
ORANGE	3,056,865	8.3044%	-	1,044,757.19	1,044,757

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

California: County	[1] Population		[2] Sample Cost	[3] Percentage Allocation		Cost
	As of 1/1/2005	% Population	A	B	A or B	
PLACER	305,675	0.8304%	130,799	-	130,799	
PLUMAS	21,231	0.0577%	-	7,256.21	7,256	
RIVERSIDE	1,877,000	5.0991%	-	641,509.93	641,510	
SACRAMENTO	1,369,855	3.7214%	154,683	-	154,683	
SAN BENITO	57,602	0.1565%	-	19,686.87	19,687	
SAN BERNARDINO	1,946,202	5.2871%	-	665,161.38	665,161	
SAN DIEGO	3,051,280	8.2892%	577,317	-	577,317	
SAN FRANCISCO	799,263	2.1713%	-	273,167.37	273,167	
SAN JOAQUIN	653,333	1.7749%	-	223,292.28	223,292	
SAN LUIS OBISPO	260,727	0.7083%	167,093	-	167,093	
SAN MATEO	723,453	1.9654%	-	247,257.48	247,257	
SANTA BARBARA	419,260	1.1390%	133,851	-	133,851	
SANTA CLARA	1,759,585	4.7801%	-	601,380.53	601,381	
SANTA CRUZ	260,240	0.7070%	90,402	-	90,402	
SHASTA	178,197	0.4841%	33,431	-	33,431	
SIERRA	3,538	0.0096%	-	1,209.20	1,209	
SISKIYOU	45,819	0.1245%	1,214	-	1,214	
SOLANO	421,657	1.1455%	-	144,111.43	144,111	
SONOMA	478,440	1.2997%	163,642	-	163,642	
STANISLAUS	504,482	1.3705%	92,981	-	92,981	
SUTTER	88,945	0.2416%	-	30,399.09	30,399	
TEHAMA	60,019	0.1630%	-	20,512.94	20,513	
TRINITY	13,749	0.0374%	2,540	-	2,540	
TULARE	409,871	1.1135%	360,895	-	360,895	
TUOLUMNE	58,504	0.1589%	-	19,995.15	19,995	
VENTURA	813,052	2.2088%	-	277,880.09	277,880	
YOLO	187,743	0.5100%	-	64,165.69	64,166	
YUBA	66,734	0.1813%	-	22,807.95	22,808	
Total	36,810,358	100.00%	7,275,479	5,305,350.33	12,580,829	

COUNTY OF LOS ANGELES AUDITOR-CONTROLLER, TAX DIVISION

SB90 TEST CLAIM FOR

SB1096 AND AB2116

FISCAL YEAR 2004-06

YEAR 2

California: County	[1] Population		[2] Sample Cost	[3] Percentage Allocation	Cost
	As of 1/1/2005	% Population	A	B	A or B

Notes:

- [1] Source: From California Department of Finance website, "E-1 City / County Population Estimates with Annual Percent Change — January 1, 2004 and 2005." Located at www.dof.ca.gov/HTML/DEMOGRAP/repndat.htm.
- [2] Source: Sample cost is the cost as reported by 24 counties that participated in the State-wide cost survey for this test claim.
- [3] The cost is based on the percentage of the population of 34 counties that did not respond, times the total estimated cost for the entire population less the amount reported by the 24 participating counties. (See computation of estimated cost of 34 non-participating counties below in Note 4)

[4] **Computation of total cost of 35 non-participating counties:**

100%	=	57.8299% + 42.1'	57.8299%	=	7,275,479.00
	=	57.8299% X + 42.	57.8299% X	=	7,275,479.00
	=	7,275,479.00 + 37.	X	=	7,275,479.00/57.8299%
			X	=	12,580,825.84
		Therefore:	Y	=	12,580,825.84 - 7,275,479
			Y	=	5,305,346.84



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

J. TYLER McCAULEY
AUDITOR-CONTROLLER

**County of Los Angeles Test Claim
Accounting for Local Revenue Realignment**

Declaration of Darlene Quyen Hoang

Darlene Quyen Hoang makes the following declaration and statement under oath:

I, Darlene Quyen Hoang, Manager, Community Redevelopment Agency (CRA)/Revenue Distribution Section, Auditor-Controller's Tax Division of the County of Los Angeles, am responsible for implementing the subject law.

I declare that it is my information or belief that the County of Los Angeles requires to perform new accounting duties as a result of the subject legislation detailed below:

A. ERAF III – An additional shift to ERAF will be made by local taxing agencies for 2004/05 and 2005/06 only. The 92-23 ERAF shift is now being called ERAF I; the 93-94 ERAF shift is now being called ERAF II. The State Department of Finance provided the fixed ERAF III amounts. Cities, counties, and redevelopment agencies are included in ERAF III, as well as special districts, including joint county special districts. The payment criterion for each type of taxing agency is different. Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004, Chapter 211 [SB1096] and amended by Statutes of 2004, Chapter 610 [AB 2115] H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 97.75, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB1096; R&T Sections 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115.

B. Motor Vehicle License Fee [MVLFF] Swap – The motor vehicle license fee swap for property taxes is to be a permanent swap. The State Department of Finance provided County Auditors estimated 2004/05 amounts to be taken from the ERAF Fund for the counties and cities. A one-

time true-up will be made in 2005/06 and then the MVLF Swap amount will grow as the agency's assessed value grows. Growth calculations should be made beginning in 2005/06 and each following year. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city's prior jurisdictional boundaries (growth is without annexed areas). Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115.

C. Triple Flip (0.25% Reduction to Bradley-Burns Sales Tax Authority) – The State will take 0.25% of local sales and use tax to repay its Economic Recovery Bonds. The local counties and cities will be reimbursed for this loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools' appropriated ERAF funds with State general fund monies. R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096.

I declare that the following reimbursable activities are reasonably necessary in complying with the subject law:

- Set-up new account for deposit of CRA/ERAF III shift (As noted in paragraph A).
- Prepare schedules and logs (As noted in paragraph A).
- Coordinate with Treasurer and Tax Collector for Agencies and/or Cities requests to wire funds (As noted in paragraph B).
- Follow-up with Agencies for ERAF III shift method(s) (As noted in paragraph A).
- Offset tax increment revenue and report it on the remittance advice as requested from CRAs (As noted in paragraph A).
- Calculate and adjust the CRA project tax increment receipts (As noted in paragraph A).
- Process and distribute journal vouchers for ERAF III shift, VLF and Sales and Use Tax (As noted in paragraphs A, B, and C).

- Prepare additional statements/description for all trust funds on the remittance advice (As noted in paragraphs A, B, and C).
- Reconcile ERAF, VLF and Triple Flip funds (As noted in paragraphs A, B, and C).
- Adjust the direct deposit amount (As noted in paragraphs A, B, and C).
- Prepare written procedures (As noted in paragraphs A, B, and C).
- Assist Agencies/Cities with questions on this matter. (As noted in paragraphs A, B, and C).

I declare that the duties performed by the Auditor-Controller's Department pursuant to the subject law are reasonably necessary in complying with the subject law, and cost the County of Los Angeles in excess of \$1,000 per annum, the minimum cost that must be incurred to file a claim in accordance with Government Code Section 17564(a).

Specifically, I declare that I am informed and believe that the County's State mandated duties and resulting costs in implementing the subject law require the County to provide new State-mandated services and thus incur costs which are, in my opinion, reimbursable "costs mandated by the State", as defined in Government Code section 17514:

" ' Costs mandated by the State' means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution."

I am personally conversant with the foregoing facts and if required, I could and would testify to the statements made herein.

I declare that it is my information and belief that funding disclaimers are not available to bar recovery of otherwise reimbursable costs. Specifically, the funding disclaimer that the County may charge a fee to cover its increased costs [Section 17556(d) of the Government Code] is not available as Revenue and Taxation Code Section 97.75, included as part of the test claim legislation expressly provides that:

“Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.” [Emphasis added]

I declare that it is my information and belief that the current funding disclaimer that the test claim legislation “imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a statewide or local election ...” [Government Code Section 17556(f)] is not available to bar recovery of otherwise reimbursable costs as the test claim legislation is a comprehensive revision to local government finances ... “, not encompassed by Propositions 1A or 57.

I declare that I am personally conversant with the foregoing facts and if required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge, except as to matters which are stated as information and belief, and as to those matters I believe them to be true.

8/4/05 Los Angeles County
Date and Place

Dorlene Hoang
Signature

Senate Bill No. 1096

CHAPTER 211

An act to amend Section 41204.1 of the Education Code, to amend Sections 6585, 6588, 6590, 6591, 6592, and 25350.55 of, and to add Sections 6588.5, 6599.3, and 17617 to, the Government Code, to amend Sections 18115, 33020, 33333.2, 33333.6, 33672, and 33683 of, and to add Sections 33681.12, 33681.13, and 33681.14 to, the Health and Safety Code, to amend Sections 97.31, 97.68, 98.02, 7203.1, 10752, 10752.1, 10753.2, 11001.5, and 11003 of, to amend and repeal Section 10754 of, to add Sections 96.81, 97.70, 97.71, 97.72, 97.73, 97.74, 97.75, 97.76, 97.77, and 10754.11 to, to repeal Sections 10753.8, 11000, and 11005.7 of, and to repeal and add Section 11005 of, the Revenue and Taxation Code, to amend Section 42205 of the Vehicle Code, to amend Section 40 of Chapter 91 of the Statutes of 1991, and to repeal Section 210 of Chapter 89 of the Statutes of 1991 and Section 29 of Chapter 100 the Statutes of 1993, relating to local government finance, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor August 5, 2004. Filed with Secretary of State August 5, 2004.]

LEGISLATIVE COUNSEL'S DIGEST

SB 1096, Committee on Budget and Fiscal Review. Local government finance.

(1) The Marks-Roos Local Bond Pooling Act of 1985 generally authorizes a joint exercise of powers authority to issue bonds to assist local agencies in financing public capital improvements, working capital, liability or other insurance needs, or projects, subject to specified conditions.

Existing law sets forth the procedures pursuant to which a public agency may bring or respond to an action in the superior court to determine the validity of matters generally authorized to be determined by the court.

This bill additionally would authorize a local agency to sell to a joint exercise of powers authority, and authorize the authority to purchase, with the proceeds of its bonds or its revenue, VLF receivables, defined as any right to payment for moneys due or to become due to a local agency out of funds payable in connection with vehicle license fees. It would authorize the authority to pledge, assign, resell or otherwise transfer or hypothecate any VLF receivables for the purpose of securing bonds issued to finance the purchase price of the VLF receivables.



The bill would specify that an action may be brought in the superior court to determine the validity of any bonds issued under the act to finance the purchase of bonds for local agencies, the financing of public capital improvements, or the purchase of VLF receivables and any contracts of sale of VLF receivables entered into by any local agency, and any related documents.

(2) Existing law authorizes the board of supervisors of the County of Orange to elect, by resolution, to guarantee payment under a financing agreement, or to guarantee payment under an agreement to finance the lease or lease-purchase of property through the issuance of certificates of participation or lease revenue bonds by providing notice and a transfer schedule, subject to specified conditions. If the Controller is notified that the funds otherwise available to the county will not be sufficient to make any payment under the financing agreement at the time that payment is required, or the county fails to make any payment under the financing agreement at the time that payment is required, the Controller is required to make an apportionment to the trustee appointed by the county in the amount of that required payment for the purpose of making that payment. The Controller is required to make the payment only from moneys credited to the Motor Vehicle License Fee Account in the Transportation Tax Fund to which the county is entitled at that time under specified provisions of law, and to reduce, by the amount of the payment, the subsequent allocation or allocations to which the county would otherwise be entitled under those provisions.

This bill instead would require the county, if funds otherwise available to the county will not be sufficient to make any payment under the financing agreement at the time that payment is required, or the county fails to make any payment under the financing agreement at the time that payment is required, to immediately notify the county auditor and deliver to the county auditor a duly certified copy of the resolution of the board of supervisors adopted pursuant to existing law. It would require the county auditor to reduce the vehicle license fee adjustment amount and transmit those funds to the Controller to the extent necessary to make the payments required.

(3) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would require that the total amount due to each city, county, city and county, and special district, for which the state has determined, as of June 30, 2005, that reimbursement is required under those provisions of the California Constitution, be appropriated for payment to these entities over a period of not more than five years, commencing



with the Budget Act for the 2006–07 fiscal year and concluding with the Budget Act for the 2011–12 fiscal year.

(4) The Vehicle License Fee (VLF) Law establishes, in lieu of any ad valorem property tax upon vehicles, an annual license fee for any vehicle subject to registration in this state in the amount of 2% of the market value of that vehicle, as specified, but offsets this amount by 67.5% for vehicle license fees with a final due date on or after July 1, 2001. Existing law provides that any increases in the computation of the vehicle license fee made during the 1991–92 legislative session will cease to be operative if either of 2 specified contingencies occur. Legislation was enacted during that legislative session that adjusted an existing statutory depreciation schedule in a manner that increased the vehicle license fee. On January 28, 2004, one of the specified contingencies occurred and, in accordance with these contingency provisions, the statutory depreciation schedule became inoperative on March 1, 2004.

This bill would, beginning on January 1, 2005, repeal the offset to the vehicle license fee and instead reduce the rate under the VLF Law to 0.65% of the market value of a vehicle. This bill would also repeal these contingency provisions and, notwithstanding any other provision of law, would reinstate the statutory depreciation schedule.

(5) Existing law allocates revenues derived under the VLF Law among counties and cities and also requires that General Fund moneys be transferred, as specified, to cities and counties to compensate for reduced revenues resulting from VLF offsets. Existing law requires counties to utilize certain VLF Law revenues for local health and welfare programs.

This bill would repeal, amend, revise, and recast various provisions relating to VLF revenue allocations, VLF offsets, and General Fund transfers to cities, counties, and cities and counties to compensate these entities for reduced revenues resulting from these offsets. This bill would require, for the 2004–05 fiscal year and each fiscal year thereafter, that each city, county, and city and county annually receive a vehicle license fee adjustment amount, as defined, from a Vehicle License Fee Property Tax Compensation Fund, which this bill would create in each county.

(6) Existing property tax law requires the county auditor, for each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing property tax law also reduces the amounts of ad valorem property tax revenue that would



otherwise be annually allocated to the county, cities, and special districts pursuant to these general allocation requirements by requiring, for purposes of determining property tax revenue allocations in each county for the 1992-93 and 1993-94 fiscal years, that the amounts of property tax revenue deemed allocated in the prior fiscal year to the county, cities, and special districts be reduced in accordance with certain formulas. It requires that the revenues not allocated to the county, cities, and special districts as a result of these reductions be transferred to the Educational Revenue Augmentation Fund (ERAF) in that county for allocation to school districts, community college districts, and the county office of education.

Existing law also requires a redevelopment agency, during the 2003-04 fiscal year, to remit to the county auditor an amount of revenue, determined in accordance with specified calculations made by the Director of Finance and based on a specified report of the Controller, for deposit in the Educational Revenue Augmentation Fund in each county for allocation to school entities.

This bill would, for the 2004-05 and 2005-06 fiscal years, reduce, by a specified amount, the vehicle license fee adjustment amount required to be allocated to a city, county, and city and county and instead require these revenues to be deposited in a county ERAF. This bill would also, for those same fiscal years, require a transfer of ad valorem property tax revenues from enterprise special districts and nonenterprise special districts, as defined, to county ERAFs. This bill would also require, for the 2006-07 fiscal year, that the amount of ad valorem property tax revenue deemed allocated to each enterprise special district and nonenterprise special district be increased by an amount equal to their reductions for the 2004-05 and 2005-06 fiscal years. This bill would also require a redevelopment agency to make a remittance to county ERAFs for those same fiscal years. This bill would authorize a redevelopment agency to defer the payment of a portion of this remittance if that agency finds that it is unable, for either of certain reasons, to pay the full allocation, and if the agency adopts a specified resolution. The bill would also authorize a legislative body, in lieu of making that payment during the 2004-05 and 2005-06 fiscal years, to remit, prior to May 10, 2005, and 2006 respectively, a designated amount to the county auditor for deposit in the county's Educational Revenue Augmentation Fund. This bill also would make conforming changes to related provisions. By imposing new duties upon local tax officials in the annual allocation of these revenues, this bill would impose a state-mandated local program.

(7) Existing law authorizes a county to retain a portion of the ad valorem property tax revenue that would otherwise be allocated to



specified entities in a county to reimburse the county for costs in collecting and administering the ad valorem property tax.

This bill would, for the 2004-05 and 2005-06 fiscal years only, prohibit a county from imposing a fee, charge, or other levy on a city, or from retaining any portion of the ad valorem property tax revenue allocation of a city to reimburse the county for costs the county may incur under the bill and a specified statute.

(8) Existing law requires the Director of Finance to make certain adjustments in one of the formulas used in computing the state's obligation under the California Constitution to provide funding for school districts and community college districts so as to ensure that the modifications in property tax revenue allocation requirements that were made by a prior enactment do not have a net fiscal impact on school districts or community college districts, or upon the state's funding obligation to those districts.

This bill would instead apply the adjustment requirement to modifications in property tax revenue allocation requirements that are made by "qualifying provisions," and would define "qualifying provisions" to include both the prior enactment currently specified by the adjustment requirement and specified statutes proposed to be added by this bill.

(9) Existing law requires the Controller to regularly audit the apportionment and allocation by counties of property tax revenue according to a specified schedule.

This bill would provide that, notwithstanding any other provision of law, where an audit conducted under that requirement between July 1, 1993, and June 30, 2001, determined that an allocation method is required to be adjusted and that a reallocation is required for previous fiscal years, the apportionments made by the county auditor during that period shall be deemed correct.

(10) Existing property tax law also allows, in the 1993-94 fiscal year, an eligible county, as defined, to decrease its reduction in property tax revenues for deposit in county ERAFs in accordance with a specified formula.

This bill would clarify that the decrease in the reduction in property tax revenues allowed to eligible counties in the 1993-94 fiscal year is incorporated into the formulae by which these revenues are allocated in subsequent fiscal years.

(11) The Bradley-Burns Uniform Local Sales and Use Tax Law (Bradley-Burns Law) authorizes a county that adopts a specified ordinance to impose a local sales and use tax at a rate of 1.25%, and similarly authorizes a city, located within a county imposing such a tax rate, to impose a local sales tax rate of 1% that is credited against the



county rate. Beginning July 1, 2004, and continuing through the revenue exchange period, as defined, existing law temporarily suspends the authority of a county or a city to impose a tax under the Bradley-Burns Law by requiring a county imposing a sales and use tax under that law to impose that tax at a rate of 1% and requiring an imposing city to impose that rate at 0.75%.

This bill would specify that rate that may be imposed by a county or a city under the Bradley-Burns Law during the revenue exchange period is the rate that was specified in the local ordinance as of January 1, 2004, reduced by 0.25%.

(12) Existing law requires the county auditor, for the fiscal adjustment period, which is defined to have the same meaning as the revenue exchange period, to decrease the amount of ad valorem property tax revenue allocated to a county's Educational Revenue Augmentation Fund by the countywide adjustment amount, as defined, and requires the auditor to instead allocate this amount to a county Sales and Use Tax Compensation Fund. Existing law requires the auditor, during this same period, to allocate moneys from a Sales and Use Tax Compensation Fund to cities and counties to reimburse these entities for revenue losses resulting from the suspension of their Bradley-Burns Law tax rate authority, as provided. For purposes of these provisions, existing law defines "countywide adjustment amount" as an amount estimated by the Director of Finance, based upon taxable sales in a county in a prior fiscal year, to reimburse cities and counties for revenue losses resulting from the suspension of their Bradley-Burns Law tax rate authority.

This bill would require the Director of Finance to estimate the countywide adjustment amount based upon the actual amount of local sales and use tax revenues transmitted to a county or a city in the prior fiscal year and any projected growth on this amount for the current fiscal year, as provided. This bill would also specify that any revenue allocated to a county or a city under these provisions be deemed "in lieu local sales and use tax revenue."

(13) This bill would also state legislative findings and declarations that the bill is an interim statute, and that its operation be suspended if Proposition 65 is approved by the voters at the November 2, 2004, statewide general election and becomes operative.

(14) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

(15) This bill would declare that it is to take effect immediately as an urgency statute.

The people of the State of California do enact as follows:

SECTION 1. Section 41204.1 of the Education Code is amended to read:

41204.1. (a) (1) Pursuant to paragraph (2) of subdivision (b) of Section 41204, the Director of Finance shall annually adjust “the percentage of General Fund revenues appropriated for school districts and community college districts, respectively, in the 1986–87 fiscal year” for purposes of applying paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, to reflect those property tax revenue allocation modifications required by the qualifying provisions in a manner that ensures that those modifications will have no net fiscal impact upon the amounts that are otherwise required to be applied by the state for the support of school districts and community college districts pursuant to Section 8 of Article XVI of the California Constitution.

(2) For purposes of this section, “qualifying provisions,” means the amendments made to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code and Article 7 (commencing with Section 33680) of Chapter 6 of Part 1 of Division 24 of the Health and Safety Code during the 1991–92 Regular Session to the 2003–04 Regular Session, inclusive, and during any Extraordinary Session concurrently held during those session years, inclusive.

(b) Notwithstanding any other provision of law, for the 2004–05 fiscal year and each fiscal year thereafter, “the percentage of General Fund revenues appropriated for school districts and community colleges districts, respectively, in fiscal year 1986–87,” for purposes of paragraph (1) of subdivision (b) of Section 8 of Article XVI of the California Constitution, shall be deemed to be the percentage of General Fund revenues that would have been appropriated for those entities if the qualifying provisions had been operative for the 1986–87 fiscal year.

(c) It is the intent of the Legislature in enacting the act adding this section to ensure both of the following:

(1) That the changes required by the qualifying provisions in the allocations of ad valorem property tax revenues do not have a net fiscal



impact upon school districts, as defined in Section 41302.5, or community college districts.

(2) That the changes required by the qualifying provisions in the allocations of ad valorem property tax revenues do not have a net fiscal impact upon the amounts of revenue otherwise required to be applied by the state for the support of school districts and community college districts pursuant to Section 8 of Article XVI of the California Constitution.

SEC. 2. Section 6585 of the Government Code is amended to read:

6585. The definitions in this section shall govern the construction and interpretation of this article.

(a) "Authority" means an entity created pursuant to Article 1 (commencing with Section 6500). In the case of an authority issuing bonds pursuant to this chapter in which VLF receivables, as defined in subdivision (i), are pledged to the payment of the bonds, an authority shall consist of not less than 100 local agencies.

(b) "Bond purchase agreement" means a contractual agreement executed between the authority and the local agency whereby the authority agrees to purchase bonds of the local agency.

(c) "Bonds" means bonds (including, but not limited to, assessment bonds, redevelopment agency bonds, government issued mortgage bonds, and industrial development bonds), notes (including bond, revenue, tax, or grant anticipation notes), commercial paper, floating rate, and variable maturity securities, and any other evidences of indebtedness and also includes certificates of participation or lease-purchase agreements.

(d) "Cost," as applied to a public capital improvement or portion thereof financed under this part, means all or any part of the cost of construction, renovation, and acquisition of all lands, structures, real or personal property, rights, rights-of-way, franchises, easements, and interests acquired or used for a public capital improvement; the cost of demolishing or removing any buildings or structures on land so acquired, including the cost of acquiring any lands to which the buildings or structures may be moved; the cost of all machinery and equipment; finance charges; interest prior to, during, and for a period after, completion of that construction, as determined by the authority; provisions for working capital, reserves for principal and interest and for extensions, enlargements, additions, replacements, renovations, and improvements; the cost of architectural, engineering, financial and legal services, plans, specifications, estimates, administrative expenses, and other expenses necessary or incident to determining the feasibility of constructing any project or incident to the construction or acquisition or financing of any public capital improvement.



(e) "Legislative body" means the governing body of a local agency.

(f) "Local agency" means a party to the agreement creating the authority, or an agency or subdivision of that party, sponsoring a project of public capital improvements, or any city, county, city and county, authority, district, or public corporation of this state.

(g) "Public capital improvements" means one or more projects specified in Section 6546.

(h) "Revenue" means all income and receipts of the authority from a bond purchase agreement, bonds acquired by the authority, loans, installment sale agreements, and other revenue producing agreements entered into by the authority, projects financed by the authority, grants and other sources of income, VLF receivables purchased pursuant to Section 6588.5, and all interest or other income from any investment of any money in any fund or account established for the payment of principal or interest or premiums on bonds.

(i) "VLF receivable" means the right to payment of moneys due or to become due to a local agency out of funds payable in connection with vehicle license fees to a local agency pursuant to Section 10754.11 of the Revenue and Taxation Code.

(j) "Working capital" means money to be used by, or on behalf of, a local agency for any purpose for which a local agency may borrow money pursuant to Section 53852, or for any purpose for which a VLF receivable sold to an authority could have been used by the local agency.

SEC. 3. Section 6588 of the Government Code is amended to read:

6588. In addition to other powers specified in an agreement pursuant to Article 1 (commencing with Section 6500) and Article 2 (commencing with Section 6540), the authority may do any or all of the following:

(a) Adopt bylaws for the regulation of its affairs and the conduct of its business.

(b) Sue and be sued in its own name.

(c) Issue bonds, including, at the option of the authority, bonds bearing interest, to pay the cost of any public capital improvement, working capital, or liability or other insurance program. In addition, for any purpose for which an authority may execute and deliver or cause to be executed and delivered certificates of participation in a lease or installment sale agreement with any public or private entity, the authority, at its option, may issue or cause to be issued bonds, rather than certificates of participation, and enter into a loan agreement with the public or private entity.

(d) Engage the services of private consultants to render professional and technical assistance and advice in carrying out the purposes of this article.



(e) As provided by applicable law, employ and compensate bond counsel, financial consultants, and other advisers determined necessary by the authority in connection with the issuance and sale of any bonds.

(f) Contract for engineering, architectural, accounting, or other services determined necessary by the authority for the successful development of a public capital improvement.

(g) Pay the reasonable costs of consulting engineers, architects, accountants, and construction, land-use, recreation, and environmental experts employed by any sponsor or participant if the authority determines those services are necessary for the successful development of public capital improvements.

(h) Take title to, and sell by installment sale or otherwise, lands, structures, real or personal property, rights, rights-of-way, franchises, easements, and other interests in lands that are located within the state that the authority determines are necessary or convenient for the financing of public capital improvements, or any portion thereof.

(i) Receive and accept from any source, loans, contributions, or grants, in either money, property, labor, or other things of value, for, or in aid of, the construction financing, or refinancing of public capital improvement, or any portion thereof or for the financing of working capital or insurance programs, or for the payment of the principal of and interest on bonds if the proceeds of those bonds are used for one or more of the purposes specified in this section.

(j) Make secured or unsecured loans to any local agency in connection with the financing of capital improvement projects, working capital or insurance programs in accordance with an agreement between the authority and the local agency. However, no loan shall exceed the total cost of the public capital improvements, working capital or insurance needs of the local agency as determined by the local agency and by the authority.

(k) Make secured or unsecured loans to any local agency in accordance with an agreement between the authority and the local agency to refinance indebtedness incurred by the local agency in connection with public capital improvements undertaken and completed.

(l) Mortgage all or any portion of its interest in public capital improvements and the property on which any project is located, whether owned or thereafter acquired, including the granting of a security interest in any property, tangible or intangible.

(m) Assign or pledge all or any portion of its interests in mortgages, deeds of trust, indentures of mortgage or trust, or similar instruments, notes, and security interests in property, tangible or intangible, of a local agency to which the authority has made loans, and the revenues



therefrom, including payment or income from any interest owned or held by the authority, for the benefit of the holders of bonds issued to finance public capital improvements. The pledge of moneys, revenues, accounts, contract rights, or rights to payment of any kind made by or to the authority pursuant to the authority granted in this part shall be valid and binding from the time the pledge is made for the benefit of the pledgees and successors thereto, against all parties irrespective of whether the parties have notice of the claim.

(n) Lease the public capital improvements being financed to a local agency, upon terms and conditions that the authority deems proper; charge and collect rents therefor; terminate any lease upon the failure of the lessee to comply with any of the obligations of the lease; include in any lease provisions that the lessee shall have options to renew the lease for a period or periods, and at rents as determined by the authority; purchase or sell by an installment agreement or otherwise any or all of the public capital improvements; or, upon payment of all the indebtedness incurred by the authority for the financing or refinancing of the public capital improvements, the authority may convey any or all of the project to the lessee or lessees.

(o) Charge and apportion to local agencies that benefit from its services the administrative costs and expenses incurred in the exercise of the powers authorized by this article. These fees shall be set at a rate sufficient to recover, but not exceed, the authority's costs of issuance and administration. The fee charged to each local obligation acquired by the pool shall not exceed that obligation's proportionate share of those costs. The level of these fees shall be disclosed to the California Debt and Investment Advisory Commission pursuant to Section 6599.1.

(p) Issue, obtain, or aid in obtaining, from any department or agency of the United States or of the state, or any private company, any insurance or guarantee to, or for, the payment or repayment of interest or principal, or both, or any part thereof, on any loan, lease, or obligation or any instrument evidencing or securing the same, made or entered into pursuant to this article.

(q) Notwithstanding any other provision of this article, enter into any agreement, contract, or any other instrument with respect to any insurance or guarantee; accept payment in the manner and form as provided therein in the event of default by a local agency; and assign any insurance or guarantee that acts as security for the authority's bonds.

(r) Enter into any agreement or contract, execute any instrument, and perform any act or thing necessary, convenient, or desirable to carry out any power authorized by this article.



(s) Invest any moneys held in reserve or sinking funds, or any moneys not required for immediate use or disbursement, in obligations that are authorized by law for the investment of trust funds.

(t) At the request of affected local agencies, combine and pledge revenues to public capital improvements for repayment of one or more series of bonds issued pursuant to this article.

(u) Delegate to any of its individual parties or other responsible individuals the power to act on its behalf subject to its general direction, guidelines, and oversight.

(v) Purchase, with the proceeds of its bonds or its revenue, bonds issued by any local agency at public or negotiated sale. Bonds purchased pursuant to this subdivision may be held by the authority or sold to public or private purchasers at public or negotiated sale, in whole or in part, separately or together with other bonds issued by the authority.

(w) Purchase, with the proceeds of its bonds or its revenue, VLF receivables sold to the authority pursuant to Section 6588.5. VLF receivables so purchased may be pledged to the payment of bonds issued by the authority or may be resold to public or private purchasers at public or negotiated sale, in whole or in part, separately or together with other VLF receivables purchased by the authority.

(x) Set any other terms and conditions on any purchase or sale pursuant to this section as it deems by resolution to be necessary, appropriate, and in the public interest, in furtherance of the purposes of this article.

SEC. 4. Section 6588.5 is added to the Government Code, to read:

6588.5. (a) An authority that was in existence at the time of the enactment of this section may purchase, with the proceeds of its bonds or its revenue, VLF receivables from one or more local agencies. The authority may pledge, assign, resell or otherwise transfer or hypothecate any VLF receivables for the purpose of securing bonds issued to finance the purchase price of the VLF receivables.

(b) Notwithstanding any other provision of law, local agencies may sell VLF receivables to the authority, at one time or from time to time, and to enter into one or more sales agreements with an authority as and on the terms the local agency deems appropriate. The sales agreement may include covenants of, and binding on, the local agency necessary to establish and maintain the security of bonds issued by the authority for the purpose of purchasing the VLF receivables and, if applicable, the exclusion from gross income of interest on the bonds for federal income tax purposes. Any transfer of some or all of a VLF receivable by a local agency to the authority under this article that the governing documents state is a sale shall be treated as an absolute sale and transfer of the property so transferred to the authority and not as a pledge or grant of a



security interest by the local agency to secure a borrowing. The characterization of the transfer of any VLF receivable as an absolute sale by the local agency shall not be negated or adversely affected by any of the following:

(1) The fact that only a portion of the VLF receivable is transferred.

(2) By the local agency's acquisition of an ownership interest in any residual interest or a subordinate interest in the VLF receivable.

(3) By any characterization of the authority or its bonds for purposes of accounting, taxation, or securities regulation.

(4) By any other factor.

(c) On and after the effective date of each transfer of a VLF receivable under this article that the governing documents state is a sale, the local agency shall have no right, title, or interest in or to the VLF receivable transferred, and the VLF receivable so transferred shall be the property of the authority and not of the local agency, and shall be owned, received, held, and disbursed only by the authority or any trustee or agent of the authority appointed by the authority. Any sale of some or all of any VLF receivable shall automatically be perfected without the need for physical delivery, recordation, filing, or further act, and the provisions of Division 9 (commencing with Section 9101) of the Commercial Code and Sections 954.5 to 955.1, inclusive, of the Civil Code shall not apply to the sale. None of the VLF receivables sold by the local agency pursuant to this article shall be subject to garnishment, levy, execution, attachment, or other process, writ, including, but not limited to, a writ of mandate, or remedy in connection with the assertion or enforcement of any debt, claim, settlement, or judgment against the local agency. On or before the effective date of any sale of a VLF receivable, the local agency shall notify the Controller that the VLF receivable has been sold to the authority and irrevocably instruct the payor that, as of the effective date, payments on the VLF receivable so sold are to be made directly to the authority or any trustee or agent appointed by the authority.

(d) The state hereby covenants, for the benefit of the holders of any bonds issued by the authority pursuant to this article payable from VLF receivables purchased by the authority, that it will not take any action that would materially adversely affect the interest of the holders of these bonds or otherwise impair the security of these bonds, so long as any of these bonds remain outstanding.

SEC. 5. Section 6590 of the Government Code is amended to read:

6590. The authority may, from time to time, issue its bonds in the principal amount as the authority determines necessary to provide sufficient funds for its purposes, which may include, but shall not be limited to, providing funds for bond purchase agreements, payment of the purchase price of VLF receivables, payment of interest on bonds of



the authority, establishment of reserves to secure the bonds, and other expenditures of the authority incident to issuance of the bonds. The authority may also issue bonds for the purpose of making loans to local agencies, to the extent those local agencies are authorized by law to borrow moneys, or to purchase VLF receivables from local agencies as provided in Section 6588.5, and the loan or sale proceeds shall be used by the local agencies to pay for public capital improvements, working capital, or insurance programs.

In the case of any authority in existence on January 1, 1988, no loans shall be made to local agencies for working capital or insurance, unless that purpose is first approved by resolution of the governing body of the authority by unanimous vote of all members of the governing body.

SEC. 6. Section 6591 of the Government Code is amended to read:

6591. (a) The authority is authorized from time to time to issue bonds to provide funds to achieve its purposes.

(b) Bonds may be authorized to finance a single public capital improvement, working capital, purchase of VLF receivables, or insurance program for a single local agency; a series of public capital improvements, working capital, purchases of VLF receivables, or insurance program for a single local agency; a single public capital improvement, working capital, or purchases of VLF receivables, insurance program for two or more local agencies; or a series of public capital improvements, working capital, purchases of VLF receivables, insurance programs for two or more local agencies.

(c) Bonds issued for the purpose of financing working capital shall be used to make loans to local agencies for any of the purposes for which a local agency may borrow money pursuant to Section 53852. The loans shall be repaid in accordance with the terms of Section 53854.

(d) Except as otherwise expressly provided by the authority, every issue of its bonds shall be general obligations of the authority payable from any revenues or moneys of the authority available therefor and not otherwise pledged. These revenues or moneys may include the proceeds of additional bonds, subject only to any agreements with the holders of particular bonds pledging any particular revenues or moneys. Notwithstanding that the bonds may be payable from a special fund, these bonds shall be deemed to be negotiable instruments for all purposes, subject only to the bond registration provisions.

(e) The bonds may be issued as serial bonds or as term bonds, or the authority may issue bonds of both types. The bonds shall be authorized by resolution of the authority and shall, as provided by the resolution or indenture pursuant to which the bonds are issued, bear the date of issuance; the time of maturity, not exceeding 50 years from their date of issuance; bear the rate of interest, either fixed or variable, and, if



variable, not in excess of the maximum rate of interest specified therein; be payable as to principal and interest at the time or times provided; be in the denominations provided; be in the form provided; carry the registration privileges provided; be executed in the manner provided; be payable in lawful money of the United States at the place or places provided within or without the state; and be subject to the terms of redemption provided.

(f) The bonds shall be sold by the authority at the time and in the manner set out in the authority's resolution. The sale may be a public or private sale, and for price or prices, and on terms and conditions as the authority determines proper, after giving due consideration to the recommendations of any local agency to be assisted from the proceeds of the bonds. Pending preparation of the definitive bonds, the authority may issue interim receipts, certificates, or temporary bonds which shall be exchanged for definitive bonds.

(g) In the case of bonds issued by an authority, on or after January 1, 1995, for the purpose of purchasing bonds of a local agency, all of the bonds of the local agency shall be purchased by the authority from the proceeds of the authority bonds within 90 days of the date of issuance of the authority bonds. Nothing in this subdivision shall be construed to preclude an authority from issuing parity bonds at any time.

SEC. 7. Section 6592 of the Government Code is amended to read:

6592. Any resolution authorizing any bonds or any issue of bonds may contain the following provisions, which shall be a part of the contract with the holders of the bonds to be authorized:

(a) Provisions pledging the full faith and credit of the authority, or pledging all or any part of the revenues of any public capital improvements, or any revenue-producing contract or contracts made by the authority with any local agency, any VLF receivables purchased pursuant to Section 6588.5, or any other moneys of the authority, to secure the payment of the bonds, and of any special account, subject to those agreements with bondholders as may then exist.

(b) Provisions setting out the rentals, fees, purchase payments, loan repayments, and other charges, and the amounts to be raised in each year thereby, and the use and disposition of the revenues.

(c) Provisions setting aside reserves or sinking funds, and the regulation and disposition thereof.

(d) Limitations on the right of the authority or its agent to restrict and regulate the use of the public capital improvements to be financed out of the proceeds of the bonds or any particular issue of bonds.

(e) Limitations on the purpose to which the proceeds of sale of any issue of bonds may be applied, and pledging the proceeds to secure the payment of the bonds or any issue of the bonds.



(f) Limitations on the issuance of additional bonds, the terms upon which additional bonds may be issued and secured, and the refunding of outstanding bonds.

(g) The procedure, if any, by which the terms of any contract with bondholders may be amended or abrogated, the amount of bonds and the holders thereof that are required to give consent thereto, and the manner in which the consent may be given.

(h) Limitations on expenditures for operating, administrative, or other expenses of the authority.

(i) Definitions of acts or omissions to act which constitute a default in the duties of the authority to holders of its obligations, and providing the rights and remedies of the holders in the event of a default.

(j) The mortgaging of any public capital improvements and the site thereof for the purpose of securing the bondholders.

(k) The mortgaging of land, improvements, or other assets owned by a local agency for the purpose of securing the bondholders.

(l) Procedures for the selection of public capital improvements to be financed with the proceeds of the bonds authorized by the resolution, if the bonds are to be sold in advance of designating the public capital improvements and the local agency to receive the financing.

SEC. 8. Section 6599.3 is added to the Government Code, to read:

6599.3. Notwithstanding any other provision of law, an action may be brought under Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure, to determine the validity of any bonds issued under this article to finance the purchase of bonds for local agencies, the financing of public capital improvements, or the purchase of VLF receivables pursuant to Section 6588.5 and any contracts of sale of VLF receivables entered into by any local agency, and any related documents. If an action is commenced, the action shall be brought in the jurisdiction in which the authority maintains its principal office and is not required to be brought in the jurisdiction or jurisdictions of any of the local agencies. However, publication of summons, as provided in Section 861 of the Code of Civil Procedure, shall be made in the county in which the authority maintains its principal office and in each county in which any local agency that has sold bonds to the authority, for which a public capital improvement is being financed or that has entered into a sales agreement for a VLF receivable where the authority is located.

SEC. 8.5. Section 17617 is added to the Government Code, to read:

17617. The total amount due to each city, county, city and county, and special district, for which the state has determined, as of June 30, 2005, that reimbursement is required under Section 6 of Article XIII B of the California Constitution, shall be appropriated for payment to these entities over a period of not more than five years, commencing with the



Budget Act for the 2006–07 fiscal year and concluding with the Budget Act for the 2011–12 fiscal year.

SEC. 9. Section 25350.55 of the Government Code is amended to read:

25350.55. (a) Prior to entering into an agreement to finance the lease or lease-purchase of property through the execution and delivery or issuance, as the case may be, of certificates of participation or lease revenue bonds, the board may elect, by resolution, to guarantee payment under that financing agreement in accordance with the following:

(1) A county that elects to participate under this section shall provide notice to the Controller of that election, which shall include a schedule for the payments to be made by the county under that financing agreement, and identify a trustee appointed by the county for the purposes of this section.

(2) In the event that, for any reason, the funds otherwise available to the county will not be sufficient to make any payment under the financing agreement at the time that payment is required, the county shall so notify the trustee. The trustee shall immediately communicate that information to the affected holders of certificates of participation or bondholders, and to the Controller.

(3) When the Controller receives notice from the trustee as described in paragraph (2), or the county fails to make any payment under the financing agreement at the time that payment is required, the Controller shall make an apportionment to the trustee in the amount of that required payment for the purpose of making that payment. The Controller shall make that payment only from funds received from the county auditor pursuant to paragraph (4).

(4) If either of the circumstances set forth in paragraphs (2) and (3) occur, the county shall immediately notify the county auditor and deliver to the county auditor a duly certified copy of the resolution of the board of supervisors adopted pursuant to Section 29530.5. The county auditor shall reduce the vehicle license fee adjustment amount set forth in Section 97.70 of the Revenue and Taxation Code and transmit those funds to the Controller to the extent necessary to make the payments required by paragraphs (2) and (3).

(5) As an alternate to the procedure set forth in paragraphs (2) and (3), the board of supervisors may provide a transfer schedule in a notice to the Controller of its election to participate under this section. The transfer schedule shall set forth amounts to be transferred to the trustee and the date or dates for the transfers and the Controller shall, subject to the limitation in the second sentence of paragraph (3), make apportionments to the trustee in those amounts on the specified date or dates for the purpose of making those transfers.



(6) In the event that for any reason, the county is no longer obligated for any period to make all or a portion of the payments with respect to the lease or lease-purchase financed through the execution and delivery, or issuance, as the case may be, of certificates of participation or lease revenue bonds, the trustee shall notify the affected holders of certificates of participation or bondholders. The trustee shall also notify the Controller. Upon receipt of the notification, the Controller shall cease making the transfers. If after giving notice, the obligation of the county to make payments with respect to a lease or lease-purchase financed through the execution and delivery or issuance, as the case may be, of certificates of participation or lease revenue bonds is restored, the trustee shall so notify the affected holders of certificates of participation or bondholders and the Controller. Upon receipt of the notification, the Controller shall resume making the transfers.

(b) This section shall not be construed to obligate the State of California to make any payment to a county from the Motor Vehicle License Fee Account in the Transportation Tax Fund in any amount or pursuant to any particular allocation formula, or to make any other payment to a county, including, but not limited to, any payment in satisfaction of any debt or liability incurred or guaranteed by a county in accordance with this section.

SEC. 10. Section 18115 of the Health and Safety Code is amended to read:

18115. Commencing July 1, 1981, the vehicle license fee levied pursuant to Section 10751 of the Revenue and Taxation Code on manufactured homes and mobilehomes not subject to local property taxation pursuant to Part 13 (commencing with Section 5800) of Division 1 of the Revenue and Taxation Code, or commercial coaches, shall be paid to the department. The annual amount of the fee shall be a sum equal to 2 percent, and on and after January 1, 2005, 0.65 percent, of the market value of the manufactured home, mobilehome, or commercial coach. The market value shall be determined by the department upon the basis of the original sales price of the manufactured home, mobilehome, or commercial coach when first sold to a consumer as a new manufactured home, mobilehome, or commercial coach. The annual amount of the fee charged to the owner of a manufactured home or mobilehome subject to a license fee which replaces a manufactured home or mobilehome destroyed, on or after January 1, 1982, as the result of a disaster declared by the Governor, and which meets the requirements of Chapter 2.6 (commencing with Section 172) of Part 1 of Division 1 of the Revenue and Taxation Code, shall be determined in accordance with Section 172.1 of the Revenue and Taxation Code. In the event any manufactured home, mobilehome, or commercial coach subject to this



article is modified or added to at a cost of two hundred dollars (\$200), or more, a copy of the building permit required for these modifications shall be entered in the permanent record of the manufactured home, mobilehome, or commercial coach and the department shall classify or reclassify the manufactured home, mobilehome, or commercial coach in its proper class as provided in Section 18115.5. These provisions shall not apply in the event that the modifications are necessary to enable a handicapped person to enter and use the manufactured home, mobilehome, or commercial coach.

SEC. 11. Section 33020 of the Health and Safety Code is amended to read:

33020. "Redevelopment" means the planning, development, replanning, redesign, clearance, reconstruction, or rehabilitation, or any combination of these, of all or part of a survey area, and the provision of those residential, commercial, industrial, public, or other structures or spaces as may be appropriate or necessary in the interest of the general welfare, including recreational and other facilities incidental or appurtenant to them and payments to school and community college districts in the fiscal years specified in Sections 33681, 33681.5, 33681.7, 33681.9, and 33681.12.

SEC. 12. Section 33333.2 of the Health and Safety Code is amended to read:

33333.2. (a) A redevelopment plan containing the provisions set forth in Section 33670 shall contain all of the following limitations. A redevelopment plan that does not contain the provisions set forth in Section 33670 shall contain the limitations in paragraph (4):

(1) (A) A time limit on the establishing of loans, advances, and indebtedness to be paid with the proceeds of property taxes received pursuant to Section 33670 to finance in whole or in part the redevelopment project, which may not exceed 20 years from the adoption of the redevelopment plan, except by amendment of the redevelopment plan as authorized by subparagraph (B). This limit, however, shall not prevent agencies from incurring debt to be paid from the Low and Moderate Income Housing Fund or establishing more debt in order to fulfill the agency's housing obligations under subdivision (a) of Section 33333.8. The loans, advances, or indebtedness may be repaid over a period of time longer than this time limit as provided in this section. No loans, advances, or indebtedness to be repaid from the allocation of taxes shall be established or incurred by the agency beyond this time limitation. This limit shall not prevent agencies from refinancing, refunding, or restructuring indebtedness after the time limit if the indebtedness is not increased and the time during which the



indebtedness is to be repaid is not extended beyond the time limit to repay indebtedness required by this section.

(B) The time limitation established by subparagraph (A) may be extended only by amendment of the redevelopment plan after the agency finds, based on substantial evidence, that (i) significant blight remains within the project area; and (ii) this blight cannot be eliminated without the establishment of additional debt. However, this amended time limitation may not exceed 30 years from the effective date of the ordinance adopting the redevelopment plan, except as necessary to comply with subdivision (a) of Section 33333.8.

(2) A time limit, not to exceed 30 years from the adoption of the redevelopment plan, on the effectiveness of the redevelopment plan. After the time limit on the effectiveness of the redevelopment plan, the agency shall have no authority to act pursuant to the redevelopment plan except to pay previously incurred indebtedness and to enforce existing covenants or contracts, unless the agency has not completed its housing obligations pursuant to subdivision (a) of Section 33333.8, in which case the agency shall retain its authority to implement requirements under subdivision (a) of Section 33333.8, including its ability to incur and pay indebtedness for this purpose, and shall use this authority to complete these housing obligations as soon as is reasonably possible.

(3) A time limit, not to exceed 45 years from the adoption of the redevelopment plan, to repay indebtedness with the proceeds of property taxes received pursuant to Section 33670. After the time limit established pursuant to this paragraph, an agency may not receive property taxes pursuant to Section 33670, except as necessary to comply with subdivision (a) of Section 33333.8.

(4) A time limit, not to exceed 12 years from the adoption of the redevelopment plan, for commencement of eminent domain proceedings to acquire property within the project area. This time limitation may be extended only by amendment of the redevelopment plan.

(b) If a redevelopment plan is amended to add territory, the amendment shall contain the time limits required by this section.

(c) When an agency is required to make a payment pursuant to Section 33681.9, the legislative body may amend the redevelopment plan to extend the time limits required pursuant to paragraphs (2) and (3) of subdivision (a) by one year by adoption of an ordinance. In adopting this ordinance, neither the legislative body nor the agency is required to comply with Section 33354.6, Article 12 (commencing with Section 33450), or any other provision of this part relating to the amendment of redevelopment plans.



(d) When an agency is required pursuant to Section 33681.12 to make a payment to the county auditor for deposit in the county's Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code, the legislative body may amend the redevelopment plan to extend the time limits required pursuant to paragraphs (2) and (3) of subdivision (a) by the following:

(1) One year for each year in which a payment is made, if the time limit for the effectiveness of the redevelopment plan established pursuant to paragraph (2) of subdivision (a) is 10 years or less from the last day of the fiscal year in which such a payment is made.

(2) One year for each year in which a payment is made, if both of the following apply:

(A) The time limit for the effectiveness of the redevelopment plan established pursuant to paragraph (2) of subdivision (a) is more than 10 years but less than 20 years from the last day of the fiscal year in which a payment is made.

(B) The legislative body determines in the ordinance adopting the amendment that, with respect to the project, all of the following apply:

(i) The agency is in compliance with the requirements of Section 33334.2 or 33334.6, as applicable.

(ii) The agency has adopted an implementation plan in accordance with the requirements of Section 33490.

(iii) The agency is in compliance with subdivisions (a) and (b) of Section 33413, to the extent applicable.

(iv) The agency is not subject to sanctions pursuant to subdivision (e) of Section 33334.12 for failure to expend, encumber, or disburse an excess surplus.

(3) This subdivision shall not apply to any redevelopment plan if the time limits for the effectiveness of the redevelopment plan established pursuant to paragraph (2) of subdivision (a) is more than 20 years after the last day of the fiscal year in which a payment is made.

(4) The legislative body by ordinance may adopt the amendments provided for under this subdivision following a public hearing. Notice of the public hearing shall be mailed to the governing body of each of the affected taxing entities at least 30 days prior to the hearing. Notice shall also be published in a newspaper of general circulation in the community at least once, not less than 10 days prior to the date of the public hearing. The ordinance shall contain a finding of the legislative body that funds used to make a payment to the county's Educational Revenue Augmentation Fund pursuant to Section 33681.12 would otherwise have been used to pay the costs of projects and activities necessary to carry out the goals and objectives of the redevelopment



plan. In adopting an ordinance pursuant to this subdivision, neither the legislative body nor the agency is required to comply with Section 33354.6, Article 12 (commencing with Section 33450), or any other provision of this part.

(e) This section shall apply only to redevelopment projects for which a final redevelopment plan is adopted pursuant to Article 5 (commencing with Section 33360) on or after January 1, 1994, and to amendments that add territory and that are adopted on or after January 1, 1994.

SEC. 13. Section 33333.6 of the Health and Safety Code is amended to read:

33333.6. The limitations of this section shall apply to every redevelopment plan adopted on or before December 31, 1993.

(a) The effectiveness of every redevelopment plan to which this section applies shall terminate at a date that shall not exceed 40 years from the adoption of the redevelopment plan or January 1, 2009, whichever is later. After the time limit on the effectiveness of the redevelopment plan, the agency shall have no authority to act pursuant to the redevelopment plan except to pay previously incurred indebtedness, to comply with Section 33333.8 and to enforce existing covenants, contracts, or other obligations.

(b) Except as provided in subdivisions (f) and (g), a redevelopment agency may not pay indebtedness or receive property taxes pursuant to Section 33670 after 10 years from the termination of the effectiveness of the redevelopment plan pursuant to subdivision (b).

(c) (1) If plans that had different dates of adoption were merged on or before December 31, 1993, the time limitations required by this section shall be counted individually for each merged plan from the date of the adoption of each plan. If an amendment to a redevelopment plan added territory to the project area on or before December 31, 1993, the time limitations required by this section shall commence, with respect to the redevelopment plan, from the date of the adoption of the redevelopment plan, and, with respect to the added territory, from the date of the adoption of the amendment.

(2) If plans that had different dates of adoption are merged on or after January 1, 1994, the time limitations required by this section shall be counted individually for each merged plan from the date of the adoption of each plan.

(d) (1) Unless a redevelopment plan adopted prior to January 1, 1994, contains all of the limitations required by this section and each of these limitations does not exceed the applicable time limits established by this section, the legislative body, acting by ordinance on or before December 31, 1994, shall amend every redevelopment plan adopted prior to January 1, 1994, either to amend an existing time limit that

exceeds the applicable time limit established by this section or to establish time limits that do not exceed the provisions of subdivision (b) or (c).

(2) The limitations established in the ordinance adopted pursuant to this section shall apply to the redevelopment plan as if the redevelopment plan had been amended to include those limitations. However, in adopting the ordinance required by this section, neither the legislative body nor the agency is required to comply with Article 12 (commencing with Section 33450) or any other provision of this part relating to the amendment of redevelopment plans.

(e) (1) If a redevelopment plan adopted prior to January 1, 1994, contains one or more limitations required by this section, and the limitation does not exceed the applicable time limit required by this section, this section shall not be construed to require an amendment of this limitation.

(2) (A) A redevelopment plan adopted prior to January 1, 1994, that has a limitation shorter than the terms provided in this section may be amended by a legislative body by adoption of an ordinance on or after January 1, 1999, but on or before December 31, 1999, to extend the limitation, provided that the plan as so amended does not exceed the terms provided in this section. In adopting an ordinance pursuant to this subparagraph, neither the legislative body nor the agency is required to comply with Section 33354.6, Article 12 (commencing with Section 33450), or any other provision of this part relating to the amendment of redevelopment plans.

(B) On or after January 1, 2002, a redevelopment plan may be amended by a legislative body by adoption of an ordinance to eliminate the time limit on the establishment of loans, advances, and indebtedness required by this section prior to January 1, 2002. In adopting an ordinance pursuant to this subparagraph, neither the legislative body nor the agency is required to comply with Section 33354.6, Article 12 (commencing with Section 33450), or any other provision of this part relating to the amendment of redevelopment plans, except that the agency shall make the payment to affected taxing entities required by Section 33607.7.

(C) When an agency is required to make a payment pursuant to Section 33681.9, the legislative body may amend the redevelopment plan to extend the time limits required pursuant to subdivisions (a) and (b) by one year by adoption of an ordinance. In adopting an ordinance pursuant to this subparagraph, neither the legislative body nor the agency is required to comply with Section 33354.6 or Article 12 (commencing with Section 33450) or any other provision of this part relating to the amendment of redevelopment plans, including, but not



limited to, the requirement to make the payment to affected taxing entities required by Section 33607.7.

(D) When an agency is required pursuant to Section 33681.12 to make a payment to the county auditor for deposit in the county's Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code, the legislative body may amend the redevelopment plan to extend the time limits required pursuant to subdivisions (a) and (b) by the following:

(i) One year for each year in which a payment is made, if the time limit for the effectiveness of the redevelopment plan established pursuant to subdivision (a) is 10 years or less from the last day of the fiscal year in which a payment is made.

(ii) One year for each year in which such a payment is made, if both of the following apply:

(I) The time limit for the effectiveness of the redevelopment plan established pursuant to subdivision (a) is more than 10 years but less than 20 years from the last day of the fiscal year in which a payment is made.

(II) The legislative body determines in the ordinance adopting the amendment that, with respect to the project, the following:

(IIa) The agency is in compliance with the requirements of Section 33334.2 or 33334.6, as applicable.

(IIb) The agency has adopted an implementation plan in accordance with the requirements of Section 33490.

(IIc) The agency is in compliance with subdivisions (a) and (b) of Section 33413, to the extent applicable.

(IIId) The agency is not subject to sanctions pursuant to subdivision (e) of Section 33334.12 for failure to expend, encumber, or disburse an excess surplus.

(iii) This subparagraph shall not apply to any redevelopment plan if the time limit for the effectiveness of the redevelopment plan established pursuant to subdivision (a) is more than 20 years after the last day of the fiscal year in which such a payment is made.

(3) (A) The legislative body by ordinance may adopt the amendments provided for under this paragraph following a public hearing. Notice of the public hearing shall be mailed to the governing body of each affected taxing entity at least 30 days prior to the public hearing and published in a newspaper of general circulation in the community at least once, not less than 10 days prior to the date of the public hearing. The ordinance shall contain a finding of the legislative body that funds used to make a payment to the county's Educational Revenue Augmentation Fund pursuant to Section 33681.12 would otherwise have been used to pay the costs of projects and activities



necessary to carry out the goals and objectives of the redevelopment plan. In adopting an ordinance pursuant to this paragraph, neither the legislative body nor the agency is required to comply with Section 33354.6, Article 12 (commencing with Section 33450), or any other provision of this part relating to the amendment of redevelopment plans.

(B) The time limit on the establishment of loans, advances, and indebtedness shall be deemed suspended and of no force or effect but only for the purpose of issuing bonds or other indebtedness the proceeds of which are used to make the payments required by Section 33681.12 if the following apply:

(i) The time limit on the establishment of loans, advances, and indebtedness required by this section prior to January 1, 2002, has expired and has not been eliminated pursuant to subparagraph (B).

(ii) The agency is required to make a payment pursuant to Section 33681.12.

(iii) The agency determines that in order to make the payment required by Section 33681.12, it is necessary to issue bonds or incur other indebtedness.

(iv) The proceeds of the bonds issued or indebtedness incurred are used solely for the purpose of making the payments required by Section 33681.12 and related costs.

The suspension of the time limit on the establishment of loans, advances, and indebtedness pursuant to this subparagraph shall not require the agency to make the payment to affected taxing entities required by Section 33607.7.

(4) (A) A time limit on the establishing of loans, advances, and indebtedness to be paid with the proceeds of property taxes received pursuant to Section 33670 to finance in whole or in part the redevelopment project shall not prevent an agency from incurring debt to be paid from the agency's Low and Moderate Income Housing Fund or establishing more debt in order to fulfill the agency's affordable housing obligations, as defined in paragraph (1) of subdivision (a) of Section 33333.8.

(B) A redevelopment plan may be amended by a legislative body to provide that there shall be no time limit on the establishment of loans, advances, and indebtedness paid from the agency's Low and Moderate Income Housing Fund or establishing more debt in order to fulfill the agency's affordable housing obligations, as defined in paragraph (1) of subdivision (a) of Section 33333.8. In adopting such an ordinance, neither the legislative body nor the agency is required to comply with Section 33345.6, Article 12 (commencing with Section 33450), or any other provision of this part relating to the amendment of redevelopment



plans, and the agency shall not make the payment to affected taxing entities required by Section 33607.7.

(f) The limitations established in the ordinance adopted pursuant to this section shall not be applied to limit the allocation of taxes to an agency to the extent required to comply with Section 33333.8. In the event of a conflict between these limitations and the obligations under Section 33333.8, the limitations established in the ordinance shall be suspended pursuant to Section 33333.8.

(g) This section shall not be construed to affect the validity of any bond, indebtedness, or other obligation, including any mitigation agreement entered into pursuant to Section 33401, authorized by the legislative body, or the agency pursuant to this part, prior to January 1, 1994. This section shall not be construed to affect the right of an agency to receive property taxes, pursuant to Section 33670, to pay the bond, indebtedness, or other obligation.

(h) A redevelopment agency shall not pay indebtedness or receive property taxes pursuant to Section 33670, with respect to a redevelopment plan adopted prior to January 1, 1994, after the date identified in subdivision (b) or the date identified in the redevelopment plan, whichever is earlier, except as provided in paragraph (2) of subdivision (e), in subdivision (g), or in Section 33333.8.

(i) The Legislature finds and declares that the amendments made to this section by the act that adds this subdivision are intended to add limitations to the law on and after January 1, 1994, and are not intended to change or express legislative intent with respect to the law prior to that date. It is not the intent of the Legislature to affect the merits of any litigation regarding the ability of a redevelopment agency to sell bonds for a term that exceeds the limit of a redevelopment plan pursuant to law that existed prior to January 1, 1994.

(j) If a redevelopment plan is amended to add territory, the amendment shall contain the time limits required by Section 33333.2.

SEC. 14. Section 33672 of the Health and Safety Code is amended to read:

33672. As used in this article the word "taxes" shall include, but without limitation, all levies on an ad valorem basis upon land or real property. As used in this article, "taxes" shall not include any amounts of money deposited in a Sales and Use Tax Compensation Fund pursuant to Section 97.68 of the Revenue and Taxation Code or a Vehicle License Fee Property Tax Compensation Fund pursuant to Section 97.70 of the Revenue and Taxation Code.

SEC. 15. Section 33681.12 is added to the Health and Safety Code, to read:



33681.12. (a) (1) During the 2004–05 fiscal year, a redevelopment agency shall, prior to May 10, remit an amount equal to the amount determined for that agency pursuant to subparagraph (I) of paragraph (2) to the county auditor for deposit in the county’s Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code. During the 2005–06 fiscal year, a redevelopment agency shall, prior to May 10, remit an amount equal to the amount determined for that agency pursuant to subparagraph (I) of paragraph (2) to the county auditor for deposit in the county’s Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code.

(2) For the 2004–05 and 2005–06 fiscal years, on or before November 15, the Director of Finance shall do all of the following:

(A) Determine the net tax increment apportioned to each agency pursuant to Section 33670, excluding any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676, in the 2002–03 fiscal year.

(B) Determine the net tax increment apportioned to all agencies pursuant to Section 33670, excluding any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676, in the 2002–03 fiscal year.

(C) Determine a percentage factor by dividing one hundred twenty-five million dollars (\$125,000,000) by the amount determined pursuant to subparagraph (B).

(D) Determine an amount for each agency by multiplying the amount determined pursuant to subparagraph (A) by the percentage factor determined pursuant to subparagraph (C).

(E) Determine the total amount of property tax revenue apportioned to each agency pursuant to Section 33670, including any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676, in the 2002–03 fiscal year.

(F) Determine the total amount of property tax revenue apportioned to all agencies pursuant to Section 33670, including any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676, in the 2002–03 fiscal year.

(G) Determine a percentage factor by dividing one hundred twenty-five million dollars (\$125,000,000) by the amount determined pursuant to subparagraph (F).

(H) Determine an amount for each agency by multiplying the amount determined pursuant to subparagraph (E) by the percentage factor determined pursuant to subparagraph (G).



(I) Add the amount determined pursuant to subparagraph (D) to the amount determined pursuant to subparagraph (H).

(J) Notify each agency and each legislative body of the amount determined pursuant to subparagraph (I).

(K) Notify each county auditor of the amounts determined pursuant to subparagraph (I) for each agency in his or her county.

(3) The obligation of any agency to make the payments required pursuant to this subdivision shall be subordinate to the lien of any pledge of collateral securing, directly or indirectly, the payment of the principal, or interest on any bonds of the agency including, without limitation, bonds secured by a pledge of taxes allocated to the agency pursuant to Section 33670.

(b) (1) Notwithstanding Sections 33334.2, 33334.3, and 33334.6, and any other provision of law, in order to make the full allocation required by this section, an agency may borrow up to 50 percent of the amount required to be allocated to the Low and Moderate Income Housing Fund pursuant to Sections 33334.2, 33334.3, and 33334.6 during the 2004–05 fiscal year and, if applicable, the 2005–06 fiscal year, unless executed contracts exist that would be impaired if the agency reduced the amount allocated to the Low and Moderate Income Housing Fund pursuant to the authority of this subdivision.

(2) As a condition of borrowing pursuant to this subdivision, an agency shall make a finding that there are insufficient other moneys to meet the requirements of subdivision (a). Funds borrowed pursuant to this subdivision shall be repaid in full within 10 years following the date on which moneys are remitted to the county auditor for deposit in the county’s Educational Revenue Augmentation Fund pursuant to subdivision (a).

(c) In order to make the allocation required by this section, an agency may use any funds that are legally available and not legally obligated for other uses, including, but not limited to, reserve funds, proceeds of land sales, proceeds of bonds or other indebtedness, lease revenues, interest, and other earned income. No moneys held in a low- and moderate-income fund as of July 1 of the applicable fiscal year may be used for this purpose.

(d) The legislative body shall by March 1 report to the county auditor as to how the agency intends to fund the allocation required by this section, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14.

(e) The allocation obligations imposed by this section, including amounts owed, if any, created under this section, are hereby declared to be an indebtedness of the redevelopment project to which they relate, payable from taxes allocated to the agency pursuant to Section 33670,



and shall constitute an indebtedness of the agency with respect to the redevelopment project until paid in full.

(f) It is the intent of the Legislature, in enacting this section, that these allocations directly or indirectly assist in the financing or refinancing, in whole or in part, of the community's redevelopment project pursuant to Section 16 of Article XVI of the California Constitution.

(g) In making the determinations required by subdivision (a), the Director of Finance shall use those amounts reported as the "Tax Increment Retained by Agency" for all agencies and for each agency in the report of the Controller pursuant to Section 12463.3 of the Government Code for the 2002-03 fiscal year.

(h) If revised reports have been accepted by the Controller on or before September 1, 2005, the Director of Finance shall use appropriate data that has been certified by the Controller for the purpose of making the determinations required by subdivision (a).

SEC. 16. Section 33681.13 is added to the Health and Safety Code, to read:

33681.13. (a) (1) For the purpose of this section, "existing indebtedness" means one or more of the following obligations incurred by a redevelopment agency prior to the effective date of this section, the payment of which is to be made in whole or in part, directly or indirectly, out of taxes allocated to the agency pursuant to Section 33670, and that is required by law or provision of the existing indebtedness to be made during the fiscal year of the relevant allocation required by Section 33681.12.

(A) Bonds, notes, interim certificates, debentures, or other obligations issued by the agency whether funded, refunded, assumed, or otherwise pursuant to Article 5 (commencing with Section 33640).

(B) Loans or moneys advanced to the agency, including, but not limited to, loans from federal, state, or local agencies, or a private entity.

(C) A contractual obligation that, if breached, could subject the agency to damages or other liabilities or remedies.

(D) An obligation incurred pursuant to Section 33445.

(E) Indebtedness incurred pursuant to Section 33334.2.

(F) An amount, to be expended for the operation and administration of the agency, that may not exceed 90 percent of the amount spent for those purposes in the 2002-03 fiscal year.

(G) Obligations imposed by law with respect to activities that occurred prior to the effective date of the act that adds this section.

(2) Existing indebtedness incurred prior to the effective date of this section may be refinanced, refunded, or restructured after that date, and shall remain existing indebtedness for the purposes of this section, if the annual debt service during that fiscal year does not increase over the prior



fiscal year and the refinancing does not reduce the ability of the agency to make the payment required by subdivision (a) of Section 33681.12.

(3) For the purposes of this section, indebtedness shall be deemed to be incurred prior to the effective date of this section if the agency has entered into a binding contract subject to normal marketing conditions, to deliver the indebtedness, or if the redevelopment agency has received bids for the sale of the indebtedness prior to that date and the indebtedness is issued for value and evidence thereof is delivered to the initial purchaser no later than 30 days after the date of the contract or sale.

(b) During the 2004–05 and 2005–06 fiscal years, an agency that has adopted a resolution pursuant to subdivision (c) may, pursuant to subdivision (a) of Section 33681.12, allocate to the auditor less than the amount required by subdivision (a) of Section 33681.12, if the agency finds that either of the following has occurred:

(1) That the difference between the amount allocated to the agency and the amount required by subdivision (a) of Section 33681.12 is necessary to make payments on existing indebtedness that are due or required to be committed, set aside, or reserved by the agency during the applicable fiscal year and that are used by the agency for that purpose, and the agency has no other funds that can be used to pay this existing indebtedness, and no other feasible method to reduce or avoid this indebtedness.

(2) The agency has no other funds to make the allocation required by subdivision (a) of Section 33681.12.

(c) (1) Any agency that, pursuant to subdivision (b), intends to allocate to the auditor less than the amount required by subdivision (a) of Section 33681.12 shall adopt, prior to December 31 of the applicable fiscal year, after a noticed public hearing, a resolution that lists all of the following:

(A) Each existing indebtedness incurred prior to the effective date of this section.

(B) Each indebtedness on which a payment is required to be made during the applicable fiscal year.

(C) The amount of each payment, the time when it is required to be paid, and the total of the payments required to be made during the applicable fiscal year. For indebtedness that bears interest at a variable rate, or for short-term indebtedness that is maturing during the fiscal year and that is expected to be refinanced, the amount of payments during the fiscal year shall be estimated by the agency.

(2) The information contained in the resolution required by this subdivision shall be reviewed for accuracy by the chief fiscal officer of the agency.



(3) The legislative body shall additionally adopt the resolution required by this section.

(d) (1) Any agency that, pursuant to subdivision (b), determines that it will be unable either in the 2004–05 or the 2005–06 fiscal year, to allocate the full amount required by subdivision (a) of Section 33681.12 shall, subject to paragraph (3), enter into an agreement with the legislative body by February 15 of the applicable fiscal year, to fund the payment of the difference between the full amount required to be paid pursuant to subdivision (a) of Section 33681.12 and the amount available for allocation by the agency.

(2) The obligations imposed by paragraph (1) are hereby declared to be indebtedness incurred by the redevelopment agency to finance a portion of a redevelopment project within the meaning of Section 16 of Article XVI of the California Constitution. This indebtedness shall be payable from tax revenues allocated to the agency pursuant to Section 33670, and any other funds received by the agency. The obligations imposed by paragraph (1) shall remain an indebtedness of the agency to the legislative body until paid in full, or until the agency and the legislative body otherwise agree.

(3) The agreement described in paragraph (1) shall be subject to these terms and conditions specified in a written agreement between the legislative body and the agency.

(e) If the agency fails, under either Section 33681.12 or subdivision (d), to transmit the full amount of funds required by Section 33681.12, is precluded by court order from transmitting that amount, or is otherwise unable to meet its full obligation pursuant to Section 33681.12, the county auditor, by no later than May 15 of the applicable fiscal year, shall transfer any amount necessary to meet the obligation determined for that agency in paragraph (1) of subdivision (c) of Section 33681.12 from the legislative body’s allocations pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code.

SEC. 17. Section 33681.14 is added to the Health and Safety Code, to read:

33681.14. (a) In lieu of the remittance required by Section 33681.12, during either the 2004–05 or 2005–06 fiscal year, a legislative body may, prior to May 10 of the applicable fiscal year, remit an amount equal to the amount determined for the agency pursuant to subparagraph (I) of paragraph (2) of subdivision (a) of Section 33681.12 to the county auditor for deposit in the county’s Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code.



(b) The legislative body may make the remittance authorized by this section from any funds that are legally available for this purpose. No moneys held in an agency's Low and Moderate Income Housing Fund shall be used for this purpose.

(c) If the legislative body, pursuant to subdivision (d) of Section 33681.12, reported to the county auditor that it intended to remit the amount in lieu of the agency and the legislative body fails to transmit the full amount as authorized by this section by May 10 of the applicable fiscal year, the county auditor, no later than May 15 of the applicable fiscal year, shall transfer an amount necessary to meet the obligation from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. If the amount of the legislative body's allocations are not sufficient to meet this obligation, the county auditor shall transfer an additional amount necessary to meet this obligation from the property tax increment revenue apportioned to the agency pursuant to Section 33670, provided that no moneys allocated to the agency's Low and Moderate Income Housing Fund shall be used for this purpose.

SEC. 18. Section 33683 of the Health and Safety Code is amended to read:

33683. For the purpose of calculating the amount that has been divided and allocated to the redevelopment agency to determine whether the limitation adopted pursuant to Section 33333.2 or 33333.4 or pursuant to agreement or court order has been reached, any payments made pursuant to subdivision (a) of Sections 33681, 33681.5, 33681.7, 33681.9, and 33681.12 or subdivision (d) of Sections 33681.8, 33681.10, 33682, and 33682.5 with property tax revenues shall be deducted from the amount of property tax dollars deemed to have been received by the agency.

SEC. 19. Section 96.81 is added to the Revenue and Taxation Code, to read:

96.81. Notwithstanding any other provision of law, the property tax apportionment factors applied in allocating property tax revenues in a county for which a Controller's audit conducted under Section 12468 of the Government Code between July 1, 1993, and June 30, 2001, determined that an allocation method was required to be adjusted and a reallocation was required for prior fiscal years, are deemed to be correct. However, for the 2001-02 fiscal year and each fiscal year thereafter, property tax apportionment factors applied in allocating property tax revenues in a county described in the preceding sentence shall be determined on the basis of property tax apportionment factors for prior fiscal years that have been fully corrected and adjusted, pursuant to the



review and recommendation of the Controller, as would be required in the absence of the preceding sentence.

SEC. 20. Section 97.31 of the Revenue and Taxation Code is amended to read:

97.31. (a) (1) The Director of Finance shall direct the county auditor to reduce, in the 1993-94 fiscal year, the amount of the transfer to the Educational Revenue Augmentation Fund determined pursuant to subdivision (a) of Section 97.3 for any eligible county in accordance with subdivision (b) of this section, and also shall direct the county auditor to reduce, in the 1993-94 fiscal year, the amount of that transfer for certain counties in accordance with subdivision (c). The total amount of the reductions for all counties made for the 1993-94 fiscal year pursuant to subdivision (b) shall not exceed two million dollars (\$2,000,000). For the 1994-95 fiscal year and each fiscal year thereafter, ad valorem property tax revenue allocations made pursuant to subdivision (a) of Section 96.1 shall fully incorporate the adjustments required by this section.

(2) For purposes of this section, an "eligible county" is a county with a population of less than 350,000, as reported in the 1990 federal census that had a fire element of the tax bill in 1977-78, that continues to fund some portion of those costs from the county general fund in 1993-94, and that provides these services in the same manner as a special district less than countywide and has so indicated in the Controller's Report on Financial Transactions Concerning Counties.

(b) (1) For each eligible county, the county auditor may submit the following information to the Director of Finance not later than November 1, 1993:

(A) The amount of property tax allocated to the county fire district in the 1977-78 fiscal year.

(B) The amount allocated from the county budget to the county fire district in the 1978-79 fiscal year.

(C) The amount of property tax reduction for the county fire district attributable to the passage of Article XIII A of the California Constitution by the voters in the primary election in June 1978.

(D) The amount of money allocated from the county budget to the county fire district in the 1993-94 fiscal year.

(E) The amount allocated to the county fire district from the Special District Augmentation Fund in the 1992-93 fiscal year.

(2) For each eligible county that submits to the Director of Finance by November 1, 1993, the information described in paragraph (1), the Director of Finance shall make the following calculations:

(A) Multiply the amount of property tax allocated to the county fire district in the 1977-78 fiscal year by the change in the value of the



property tax base for the county from the 1977-78 fiscal year to the 1978-79 fiscal year.

(B) Subtract the amount reported pursuant to subparagraph (C) of paragraph (1) from the amount determined pursuant to subparagraph (A).

(C) Multiply the amount determined pursuant to subparagraph (B) by an amount determined by the Director of Finance to be the change in assessed value for the county from the 1978-79 fiscal year to the 1993-94 fiscal year.

(D) Multiply the amount reported pursuant to subparagraph (E) of paragraph (1) by 1.038.

(E) Add the amount determined pursuant to subparagraph (C) to the amount determined pursuant to subparagraph (D).

(F) Subtract the amount determined pursuant to subparagraph (E) from the amount reported pursuant to subparagraph (D) of paragraph (1).

(3) The Director of Finance shall determine the sum of all the amounts determined pursuant to subparagraph (F) of paragraph (2).

(4) If the sum determined pursuant to paragraph (3) is greater than two million dollars (\$2,000,000), then the Director of Finance shall proportionately reduce the amount for each county so that the total of the amounts for all counties does not exceed two million dollars (\$2,000,000). If the sum determined pursuant to subdivision (e) does not exceed two million dollars (\$2,000,000), then the Director of Finance shall not reduce the amount determined for each county.

(5) The Director of Finance shall by January 15, 1994, notify each county of its reduction in the amount to be transferred to the Educational Revenue Augmentation Fund pursuant to subdivision (a) of Section 97.3. The maximum amount of the reduction that may be authorized pursuant to this subdivision is one-half the amount determined pursuant to subparagraph (F) of paragraph (2).

(c) The amount to be transferred from a county to an Educational Revenue Augmentation Fund pursuant to subdivision (a) of Section 97.3 shall be reduced by one hundred thousand dollars (\$100,000) for the County of Madera and by two hundred thousand dollars (\$200,000) for the County of Tulare.

SEC. 20.5. Section 97.68 of the Revenue and Taxation Code is amended to read:

97.68. Notwithstanding any other provision of law, in allocating ad valorem property tax revenue allocations for each fiscal year during the fiscal adjustment period, all of the following apply:

(a) (1) The total amount of ad valorem property tax revenue otherwise required to be allocated to a county's Educational Revenue



Augmentation Fund shall be reduced by the countywide adjustment amount.

(2) The countywide adjustment amount shall be deposited in a Sales and Use Tax Compensation Fund that shall be established in the treasury of each county.

(b) For purposes of this section, the following definitions apply:

(1) "Fiscal adjustment period" means the period beginning with the 2004-05 fiscal year and continuing through the fiscal year in which the Director of Finance notifies the State Board of Equalization pursuant to subdivision (b) of Section 99006 of the Government Code.

(2) Except as otherwise provided in subdivision (d), the "countywide adjustment amount" means the combined total revenue loss of the county and each city in the county that is annually estimated by the Director of Finance, based upon the actual amount of sales and use tax revenues transmitted under Section 7204 in that county in the prior fiscal year and any projected growth on that amount for the current fiscal year as determined by the State Board of Equalization and reported to the director on or before August 15 of each fiscal year during the fiscal adjustment period, to result for each of those fiscal years from the 0.25 percent reduction in local sales and use rate tax authority applied by Section 7203.1. The director shall adjust the estimates described in this paragraph if the board reports to him or her any changes in the projected growth in local sales and use tax revenues for the current fiscal year.

(3) "In lieu local sales and use tax revenues" means those revenues that are transferred under this section to a county or a city from a Sales and Use Tax Compensation Fund or an Educational Revenue Augmentation Fund.

(c) Except as otherwise provided in subdivision (d), for each fiscal year during the fiscal adjustment period, in lieu sales and use tax revenues in the Sales and Use Tax Compensation Fund shall be allocated among the county and the cities in the county, and those allocations shall be subsequently adjusted, as follows:

(1) The Director of Finance shall, on or before September 1 of each fiscal year during the fiscal adjustment period, notify each county auditor of that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and to each city within that county.

(2) The county auditor shall allocate revenues in the Sales and Use Tax Compensation Fund among the county and cities in the county in the amounts described in paragraph (1). The auditor shall allocate one-half of the amount described in paragraph (1) in each January during the fiscal adjustment period and shall allocate the balance of that amount in each May during the fiscal adjustment period.



(3) After the end of each fiscal year during the fiscal adjustment period, other than a fiscal year subject to subdivision (d), the Director of Finance shall, based on the actual amount of sales and use tax revenues that were not transmitted for the prior fiscal year, recalculate each amount estimated under paragraph (1) and notify the county auditor of the recalculated amount.

(4) If the amount recalculated under paragraph (3) for the county or any city in the county is greater than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, transfer an amount of ad valorem property tax revenue equal to this difference from the Sales and Use Tax Compensation Fund to that local agency.

(5) If the amount recalculated under paragraph (3) for the county or any city in the county is less than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, reduce the total amount of ad valorem property tax revenue otherwise allocated to that city or county from the Sales and Use Tax Compensation Fund by an amount equal to this difference and instead allocate this difference to the county Educational Revenue Augmentation Fund.

(6) If there is an insufficient amount of moneys in a county's Sales and Use Tax Compensation Fund to make the transfers required by paragraph (4), the county auditor shall transfer from the county Educational Revenue Augmentation Fund an amount sufficient to make the full amount of these transfers.

(d) Notwithstanding any other provision of this section, when Section 7203.1 ceases to be operative, all of the following apply:

(1) If Section 7203.1 ceases to be operative on an October 1 of a fiscal year during the fiscal adjustment period, all of the following apply:

(A) The "countywide adjustment amount" for that fiscal year means an amount equal to sum of the following two amounts:

(i) The combined total revenue loss of the county and each city in the county that is estimated by the director, based upon actual sales and use tax revenues transmitted under Section 7204 for the first quarter of the prior fiscal year as determined by the State Board of Equalization and reported to the director on or before that August 15, to result for the first quarter of the current fiscal year from the 0.25 percent reduction in local sales and use tax rate authority applied by Section 7203.1.

(ii) The difference between the following two amounts:

(I) The total amount that was allocated to the county and each city in the county under subdivision (c) for the prior fiscal year.

(II) The actual total amount of local sales and use tax revenue that was not transmitted the county or city and county and each city in the county



for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(B) On or before January 31 of that fiscal year, the auditor shall allocate to the county and each city in the county that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and each city in the county.

(C) On or before May 1 of that fiscal year, the State Board of Equalization shall report to the director the actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county in that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1. On or before May 1 of that fiscal year, the director shall do both of the following:

(i) Determine the difference between the following two amounts:

(I) The amount specified in clause (i) of subparagraph (A) that was allocated to the county and each city in the county for that fiscal year under subparagraph (B).

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(D) (i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is greater than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before May 31 of that fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts.

(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is less than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before May 31 of that fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts.

(2) If Section 7203.1 ceases to be operative on a January 1 of a fiscal year during the fiscal adjustment period, all of the following apply:

(A) The "countywide adjustment amount" for that fiscal year means an amount equal to the sum of the following two amounts:

(i) The combined total revenue loss of the county and each city in the county that is estimated by the director, based upon actual sales and use tax revenues transmitted under Section 7204 for the first and second quarters of the prior fiscal year as determined by the State Board of



Equalization and reported to the director on or before that August 15, to result for the first and second quarters of that fiscal year from the 0.25 percent reduction in local sales and use tax rate authority applied by Section 7203.1.

(ii) The difference between the following two amounts:

(I) The total amount that was allocated to the county and each city in the county under subdivision (c) for the prior fiscal year.

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the county or city and county and each city in the county for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(B) The auditor shall allocate to the county and each city in the county that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and each city in the county. One-half of this amount shall be allocated on or before January 31 of that fiscal year and the other one-half of that amount shall be allocated on or before May 31 of that fiscal year.

(C) On or before June 30 of that fiscal year, the State Board of Equalization shall report to the director the actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1. On or before June 30 of that fiscal year, the director shall do both of the following:

(i) Determine the difference between the following two amounts:

(I) The amount specified in clause (i) of subparagraph (A) that was allocated to the county and each city in the county for that fiscal year under subparagraph (B).

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for that fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(D) (i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is greater than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before January 31 of the following fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts.

(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is less than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall,



on or before January 31 of the following fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts.

(3) If Section 7203.1 ceases to be operative on an April 1 of a fiscal year during the fiscal adjustment period, all of the following apply:

(A) On or before May 1 of that fiscal year, the director shall determine and report to the auditor of each county that portion of the countywide adjustment amount that is attributable to the estimated sales and use tax revenue losses, resulting from the rate suspension applied by Section 7203.1, for the fourth quarter of that fiscal year for the county and each city in the county.

(B) The auditor shall reduce the total amount that is otherwise required to be allocated in May of that fiscal year from the county Sales and Use Tax Compensation Fund to the county and each city in the county by the amount reported by the director with respect to that entity under subparagraph (A). After the May allocations have been made, the auditor shall transfer any moneys remaining in the county Sales and Use Tax Compensation Fund to the county Educational Revenue Augmentation Fund.

(C) On or before January 1 of the next fiscal year, the State Board of Equalization shall report to the director the actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1. On or before January 1 of that fiscal year, the director shall do both of the following:

(i) Determine the difference between the following two amounts:

(I) The total amount that was allocated to the county and each city in the county for the prior fiscal year under subdivision (c), as adjusted under subparagraph (B).

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the county and each city in the county for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(D) (i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is greater than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before January 31 of that fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts.



(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (C) is less than the amount described in subclause (II) of clause (i) of subparagraph (C), the county auditor shall, on or before January 31 of the following fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts.

(4) If Section 7203.1 ceases to be operative on a July 1, all of the following apply:

(A) On or before January 1 of that fiscal year, the State Board of Equalization shall notify the Director of Finance of the actual total amount of local sales and use tax revenue that was not transmitted to each county and city for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(B) On or before January 31 of that fiscal year, the director shall do both of the following:

(i) Determine for each city, county, and city and county, the difference between the following two amounts:

(I) The total amount that was allocated to that entity under subdivision (c) for the prior fiscal year.

(II) The actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1.

(ii) Notify the auditor of each county of the amounts determined under clause (i) for his or her county and all of the cities in that county.

(C) (i) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (B) is greater than the amount described in subclause (II) of clause (i) of subparagraph (B), the county auditor shall, on or before January 31 of that fiscal year, reallocate from the entity to the county Educational Revenue Augmentation Fund the difference between those amounts.

(ii) If, for any county or city, the amount described in subclause (I) of clause (i) of subparagraph (B) is less than the amount described in subclause (II) of clause (i) of subparagraph (B), the county auditor shall, on or before January 31 of the following fiscal year, reallocate from the county Educational Revenue Augmentation Fund to that entity the difference between those amounts.

(e) For the 2005–06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, may not reflect any portion of any property tax revenue allocation required by this section for a preceding fiscal year.

(f) This section may not be construed to do any of the following:



(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to cities, counties, cities and counties, or special districts pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.2, clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.3, or Article 4 (commencing with Section 98), had this section not been enacted. The allocation made pursuant to subdivisions (a) and (c) shall be adjusted to comply with this paragraph.

(2) Require an increased ad valorem property tax revenue allocation to a community redevelopment agency.

(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is determined or allocated in a county.

(g) Existing tax exchange or revenue sharing agreements, entered into prior to the operative date of this section, between local agencies or between local agencies and nonlocal agencies shall be deemed to be temporarily modified to account for the reduced sales and use tax revenues, resulting from the temporary reduction in the local sales and use tax rate, with those reduced revenues to be replaced in kind by property tax revenue from a Sales and Use Tax Compensation Fund or an Educational Revenue Augmentation Fund, on a temporary basis, as provided by this section.

SEC. 21. Section 97.70 is added to the Revenue and Taxation Code, to read:

97.70. Notwithstanding any other provision of law, for the 2004–05 fiscal year and for each fiscal year thereafter, all of the following apply:

(a) (1) (A) The auditor shall reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to a county’s Educational Revenue Augmentation Fund by the countywide vehicle license fee adjustment amount.

(B) If, for the fiscal year, after complying with Section 97.68 there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county Educational Revenue Augmentation Fund for the auditor to complete the allocation reduction required by subparagraph (A), the auditor shall additionally reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in the county for that fiscal year by an amount equal to the difference between the countywide vehicle license fee adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the county Educational Revenue Augmentation Fund for that fiscal year. This reduction for each school district and community college district in the county shall be the percentage share of the total



reduction that is equal to the proportion that the total amount of ad valorem property tax revenue that is otherwise required to be allocated to the school district or community college district bears to the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in a county. For purposes of this subparagraph, "school districts" and "community college districts" do not include any districts that are excess tax school entities, as defined in Section 95.

(2) The countywide vehicle license fee adjustment amount shall be allocated to the Vehicle License Fee Property Tax Compensation Fund that shall be established in the treasury of each county.

(b) (1) The auditor shall allocate moneys in the Vehicle License Fee Property Tax Compensation Fund according to the following:

(A) Each city in the county shall receive its vehicle license fee adjustment amount.

(B) Each county and city and county shall receive its vehicle license fee adjustment amount.

(2) The auditor shall allocate one-half of the amount specified in paragraph (1) on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year.

(c) For purposes of this section, all of the following apply:

(1) "Vehicle license fee adjustment amount" for a particular city, county, or a city and county means, subject to an adjustment under paragraph (2) and Section 97.71, all of the following:

(A) For the 2004-05 fiscal year, an amount equal to the difference between the following two amounts:

(i) The estimated total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law in effect on January 1, 2004, to the county, city and county, or city for the 2004-05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Pt. 5 (commencing with Section 10701) of Div. 2) was 2 percent of the market value of a vehicle, as specified in Section 10752 and 10752.1 as those Sections read on January 1, 2004.

(ii) The estimated total amount of revenue that is required to be distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004-05 fiscal year under Section 11005, as that section read on the operative date of this section.



(B) (i) Subject to an adjustment under clause (ii), for the 2005–06 fiscal year, the sum of the following two amounts:

(I) The difference between the following two amounts:

(Ia) The actual total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law in effect on January 1, 2004, to the county, city and county, or city for the 2004–05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2) was 2 percent of the market value of a vehicle, as specified in Sections 10752 and 10752.1 as those sections read on January 1, 2004.

(Ib) The actual total amount of revenue that was distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004–05 fiscal year under Section 11005, as that section read on the operative date of this section.

(II) The product of the following two amounts:

(IIa) The amount described in clause (i).

(IIb) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city’s jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city’s previous jurisdictional boundaries, without regard to the change in that city’s jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city’s current jurisdictional boundaries.

(ii) The amount described in clause (i) shall be adjusted as follows:

(I) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is greater than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be increased by an amount equal to this difference.

(II) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is less than the amount described in subparagraph (A) for that city, county, or city and county,



the amount described in clause (i) shall be decreased by an amount equal to this difference.

(C) For the 2006–07 fiscal year and for each fiscal year thereafter, the sum of the following two amounts:

(i) The vehicle license fee adjustment amount for the prior fiscal year, if Section 97.71 and clause (ii) of subparagraph (B) did not apply for that fiscal year, for that city, county, and city and county.

(ii) The product of the following two amounts:

(I) The amount described in clause (i).

(II) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city’s jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city’s previous jurisdictional boundaries, without regard to the change in that city’s jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city’s current jurisdictional boundaries.

(2) The amount determined under paragraph (1) for the County of Orange for a particular fiscal year shall be reduced by the amount that was allocated, if any, to that county under Sections 11001.5 and 11005 for the service of indebtedness for that fiscal year.

(3) “Countywide vehicle license fee adjustment amount” means, for any fiscal year, the total sum of the amounts described in paragraph (1) for a county or city and county, and each city in the county.

(4) On or before June 30 of each fiscal year, the auditor shall report to the Controller the vehicle license fee adjustment amount for the county and each city in the county for that fiscal year.

(d) For the 2005–06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section.

(e) For purposes of Section 15 of Article XI of the California Constitution, the allocations from a Vehicle License Fee Property Tax Compensation Fund constitute successor taxes that are otherwise required to be allocated to counties and cities, and as successor taxes, the obligation to make those transfers as required by this section shall not be extinguished nor disregarded in any manner that adversely affects the security of, or the ability of, a county or city to pay the principal and



interest on any debts or obligations that were funded or secured by that city's or county's allocated share of motor vehicle license fee revenues.

(f) This section shall not be construed to do any of the following:

(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to county superintendents of schools, cities, counties, and cities and counties pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Sections 97.2 and 97.3 or Article 4 (commencing with Section 98) had this section not been enacted. The allocations required by this section shall be adjusted to comply with this paragraph.

(2) Require an increased ad valorem property tax revenue allocation or increased tax increment allocation to a community redevelopment agency.

(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is otherwise determined or allocated in a county.

(4) Reduce ad valorem property tax revenue allocations required under Article 4 (commencing with Section 98).

(g) Tax exchange or revenue sharing agreements, entered into prior to the operative date of this section, between local agencies or between local agencies and nonlocal agencies are deemed to be modified to account for the reduced vehicle license fee revenues resulting from the act that added this section. These agreements are modified in that these reduced revenues are, in kind and in lieu thereof, replaced with ad valorem property tax revenue from a Vehicle License Fee Property Tax Compensation Fund or an Educational Revenue Augmentation Fund.

SEC. 22. Section 97.71 is added to the Revenue and Taxation Code, to read:

97.71. Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) The total amount of revenue required to be allocated to each county and each city and county under Section 97.70 shall be reduced by the dollar amount indicated as follows:

	Property Tax Reduction per County
Alameda	\$ 14,993,115
Alpine	13,578
Amador	341,856
Butte	1,968,640
Calaveras	367,372



Colusa	227,244
Contra Costa	9,266,091
Del Norte	260,620
El Dorado	1,465,981
Fresno	7,778,611
Glenn	302,192
Humboldt	1,433,725
Imperial	1,499,081
Inyo	188,370
Kern	6,684,032
Kings	1,409,501
Lake	531,524
Lassen	317,119
Los Angeles	103,217,625
Madera	1,164,287
Marin	2,369,777
Mariposa	177,419
Mendocino	997,570
Merced	2,211,012
Modoc	119,325
Mono	92,964
Monterey	3,789,991
Napa	1,128,692
Nevada	503,547
Orange	27,730,861
Placer	2,219,818
Plumas	238,066
Riverside	14,161,003
Sacramento	12,232,737
San Benito	477,872
San Bernardino	16,361,855
San Diego	27,470,228
San Francisco	15,567,648
San Joaquin	6,075,964
San Luis Obispo	2,350,289
San Mateo	6,704,877
Santa Barbara	3,894,357
Santa Clara	17,155,293
Santa Cruz	2,433,423



Shasta	1,592,267
Sierra	37,051
Siskiyou	496,974
Solano	3,796,251
Sonoma	4,439,389
Stanislaus	4,516,707
Sutter	764,351
Tehama	618,393
Trinity	104,770
Tulare	3,781,964
Tuolumne	515,961
Ventura	7,085,556
Yolo	1,735,079
Yuba	620,137

(2) The total amount of reductions for all counties and cities and counties determined pursuant to this subdivision is three hundred fifty million dollars (\$350,000,000) for the 2004-05 fiscal year and that same amount for the 2005-06 fiscal year.

(b) (1) (A) The total amount of revenue required to be allocated to each city and each city and county under Section 97.70 shall be reduced by the sum of the following three amounts:

(i) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of money allocated to the city or city and county from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year, as reported in the 2002-03 edition of the State Controller's Cities Annual Report.

(Ib) The denominator is the total amount of money allocated among all cities and cities and counties from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year, as reported in the 2002-03 edition of the State Controller's Cities Annual Report.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) Three hundred fifty million dollars (\$350,000,000).

(ii) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of money transmitted to the city or city and county under Section 7204 for the 2002-03 fiscal year, as reported in the 2002-03 edition of the State Controller's Cities Annual Report.



(Ib) The denominator is the total amount of money transmitted to all cities and cities and counties under Section 7204 for the 2002-03 fiscal year, as reported in the 2002-03 edition of the State Controller's Cities Annual Report.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) Three hundred fifty million dollars (\$350,000,000).

(iii) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of ad valorem property tax revenue allocated to the city or city and county for the 2001-02 fiscal year, as reported in the 2002-03 edition of the State Controller's Cities Annual Report.

(Ib) The denominator is the total amount of ad valorem property tax revenue allocated among all cities and cities and counties for the 2002-03 fiscal year, as reported in the 2002-03 edition of the State Controller's Cities Annual Report.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) Three hundred fifty million dollars (\$350,000,000).

(B) Notwithstanding subparagraph (A), the reduction required by this paragraph for any city or city and county shall not be less than 2 percent, nor more than 4 percent, of the general revenues of the city or city and county, as reported in the 2001-02 edition of the State Controller's Cities Annual Report. If the amount determined for a city or city and county under subparagraph (A) exceeds 4 percent of the general revenues of the city or city and county, as reported in the 2001-02 edition of the State Controller's Cities Annual Report, the amount of that excess shall be allocated among the reductions required for all other cities and cities and counties in percentage shares corresponding to those reduction amounts.

(C) On or before September 15, 2004, the Controller shall notify the auditor of each county and city and county of the reductions required by this subdivision.

(2) The total amount of reductions for all cities and cities and counties determined pursuant to this subdivision shall be three hundred fifty million dollars (\$350,000,000) for the 2004-05 fiscal year and that same amount for the 2005-06 fiscal year.

(3) (A) In lieu of a reduction under paragraph (1), a city may transmit to the county auditor for deposit in the county Educational Revenue Augmentation Fund an amount equal to that reduction. For the 2004-05 fiscal year, if the county auditor does not receive a payment under this paragraph from a city on or before October 1, 2004, the auditor shall make the reduction required by paragraph (1). For the 2005-06 fiscal



year, if the county auditor does not receive a payment under this paragraph from a city on or before October 1, 2005, the auditor shall make the reduction required by paragraph (1).

(B) Notwithstanding any other provision of law, to make the transmittals authorized by this paragraph, a city may use any funds or revenues, the use of which is not restricted by federal law or the California Constitution.

(4) (A) Notwithstanding any other provision of law, a city that has established a reserve for subsidence contingencies may, for the 2004-05 and 2005-06 fiscal years only, retain interest earned on that reserve for the previous calendar year in an amount not to exceed the amount of the reduction for that city required by this subdivision.

(B) The Legislature finds and declares that the amounts retained by a city pursuant to subparagraph (A) are in excess of trust needs and are free from the public trust for navigation, commerce, fisheries, and any other trust uses and restrictions.

(C) A city that has retained an amount under subparagraph (A) shall, beginning with the 2006-07 fiscal year, repay to the reserve for subsidence contingencies that amount so retained. The repayment shall be made in annual increments, which increments shall not be less than five hundred thousand dollars (\$500,000), until the amount retained by the city has been repaid. Those amounts repaid to the reserve for subsidence contingencies are subject to the public trust and shall be used only for the purposes prescribed by law for the reserve.

(c) That amount of revenue that is not allocated to a county, city and county, or a city as a result of subdivisions (a) and (b), and that amount that is received by the county auditor under paragraph (3) of subdivision (b), shall be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(d) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section.

SEC. 23. Section 97.72 is added to the Revenue and Taxation Code, to read:

97.72. Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) (A) (i) Except as otherwise provided in clauses (ii) and (iii), the total amount of ad valorem property tax revenue, other than these revenues that are pledged to debt service, deemed allocated for the prior fiscal year to each enterprise special district shall be reduced by the lesser of the following:



(I) Forty percent.

(II) An amount equal to 10 percent of that district's total revenues, from whatever source.

(ii) The total amount of ad valorem property tax revenue deemed allocated for the prior fiscal year to each enterprise special district that is a transit district shall be reduced by 3 percent.

(iii) The total amount of ad valorem property tax revenue deemed allocated for the prior fiscal year to an enterprise special district that also performs, as reported in the 2000-01 edition of the State Controller's Special Districts Annual Report, nonenterprise functions other than fire protection or police protection shall be reduced as follows:

(I) That amount allocated to the district's enterprise functions, as reported in the 2000-01 edition of the State Controller's Special Districts Annual Report, shall be reduced by 40 percent.

(II) That amount allocated to the district's nonenterprise functions, as reported in the 2000-01 edition of the State Controller's Special Districts Annual Report, shall be reduced by 10 percent.

(B) If an enterprise special district is located in more than one county, the auditor of each county in which that enterprise special district is located shall implement that portion of the total reduction, required by subparagraph (A) with respect to that district, determined by the ratio of the amount of ad valorem property tax revenue allocated to that district from the county to the total amount of ad valorem property tax revenue allocated to that district from all counties.

(2) (A) The Controller shall, on or before November 12, 2004, and on or before November 12, 2005, notify the auditor of each county and city and county of the amount of the ad valorem property tax revenue reduction required by paragraph (1) for each enterprise special district in the county. The Controller shall certify that the calculation of the ad valorem property tax revenue reduction for each enterprise special district within each county is accurate and correct, and submit this information to the Director of Finance.

(B) The Director of Finance shall determine whether the amount of ad valorem property tax revenue reductions under this section and Section 97.73, as certified by the Controller, is equal to the amount that would be required to be allocated to the Educational Revenue Augmentation Fund as a result of a three hundred fifty million dollar (\$350,000,000) shift of ad valorem property tax revenues under those sections for each of the 2004-05 and 2005-06 fiscal years. If, for either fiscal year, the total of the amount of these reductions is less than the amount described in the preceding sentence, the total amount of ad valorem property tax revenue allocated to each enterprise special district, other than an enterprise special district that is a transit district,



shall be reduced by that district's proportionate share of the difference, but not to exceed an amount equal to 10 percent of that district's revenue from whatever source. The Director of Finance shall notify each county auditor of any allocation reduction required by this subparagraph.

(b) That amount of ad valorem property tax revenue that is not allocated to an enterprise special district as a result of subdivision (a) shall instead be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(c) For purposes of this section, all of the following apply:

(1) "Enterprise special district" means a special district that performs, as reported in the 2000-01 edition of the State Controller's Special Districts Annual Report, an enterprise function. "Enterprise special district" does not include a fire protection district that was formed under the Shade Tree Law of 1909 set forth in Article 2 (commencing with Section 25620) of Chapter 7 of Division 2 of Title 3 of the Government Code, a local health care district as described in Division 23 (commencing with Section 32000) of the Health and Safety Code, or a qualified special district as defined in Section 97.34.

(2) With respect to an enterprise special district that also performs, as reported in the 2000-01 edition of the State Controller's Special Districts Annual Report, a police protection nonenterprise function with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or a fire protection nonenterprise function, "the total amount of ad valorem property tax revenue allocated in the prior fiscal year" does not include any ad valorem property tax revenue that was allocated to that district for fire protection or police protection nonenterprise functions, as reported in the 2000-01 edition of the State Controller's Special Districts Annual Report.

(3) For purposes of this section, "revenues that are pledged to debt service" includes only those amounts required as the sole source of repayment to pay debt service costs in the 2002-03 fiscal year on debt instruments issued by an enterprise special district for the acquisition of fixed assets. For purposes of this paragraph, "fixed assets" means land, buildings, equipment, and improvements, including improvements to buildings.

SEC. 24. Section 97.73 is added to the Revenue and Taxation Code, to read:

97.73. Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) (A) The total amount of ad valorem property tax revenue, other than those revenues that are pledged to debt service, deemed



allocated for the prior fiscal year to each nonenterprise special district shall be reduced by 10 percent.

(B) If a nonenterprise special district is located in more than one county, the auditor of each county in which that nonenterprise special district is located shall implement that portion of the total reduction, required by subparagraph (A) with respect to that district, determined by the ratio of the amount of ad valorem property tax revenue allocated to that district from the county to the total amount of ad valorem property tax revenue allocated to that district from all counties.

(2) The Controller shall, on or before November 12, 2004, and on or before November 12, 2005, notify the auditor of each county and city and county of the amount of the ad valorem property tax revenue reduction required by paragraph (1) for each nonenterprise special district in the county. The Controller shall certify that the calculation of the ad valorem property tax revenue reduction for each nonenterprise special district within each county is accurate and correct, and submit this information to the Director of Finance.

(b) That amount of ad valorem property tax revenue that is not allocated to a nonenterprise special district as a result of subdivision (a) shall instead be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(c) For purposes of this section, all of the following apply:

(1) (A) "Nonenterprise special district" means a special district that engages solely, as reported in the 2000-01 edition of the State Controller's Special Districts Annual Report, in nonenterprise functions, and a qualified special district as defined in Section 97.34.

(B) Notwithstanding any other provision of law, "nonenterprise special district" does not include any of the following:

(i) A fire protection district that was formed under the Shade Tree Law of 1909 set forth in Article 2 (commencing with Section 25620) of Chapter 7 of Division 2 of Title 3 of the Government Code.

(ii) A police protection district formed pursuant to Part 1 (commencing with Section 20000) of Division 14 of the Health and Safety Code.

(iii) A fire protection district formed under the Fire Protection District Law of 1987 (Part 2.7 (commencing with Section 13800) of Division 12 of the Health and Safety Code) or a fire protection district formed under the Fire Protection District Law of 1961, or any of its statutory predecessors, and that existed on January 1, 1988.

(iv) Any library special district, including, but not limited to, the following:



(I) A county free library system established pursuant to Article 1 (commencing with Section 19100) of Chapter 6 of Part 11 of Division 1 of Title 1 of the Education Code.

(II) A unified school district and union school district public library district established pursuant to Chapter 3 (commencing with Section 18300) of Part 11 of Division 1 of Title 1 of the Education Code.

(III) A library district established pursuant to Chapter 8 (commencing with Section 19400) of Part 11 of Division 1 of Title 1 of the Education Code.

(IV) A library district in unincorporated towns and villages established pursuant to Chapter 9 (commencing with Section 19600) of Part 11 of Division 1 of Title 1 of the Education Code.

(v) A memorial district formed pursuant to Article 1 (commencing with Section 1170) of Chapter 1 of Part 2 of Division 6 of the Military and Veterans Code.

(vi) A mosquito abatement district or a vector control district formed pursuant to Chapter 1 (commencing with Section 2000) of Division 3 of the Health and Safety Code, or any predecessor to that law.

(2) With respect to a nonenterprise special district that performs, as reported in the 2000–01 edition of the State Controller’s Special Districts Annual Report, nonenterprise functions and police protection services with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or nonenterprise functions and fire protection services, “the total amount of ad valorem property tax revenue allocated in the prior fiscal year” does not include any ad valorem property tax revenue that was allocated by that district for fire protection or police protection nonenterprise functions, as reported in the 2000–01 edition of the State Controller’s Special Districts Annual Report.

(3) With respect to a nonenterprise special district formed pursuant to Article 3 (commencing with Section 5500) of Chapter 3 of Division 5 of the Public Resources Code that performs, as reported in the 2000–01 edition of the State Controller’s Special Districts Annual Report, nonenterprise functions and police protection services with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or nonenterprise functions and fire protection services, “the total amount of ad valorem property tax allocated in the prior fiscal year” does not include net expenditures by that district for fire protection or police protection nonenterprise functions, as reported in the 2000–01 edition of the State Controller’s Special Districts Annual Report.

(4) For purposes of this section, “revenues that are pledged to debt service” includes only those amounts required as the sole source of



repayment to pay debt service costs in the 2002–03 fiscal year on debt instruments issued by a nonenterprise special district for the acquisition of fixed assets. For purposes of this paragraph, “fixed assets” means land, buildings, equipment, and improvements, including improvements to buildings.

SEC. 25. Section 97.74 is added to the Revenue and Taxation Code, to read:

97.74. Notwithstanding any other provision of law, for purposes of ad valorem property tax revenue allocations for the 2006–07 fiscal year, the total amount of ad valorem property tax revenue deemed allocated to each enterprise special district and each nonenterprise special district for the 2005–06 fiscal year shall be increased by an amount equal to the total amount of the reductions in the amount of ad valorem property tax revenue allocated to the entity as a result of Sections 97.72 and 97.73, including any portion of the annual tax increment that was not allocated to that entity for the 2004–05 and 2005–06 fiscal years as a result of the reductions required by those sections.

SEC. 26. Section 97.75 is added to the Revenue and Taxation Code, to read:

97.75. Notwithstanding any other provision of law, for the 2004–05 and 2005–06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city’s allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006–07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.

SEC. 27. Section 97.76 is added to the Revenue and Taxation Code, to read:

97.76. (a) On or before September 1, 2004, the Controller shall determine the countywide vehicle license fee adjustment amount, as defined in Section 97.70, for the 2004–05 fiscal year and the vehicle license fee adjustment amount, as defined in Section 97.70, for each city, county, and city and county for the 2004–05 fiscal year, and notify the county auditor of these amounts.

(b) On or before September 1, 2005, the Controller shall determine the amount specified in clause (i) of subparagraph (B) of paragraph (1) of subdivision (c) of Section 97.70 for each city, county, and city and county and notify the county auditor of these amounts.

SEC. 28. Section 97.77 is added to the Revenue and Taxation Code, to read:

97.77. An enterprise special district and a nonenterprise special district shall not pledge, on or after July 1, 2004, and before June 30,



2006, through a bond covenant to pay debt service costs on debt instruments issued by the district, any ad valorem property tax revenue that would otherwise be dedicated to the reduction required by Sections 97.72 and 97.73.

SEC. 29. Section 98.02 of the Revenue and Taxation Code is amended to read:

98.02. (a) In the County of Ventura, the computations made pursuant to Section 96.1 or its predecessor section, for the 1989–90 fiscal year and each fiscal year thereafter, shall be modified as follows:

With respect to tax rate areas, except excluded tax rate areas, within the boundaries of a qualifying city, there shall be excluded from the aggregate amount of “property tax revenue allocated pursuant to this chapter to local agencies, other than for a qualifying city, in the prior fiscal year,” an amount equal to the sum of the amounts calculated pursuant to the TEA formula.

(b) (1) Each qualifying city shall, for the 1989–90 fiscal year and each fiscal year thereafter, be allocated by the auditor an amount determined pursuant to the TEA formula.

(2) For each qualifying city, the auditor shall, for the 1989–90 fiscal year and each fiscal year thereafter, distribute the amount determined pursuant to the TEA formula to all tax rate areas, except excluded tax rate areas, within that city in proportion to each tax rate area’s share of the total assessed value in the city for the applicable fiscal year, and the amount so determined shall be subtracted from the county’s proportionate share of the property tax revenue for that fiscal year within those tax rate areas.

(3) After making the allocations pursuant to paragraphs (1) and (2), but before making the calculations pursuant to Section 96.5 or its predecessor section, the auditor shall, for all tax rate areas, except excluded tax rate areas, in the qualifying city, calculate the proportionate share of property tax revenue allocated pursuant to this section and Section 96.1, or their predecessor sections, in the 1989–90 fiscal year and each fiscal year thereafter to each jurisdiction in the tax rate area.

(4) In lieu of making the allocations of annual tax increment pursuant to subdivision (e) of Section 96.5 or its predecessor section, the auditor shall for the 1989–90 fiscal year and each fiscal year thereafter, allocate the amount of property tax revenue determined pursuant to subdivision (d) of Section 98 to jurisdictions in the tax rate area, except an excluded tax rate area, using the proportionate shares derived pursuant to paragraph (3).

(5) For purposes of the calculations made pursuant to Section 96.1 or its predecessor section, in the 1990–91 fiscal year and each fiscal year thereafter, the amounts that would have been allocated to all tax rate



areas, except excluded tax rate areas, of qualifying cities pursuant to this subdivision shall be deemed to be the “amount of property tax revenue allocated to those tax rate areas in the prior fiscal year.”

(c) “TEA formula” means the Tax Equity Allocation formula, and shall be calculated by the auditor for each qualifying city as follows:

(1) For the 1988–89 fiscal year and each fiscal year thereafter, the auditor shall determine the total amount of property tax revenue to be allocated to all jurisdictions in all tax rate areas, except excluded tax rate areas, within the qualifying city, before the allocation and payment of funds in that fiscal year to a community redevelopment agency within the qualifying city, as provided in subdivision (b) of Section 33670 of the Health and Safety Code.

(2) The auditor shall determine the amount of funds allocated in each fiscal year to those tax rate areas, except excluded tax rate areas, within a community redevelopment agency in accordance with subdivision (b) of Section 33670 of the Health and Safety Code.

(3) (A) The auditor shall determine the total amount of funds paid in each fiscal year by a community redevelopment agency within the city to jurisdictions other than the city pursuant to subdivision (b) of Section 33401 and Section 33676 of the Health and Safety Code, and the cost to the redevelopment agency of any land or facilities transferred and any amounts paid to jurisdictions other than the city to assist in the construction or reconstruction of facilities pursuant to an agreement entered into under Section 33401 or 33445.5 of the Health and Safety Code.

(B) Of the total amount determined in subparagraph (A), the auditor shall compute a proportionate amount to be attributed to all tax rate areas, except excluded tax rate areas, within the community redevelopment agency. That proportionate amount shall be equal to that proportion which the amount determined in paragraph (2) in each fiscal year bears to the total amount of funds allocated in each fiscal year to a community redevelopment agency in accordance with subdivision (b) of Section 33670 of the Health and Safety Code.

(4) The auditor shall subtract the amount determined in subparagraph (B) of paragraph (3) from the amount determined in paragraph (2).

(5) The auditor shall subtract the amount determined in paragraph (4) from the amount determined in paragraph (1).

(6) The amount computed in paragraph (5) shall be multiplied by the following percentages in order to determine the TEA formula amount to be distributed to the qualifying city in each fiscal year:

(A) For the first fiscal year in which the qualifying city receives a distribution pursuant to this section, 1 percent of the amount determined in paragraph (5).



(B) For the second fiscal year in which the qualifying city receives a distribution pursuant to this section, 2 percent of the amount determined in paragraph (5).

(C) For the third fiscal year in which the qualifying city receives a distribution pursuant to this section, 3 percent of the amount determined in paragraph (5).

(D) For the fourth fiscal year and each fiscal year thereafter in which the qualifying city receives a distribution pursuant to this section, 4 percent of the amount determined in paragraph (5).

(d) For purposes of this section, “excluded tax rate area” means either of the following:

(1) Any tax rate area included in territory annexed by the qualifying city and allocated a prescribed percentage of property tax revenue pursuant to an existing agreement between the qualifying city and the county.

(2) Any tax rate area described in paragraph (1) that was detached from the county library district and that is also allocated an additional prescribed percentage of property tax revenue pursuant to an existing agreement between the qualifying city and the county.

(e) (1) All existing agreements between the qualifying city and the county covering the allocation of property tax revenues to tax rate areas described in subdivision (d) shall remain in force.

(2) All existing agreements between the qualifying city and the county covering the allocation of property tax revenues to tax rate areas that were detached from the county library district but are not included in territory that was annexed by the qualifying city shall remain in force.

(3) All allocations to those tax rate areas described in subdivision (d), including allocations of annual tax increments, made pursuant to the existing agreements between the qualifying city and the county shall be governed by subdivision (a) of Section 96.1 and Section 96.5.

(4) All allocations to those tax rate areas described in paragraph (2), including allocations of annual tax increments, made pursuant to the existing agreements between the qualifying city and the county shall be governed by subdivision (a) of Section 96.1 and Section 96.5. However, the tax rate areas referred to in this paragraph shall also be distributed an amount of property tax revenue determined pursuant to the TEA formula that is over and above the amount allocated as provided in the preceding sentence.

(f) “Qualifying city” means any city that incorporated prior to June 5, 1987, and had an amount of property tax revenue allocated to it pursuant to subdivision (a) of Section 96.1 or its predecessor section in the 1988–89 fiscal year that is less than 4 percent of the amount of property tax revenue computed as follows:



(1) The auditor shall determine the total amount of property tax revenue allocated to all tax rate areas, except excluded tax rate areas, in the city in the 1988–89 fiscal year.

(2) The auditor shall subtract the amount in the 1988–89 fiscal year determined in paragraph (3) of subdivision (c) from the amount determined in paragraph (2) of subdivision (c).

(3) The auditor shall subtract the amount determined in paragraph (2) from the amount of property tax revenue in paragraph (1) of subdivision (c).

(4) The auditor shall divide the amount of property tax revenue determined in paragraph (1) of this subdivision by the amount of property tax revenue determined in paragraph (3) of this subdivision.

(5) If the quotient determined in paragraph (4) of this subdivision is less than 0.04, the city is a qualifying city. If the quotient determined in that paragraph is equal to or greater than 0.04, the city is not a qualifying city.

(g) The auditor may assess each qualifying city its proportional share of the actual costs of making the calculations required by this section, and may deduct that assessment from the amount allocated pursuant to subdivision (b). For purposes of this subdivision, a qualifying city's proportional share of the auditor's actual costs shall not exceed the proportion it receives of the total amounts excluded in the county pursuant to subdivision (a).

(h) (1) Notwithstanding subdivision (b), except as otherwise provided in paragraph (2), in any fiscal year in which a qualifying city receives a distribution pursuant to this section, the auditor shall reduce the actual amount distributed to the qualifying city by the amount of revenue not collected by the qualifying city in the first fiscal year following the city's reduction after January 1, 1988, of the tax rate or tax base of any locally imposed general or special tax. The amount so computed by the auditor shall constitute a reduction in the amount of property tax revenue distributed to the qualifying city pursuant to this section in each succeeding fiscal year. That amount shall be aggregated with any additional amount computed pursuant to this paragraph as the result of the city's reduction in any subsequent year of the tax rate or tax base of the same or any other locally imposed general or special tax.

(2) No reduction shall be made pursuant to paragraph (1) in the case in which a local tax is reduced or eliminated as a result of either a court decision or the approval or rejection of a ballot measure by the voters.

(i) If the auditor determines that the amount to be distributed to a qualifying city pursuant to subdivision (b), as modified by subdivisions (g) and (h), would result in a qualifying city having proceeds of taxes in excess of its appropriation limit, the auditor shall reduce the amount, on



a dollar-for-dollar basis, by the amount that exceeds the city's appropriations limit.

(j) Notwithstanding any other provision of this section, no qualifying city shall be distributed an amount pursuant to this section that is less than the amount the city would have been allocated without the application of the TEA formula.

(k) (1) Notwithstanding any other provision of this section, commencing with the 1994-95 fiscal year, the auditor shall not reduce the amount distributed to a qualifying city under this section by reason of that city becoming the successor agency to a special district that is dissolved, merged with that city, or becomes a subsidiary district of that city, on or after July 1, 1994.

(2) Notwithstanding any other provision of this section, in no event may the auditor reduce the amount of ad valorem property tax revenue otherwise allocated to a qualifying city pursuant to this section on the basis of any additional ad valorem property tax revenues received by that city pursuant to a services for revenue agreement. For purposes of this subdivision, a "services for revenue agreement" means any agreement between a qualifying city and the county in which it is located, entered into by joint resolution of that city and that county, under which additional service responsibilities are exchanged in consideration for additional property tax revenues.

(l) The amount not distributed as a result of this section to the tax rate areas, except excluded tax rate areas, in each qualifying city shall be allocated by the auditor to the county.

SEC. 29.5. Section 7203.1 of the Revenue and Taxation Code is amended to read:

7203.1. (a) Notwithstanding any other provision of law, during the revenue exchange period only, the authority of a county or a city under this part to impose a tax rate as specified in an ordinance adopted pursuant to Sections 7202 and 7203 is suspended, and the tax rate to be applied instead during that period under any ordinance as so adopted is the rate specified in that ordinance on January 1, 2004, reduced by one-quarter of 1 percent.

(b) For purposes of this section, "revenue exchange period" means the period on and after July 1, 2004, and before the first day of the first calendar quarter commencing more than 90 days following a notification to the board by the Director of Finance pursuant to subdivision (b) of Section 99006 of the Government Code.

(c) Subdivision (a) is a self-executing provision that operates without regard to any decision or act on the part of any local government. A change in a local general tax rate resulting from either the rate limitations applied by subdivision (a) or the end of the revenue exchange period is



not subject to voter approval under either statute or Article XIII C of the California Constitution.

(d) Existing tax exchange or revenue sharing agreements, entered into prior to the operative date of this section, between local agencies or between local agencies and nonlocal agencies shall be deemed to be temporarily modified to account for the reduction in sales and use tax revenues resulting from this section, with those reduced revenues to be replaced as may otherwise be provided by law.

SEC. 30. Section 10752 of the Revenue and Taxation Code is amended to read:

10752. The annual amount of the license fee for any vehicle, other than a trailer or semitrailer, as described in subdivision (a) of Section 5014.1 of the Vehicle Code, or a trailer coach that is required to be moved under permit as authorized in Section 35790 of the Vehicle Code, shall be a sum equal to 2 percent, and on and after January 1, 2005, 0.65 percent, of the market value of the vehicle as determined by the department.

SEC. 31. Section 10752.1 of the Revenue and Taxation Code is amended to read:

10752.1. The annual amount of the license fee for a trailer coach which is required to be moved under permit as authorized in Section 35790 of the Vehicle Code shall be a sum equal to 2 percent, and on and after January 1, 2005, 0.65 percent, of the market value of the vehicle as determined by the department.

SEC. 32. Section 10753.2 of the Revenue and Taxation Code is amended to read:

10753.2. (a) After determining the cost price to the purchaser, as provided in this article, the department shall classify or reclassify every vehicle, other than a trailer or semitrailer, as described in subdivision (a) of Section 5014.1 of the Vehicle Code, in its proper class according to the classification plan set forth in this section.

(b) For the purpose of this part, a classification plan is established consisting of the following classes: a class from zero dollars (\$0) to and including forty-nine dollars and ninety-nine cents (\$49.99); a class from fifty dollars (\$50) to and including one hundred ninety-nine dollars and ninety-nine cents (\$199.99); and thereafter a series of classes successively set up in brackets having a spread of two hundred dollars (\$200), consisting of a number of classes that will permit classification of all vehicles.

(c) The market value of a vehicle, other than a trailer or semitrailer, as described in subdivision (a) of Section 5014.1 of the Vehicle Code, for each registration year, starting with the year the vehicle was first sold to a consumer as a new vehicle, or the year the vehicle was first



purchased or assembled by the person applying for original registration in this state, or the year the vehicle was sold to the current registered owner as a used vehicle, shall be as follows: for the first year, 100 percent of a sum equal to the middle point between the extremes of its class as established in subdivision (b); for the second year, 90 percent of that sum; for the third year, 80 percent of that sum; for the fourth year, 70 percent of that sum; for the fifth year, 60 percent of that sum; for the sixth year, 50 percent of that sum; for the seventh year, 40 percent of that sum; for the eighth year, 30 percent of that sum; for the ninth year, 25 percent of that sum; and for the 10th year, 20 percent of that sum; and for the 11th year and each succeeding year, 15 percent of that sum; provided, however, that the minimum tax shall be the sum of one dollar (\$1). Notwithstanding this subdivision, the market value of a trailer coach first sold on and after January 1, 1966, that is required to be moved under permit as authorized in Section 35790 of the Vehicle Code, shall be determined by the schedule in Section 10753.3.

(d) Notwithstanding any other provision of law, this section is operative for the period beginning on and after the effective date of the act amending this subdivision.

SEC. 33. Section 10753.8 of the Revenue and Taxation Code is repealed.

SEC. 34. Section 10754 of the Revenue and Taxation Code is amended to read:

10754. (a) Notwithstanding any other provision of law, the total amount of the vehicle license fee otherwise required with respect to a vehicle shall be offset in accordance with those provisions set forth below that are operative pursuant to subdivision (b):

(1) (A) For any initial or original registration of any vehicle, never before registered in this state, for which the final due date for the license fee is on or after January 1 of any calendar year for which this paragraph is operative, and for any renewal of registration with an expiration date on or after January 1 of any calendar year for which this paragraph is operative, the department shall offset the total amount of fees otherwise due at the time of registration of that vehicle by an amount equal to 25 percent of the amount computed pursuant to Section 10752 or 10752.1, or Section 18115 of the Health and Safety Code.

(B) Upon proper payment of license fees to the Department of Motor Vehicles, the amount of the offset for each vehicle shall be transferred into the Motor Vehicle License Fee Account in the Transportation Tax Fund, and into the Local Revenue Fund, pursuant to Section 11000 or Section 11000.1, as applicable.

(C) During any period in which insufficient moneys are available to be transferred from the General Fund to fully fund the offsets required



by subparagraph (A), within 90 days of a reduction of funding, the department shall reduce the amount of each offset computed pursuant to that subparagraph by multiplying that amount by the ratio of the amount of moneys actually available to be transferred from the General Fund to pay for those offsets to the amount of moneys that is necessary to fully fund those offsets.

(2) (A) For any initial or original registration of any vehicle, never before registered in this state, for which the final due date for the license fee is on or after January 1 of any calendar year for which this paragraph is operative, and for any renewal of registration with an expiration date on or after January 1 of any calendar year for which this paragraph is operative, the department shall offset the total amount of fees otherwise due at the time of registration of that vehicle by an amount equal to 35 percent of the amount computed pursuant to Section 10752 or 10752.1, or Section 18115 of the Health and Safety Code.

(B) Upon proper payment of license fees to the Department of Motor Vehicles, the amount of the offset for each vehicle shall be transferred into the Motor Vehicle License Fee Account in the Transportation Tax Fund, and into the Local Revenue Fund, pursuant to Section 11000 or Section 11000.1, as applicable.

(C) During any period in which insufficient moneys are available to be transferred from the General Fund to fully fund the offsets required by subparagraph (A), within 90 days of a reduction of funding, the department shall reduce the amount of each offset computed pursuant to that subparagraph by multiplying that amount by the ratio of the amount of moneys actually available to be transferred from the General Fund to pay for those offsets to the amount of moneys that is necessary to fully fund those offsets.

(3) For any initial or original registration of any vehicle, never before registered in this state, for which the final due date for the license fee is on or after January 1 of any calendar year for which this paragraph is operative, and for any renewal of registration with an expiration date on or after January 1 of any calendar year for which this paragraph is operative, the department shall offset the total amount of fees otherwise due at the time of registration of that vehicle by an amount equal to 67¹/₂ percent of the amount computed pursuant to Section 10752 or 10752.1, or Section 18115 of the Health and Safety Code.

(b) The offset provisions set forth in subdivision (a) shall be operative as provided by the following:

(1) Paragraph (1) of subdivision (a) shall be operative for vehicle license fees with a final due date in the calendar year beginning on January 1, 1999.



(2) Paragraph (2) of subdivision (a) shall be operative for vehicle license fees with a final due date on or after January 1, 2000, and before July 1, 2001.

(3) Paragraph (3) of subdivision (a) shall be operative for vehicle license fees with a final due date on or after July 1, 2001, and before January 1, 2005.

(c) (1) For purposes of this section, “department” means the Department of Motor Vehicles with respect to a vehicle license fee offset for a vehicle subject to registration under the Vehicle Code, and the Department of Housing and Community Development with respect to a vehicle license fee offset for a manufactured home, mobilehome, or commercial coach described in Section 18115 of the Health and Safety Code.

(2) For purposes of this section, the “final due date” for a license fee is the last date upon which that fee may be paid without being delinquent.

(d) This section is repealed on January 1, 2005.

SEC. 35. Section 10754.11 is added to the Revenue and Taxation Code, to read:

10754.11. (a) (1) On August 15, 2006, the Controller shall transfer from the General Fund to the Gap Repayment Fund, which is hereby created in the State Treasury, an amount equal to the total amount of offsets that were applied to new vehicle registrations before October 1, 2003, and that were applied to vehicle license fees with a due date before October 1, 2003, that were not transferred into the Motor Vehicle License Fee Account in the Transportation Tax Fund and the Local Revenue Fund due to the operation of Item 9100-102-0001 of Section 2.00 of the Budget Act of 2003. The amount of this transfer shall include transfers not made for offsets applied on or after June 20, 2003, transfers required under clause (iii) of subparagraph (B) of paragraph (2) of subdivision (a) of Section 11000 as that section read on June 30, 2004, and the additional amounts required to be transferred to the Local Revenue Fund pursuant to paragraph (2) of subdivision (a) of Section 11001.5 and paragraph (2) of subdivision (d) of that same section, less any amount that was appropriated under clause (iii) of subparagraph (D) of paragraph (3) of subdivision (a) of Section 10754, as that section read on June 30, 2004.

(2) The Controller may make the transfer required by paragraph (1) prior to August 15, 2006, if that transfer is authorized by the Legislature.

(b) The Controller shall allocate moneys in the Gap Repayment Fund to cities, counties, and cities and counties in accordance with the provisions of subdivisions (c) and (d) of Section 11005, as that section read on January 1, 2004.



(c) This section is operative for the period beginning on and after July 1, 2004.

SEC. 36. Section 11000 of the Revenue and Taxation Code is repealed.

SEC. 37. Section 11001.5 of the Revenue and Taxation Code is amended to read:

11001.5. (a) (1) Notwithstanding Section 11001, and except as provided in paragraph (2) and in subdivisions (b) and (d), 24.33 percent, and on and after July 1, 2004, 74.9 percent, of the moneys collected by the department under this part shall be reported monthly to the Controller, and at the same time, deposited in the State Treasury to the credit of the Local Revenue Fund, as established pursuant to Section 17600 of the Welfare and Institutions Code. All other moneys collected by the department under this part shall continue to be deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and first allocated to the County of Orange as necessary for the service of indebtedness as pledged by Sections 25350.6 and 53585.1 of the Government Code and in accordance with written instructions provided by the Controller under Sections 25350.7, 25350.9, and 53585.1 of the Government Code, and the balance shall be allocated to each city and county as otherwise provided by law.

(2) For the period beginning on and after July 1, 2003, and ending on February 29, 2004, the Controller shall deposit an amount equal to 28.07 percent of the moneys collected by the department under this part in the State Treasury to the credit of the Local Revenue Fund. All other moneys collected by the department under this part shall continue to be deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and allocated to each city, county, and city and county as otherwise provided by law.

(b) Notwithstanding Section 11001, net funds collected as a result of procedures developed for greater compliance with vehicle license fee laws in order to increase the amount of vehicle license fee collections shall be reported monthly to the Controller, and at the same time, deposited in the State Treasury to the credit of the Vehicle License Fee Collection Account of the Local Revenue Fund as established pursuant to Section 17600 of the Welfare and Institutions Code. All revenues in excess of fourteen million dollars (\$14,000,000) in any fiscal year shall be allocated to cities and counties as specified in subdivisions (c) and (d) of Section 11005.

(c) Notwithstanding Section 11001, 25.72 percent of the moneys collected by the department on or after August 1, 1991, and before August 1, 1992, under this part shall be reported monthly to the Controller, and at the same time, deposited in the State Treasury to the



credit of the Local Revenue Fund, as established pursuant to Section 17600 of the Welfare and Institutions Code. All other moneys collected by the department under this part shall continue to be deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and allocated to each city, county, and city and county as otherwise provided by law.

(d) Notwithstanding any other provision of law, both of the following apply:

(1) This section is operative for the period beginning on and after March 1, 2004.

(2) It is the intent of the Legislature that the total amount deposited by the Controller in the State Treasury to the credit of the Local Revenue Fund for the 2003–04 fiscal year be equal to the total amount that would have been deposited to the credit of the Local Revenue Fund if paragraph (1) of subdivision (a) was applied during that entire fiscal year. The department shall calculate and notify the Controller of the adjustment amounts that are required by this paragraph to be deposited in the State Treasury to the credit of the Local Revenue Fund. The amounts deposited in the State Treasury to the credit of the Local Revenue Fund pursuant to this paragraph shall be deemed to have been deposited during the 2003–04 fiscal year.

(e) This section does not amend nor is it intended to amend or impair Section 25350 and following of, Section 53584 and following of, the Government Code, or any other statute dealing with the interception of funds.

SEC. 38. Section 11003 of the Revenue and Taxation Code is amended to read:

11003. The amount appropriated by the Legislature for the use of the Department of Motor Vehicles and the Franchise Tax Board for the enforcement of this part shall be transferred from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the Motor Vehicle Account in the State Transportation Fund. That amount shall be determined so that the appropriate costs for registration and motor vehicle license fee activities are apportioned between the recipients of revenues in proportion to the revenues that would have been received by those recipients if the total fee imposed under this part was 2 percent of the market value of a vehicle.

SEC. 39. Section 11005 of the Revenue and Taxation Code is repealed.

SEC. 40. Section 11005 is added to the Revenue and Taxation Code, to read:

11005. After payment of refunds therefrom and after making the deductions authorized by Section 11003 and reserving the amount



determined necessary by the Pooled Money Investment Board to meet the transfers ordered or proposed to be ordered pursuant to Section 16310 of the Government Code, commencing with the 2004–05 fiscal year, the balance of all motor vehicle license fees, net of those amounts required to be allocated to the County of Orange for service of indebtedness, and any other money appropriated by law for expenditure pursuant to this section and deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and remaining unexpended therein at the close of business on the last day of the calendar month, shall be allocated by the Controller by the 10th day of the following month in accordance with the following:

(a) First, to each city, the population of which is determined under Section 11005.3 on the operative date of this section, in an amount equal to the additional amount of vehicle license fee revenue that would be allocated to that city under Section 11005, as it read on January 1, 2004, as a result of that city’s population being determined under Section 11005.3.

(b) Second, to the cities and cities and counties of this state in the proportion that the population of each city or city and county bears to the total population of all cities and cities and counties in this state, as determined by the population research unit of the Department of Finance. For the purpose of this subdivision, the population of each city or city and county is that determined by the last federal decennial or special census, or a subsequent census validated by the demographic research unit or subsequent estimate prepared pursuant to Section 2107.2 of the Streets and Highways Code.

SEC. 41. Section 11005.7 of the Revenue and Taxation Code is repealed.

SEC. 42. Section 42205 of the Vehicle Code is amended to read:

42205. (a) Notwithstanding Chapter 3 (commencing with Section 42270), the department shall file, at least monthly with the Controller, a report of money received by the department pursuant to Section 9400 for the previous month and shall, at the same time, remit all money so reported to the Treasurer. On order of the Controller, the Treasurer shall deposit all money so remitted into the State Highway Account in the State Transportation Fund.

(b) The Legislature shall appropriate from the State Highway Account in the State Transportation Fund to the department and the Franchise Tax Board amounts equal to the costs incurred by each in performing their duties pursuant to Article 3 (commencing with Section 9400) of Chapter 6 of Division 3. The applicable amounts shall be determined so that the appropriate costs for registration and weight fee collection activities are appropriated between the recipients of revenues



in proportion to the revenues that would have been received individually by those recipients if the total fee imposed under the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2 of the Revenue and Taxation Code) was 2 percent of the market value of a vehicle. The remainder of the funds collected under Section 9400 and deposited in the account may be appropriated to the Department of Transportation, the Department of the California Highway Patrol, and the Department of Motor Vehicles for the purposes authorized under Section 2 of Article XIX of the California Constitution.

SEC. 43. Section 210 of Chapter 89 of the Statutes of 1991 is repealed.

SEC. 44. Section 40 of Chapter 91 of the Statutes of 1991 is amended to read:

Sec. 40. In the event of a final judicial determination by a California court of appellate jurisdiction that the revenues collected pursuant to Sections 6051.2 and 6201.2 of the Revenue and Taxation Code are General Fund proceeds of taxes that may be appropriated pursuant to Article XIII B of the California Constitution or allocated local proceeds of taxes as used in paragraph (2) of subdivision (b) of Article XVI of the California Constitution, then Sections 6051.2 and 6201.2 of the Revenue and Taxation Code shall cease to be operative on the first day of the first month of the calendar quarter following notification to the State Board of Equalization by the Department of Finance of the determination.

SEC. 45. Section 29 of Chapter 100 of the Statutes of 1993 is repealed.

SEC. 46. This measure provides ad valorem property tax revenues in lieu of moneys that were required to be allocated to cities, counties, and cities and counties for the 2004–05 fiscal year and each fiscal year thereafter under the Vehicle License Fee Law, as that law read before the effective date of this act. Because this act will take effect after the beginning of the 2004–05 fiscal year, these entities will continue to receive certain moneys under the Vehicle License Fee Law for a portion of the 2004–05 fiscal year.

Therefore, it is the intent of the Legislature to enact legislation to ensure that cities, counties, and cities and counties receive an amount of money equal to the moneys that these entities would have received under the Vehicle License Fee Law for the 2004–05 fiscal year, as that law read before the effective date of this act.

SEC. 47. The Legislature finds and declares all of the following:

(a) This act would, by means of provisions relating to the allocation of property tax and vehicle license fee revenues, and the rate of the



vehicle license fee, comprehensively revise and reform local government finance.

(b) The Local Taxpayers and Public Safety Protection Act, which appears as Proposition 65 on the November 2, 2004, general election ballot (hereafter Proposition 65), would suspend the effect and operation of any interim statute, as defined in Proposition 65, pending the approval of that interim statute in a specified manner by the statewide electorate at the first statewide election occurring after that statute takes effect.

(c) This act comprehensively revises and reforms local government finance by means of various provisions that take effect between November 1, 2003, and November 3, 2004, and that, if proposed on or after November 3, 2004, would be subject to voter approval under Section 1 of Article XIII E of the California Constitution, as added by Proposition 65, should that measure be approved by the voters and take effect.

(d) Therefore, this act is in its entirety an interim statute within the meaning of Proposition 65, the effect and operation of which is suspended pending voter approval as required by that measure, should that measure be approved by the voters and take effect.

SEC. 48. Notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000), reimbursement shall be made from the State Mandates Claims Fund.

SEC. 49. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to enact the statutory changes needed to implement the Budget Act of 2004 to allow the state and local governments to preserve the public peace, health, and safety, it is necessary that this act take effect immediately.

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BILL NUMBER: AB 2115 CHAPTERED 09/20/04

CHAPTER 610
FILED WITH SECRETARY OF STATE SEPTEMBER 20, 2004
APPROVED BY GOVERNOR SEPTEMBER 20, 2004
PASSED THE ASSEMBLY AUGUST 27, 2004
PASSED THE SENATE AUGUST 25, 2004
AMENDED IN SENATE AUGUST 23, 2004
AMENDED IN SENATE JULY 27, 2004

INTRODUCED BY Committee on Budget (Steinberg (Chair), Bermudez, Chan, Diaz, Dymally, Goldberg, Hancock, Jackson, Levine, Liu, Montanez, Nakano, Pavley, Reyes, Simitian, and Wolk)

FEBRUARY 18, 2004

An act to amend Sections 6585 and 25350.6 of the Government Code, to amend Sections 33607.5 and 33681.12 of, and to add Section 33681.15 to, the Health and Safety Code, and to amend Sections 97.70, 97.71, 97.72, 97.73, 7203.1, 10754.11, 11001.5, and 11005 of, and to repeal Section 97.74 of, the Revenue and Taxation Code, relating to local government finance, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

AB 2115, Committee on Budget. Local government finance.

(1) The Marks-Roos Local Bond Pooling Act of 1985 generally authorizes a joint exercise of powers authority to issue bonds to assist local agencies in financing public capital improvements, working capital, liability or other insurance needs, or projects, subject to specified conditions. Existing law requires that such an authority consist of at least 100 local agencies if the authority issues bonds for which VLF receivables, as defined, are pledged to the payment of the bonds.

This bill would specify that this requirement does not apply to an authority that so pledges VLF receivables for a county of the first class.

(2) The Vehicle License Fee (VLF) Law establishes, in lieu of any ad valorem property tax upon vehicles, an annual license fee for any vehicle subject to registration in this state. Beginning with the 2004-05 fiscal year and for each fiscal year thereafter, existing law requires that each city, county, and city and county receive a vehicle license fee adjustment amount (VLFAA), as defined, from a Vehicle License Fee Property Tax Compensation Fund that exists in each county treasury. Existing law requires that the VLFAA of the County of Orange be reduced by specified amounts allocated to that county under the VLF Law for the service of indebtedness, as provided. Existing law reduces, for the 2004-05 and 2005-06 fiscal years, the VLFAA of a city or a city and county by an amount determined pursuant to a formula that is based upon the amount of vehicle license fee money, local sales and use tax revenues, and ad valorem property tax revenues allocated to the city or city and

county for the 2002-03 fiscal year. Existing law also pledges, to the service of specified debt instruments, moneys to which the County of Orange may be entitled under the VLF Law.

This bill would delete the requirement that the VLFAA of the County of Orange be reduced, and would instead allocate a specified amount of the revenues derived under the VLF Law to that county for the service of indebtedness and other uses. This bill would also pledge to those specified debt instruments moneys to which the County of Orange may be entitled from a Vehicle License Fee Property Tax Compensation Fund. This bill would require that the VLFAA of a city and county be reduced by an amount determined pursuant to a formula that is based solely upon the amount of vehicle license fee money allocated to the city and county for the 2002-03 fiscal year, as specified.

(3) Existing law requires a redevelopment agency to make specified payments in specified fiscal years to taxing entities, and requires that these payments be allocated among these entities in proportion to the percentage share of property tax revenues received by these entities in these fiscal years.

This bill would require that these percentage shares be determined without regard to certain property tax revenue allocations and property tax revenue allocation reductions required by specified statutes.

(4) Existing law requires a redevelopment agency, for the 2004-05 and 2005-06 fiscal years, to make certain payments to county Educational Revenue Augmentation Funds (ERAFs). Existing law provides that the amount of these payments be based upon certain calculations made by the Director of Finance based upon a specified Controller's report for the 2002-03 fiscal year.

This bill would instead provide that the director's calculations be based upon the most recent version of this Controller's report. This bill would also authorize a county redevelopment agency to enter into a loan agreement with the county to have the agency remit amounts in excess of its required payment to the county ERAF, if certain conditions are met. This bill would also authorize any redevelopment agency, if certain conditions are met, to enter into an agreement with an authorized issuer, as defined, to loan the agency moneys to make the required payment to the county ERAF.

(5) Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing law requires the auditor to reduce, for the 2004-05 and 2005-06 fiscal year, the total amount of property tax revenue that is otherwise required to be allocated to an enterprise or a nonenterprise special district, as defined, by an amount calculated by the Controller pursuant to a specified formula based, in certain instances, upon the 2000-01 edition of a specified report issued by the Controller. For a nonenterprise special district, existing law requires that this reduction equal 10% of a specified portion of these revenues for each of those fiscal years.

This bill would revise and recast these provisions to ensure that the total reduction for all special districts equals \$350,000,000 for each of those fiscal years and would make conforming changes to

related provisions. This bill would reduce, for the 2004-05 and 2005-06 fiscal years, the total amount of ad valorem property tax revenue allocated to the Laguna Niguel Community Service District by a specified amount and, if a certain condition is met, by an additional amount for each of the 2006-07 and 2007-08 fiscal years, as provided. This bill would also specify that "nonenterprise special district" does not include certain mosquito abatement districts formed pursuant to a specified statute. By changing the manner in which county auditors allocate property tax revenues, this bill would impose a state-mandated local program.

(6) The Bradley-Burns Uniform Local Sales and Use Tax Law (Bradley-Burns Law) authorizes a county that adopts a specified ordinance to impose a local sales and use tax at a rate of 1.25%, and similarly authorizes a city, located within a county imposing such a tax rate, to impose a local sales and use tax rate of up to 1% that is credited against the county rate. Beginning July 1, 2004, and continuing through the revenue exchange period, as defined, existing law temporarily suspends the authority of a county or a city to impose a tax under the Bradley-Burns Law by requiring a county or a city imposing a sales and use tax under that law to impose that tax at the rate that was specified in the local ordinance as of January 1, 2004, reduced by 0.25%.

This bill would instead require that, during the revenue exchange period, a county imposing a sales and use tax under that law impose that tax at a rate of 1% and require an imposing city to impose that tax at a rate of 0.75% or less.

(7) Existing law requires the Controller, on August 15, 2006, to transfer moneys from the state General Fund to the Gap Repayment Fund (GRF) in an amount equal to an amount that was not allocated to cities, counties, and cities and counties as a result of a specified provision of the Budget Act of 2003. Existing law requires that moneys in the GRF be allocated among cities, counties, and cities and counties based upon the relative population of these entities.

This bill would instead require that moneys in the GRF be allocated among cities, counties, and cities and counties based upon the amount that was not allocated to each of these entities as a result of the specified provision of the Budget Act of 2003.

(8) This bill would also state legislative findings and declarations that the bill is an interim statute, and that its operation be suspended if Proposition 65 is approved by the voters at the November 2, 2004, statewide general election and becomes operative. This bill would also state the Legislature's intent in enacting this and another previous bill.

(9) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

(10) This bill would declare that it is to take effect immediately as an urgency statute.

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 6585 of the Government Code, as amended by Section 2 of Chapter 211 of the Statutes of 2004, is amended to read:

6585. The definitions in this section shall govern the construction and interpretation of this article.

(a) "Authority" means an entity created pursuant to Article 1 (commencing with Section 6500). In the case of an authority issuing bonds pursuant to this chapter in which VLF receivables, as defined in subdivision (i), are pledged to the payment of the bonds, other than VLF receivables so pledged for a county of the first class, an authority shall consist of not less than 100 local agencies.

(b) "Bond purchase agreement" means a contractual agreement executed between the authority and the local agency whereby the authority agrees to purchase bonds of the local agency.

(c) "Bonds" means bonds (including, but not limited to, assessment bonds, redevelopment agency bonds, government issued mortgage bonds, and industrial development bonds), notes (including bond, revenue, tax, or grant anticipation notes), commercial paper, floating rate, and variable maturity securities, and any other evidences of indebtedness and also includes certificates of participation or lease-purchase agreements.

(d) "Cost," as applied to a public capital improvement or portion thereof financed under this part, means all or any part of the cost of construction, renovation, and acquisition of all lands, structures, real or personal property, rights, rights-of-way, franchises, easements, and interests acquired or used for a public capital improvement; the cost of demolishing or removing any buildings or structures on land so acquired, including the cost of acquiring any lands to which the buildings or structures may be moved; the cost of all machinery and equipment; finance charges; interest prior to, during, and for a period after, completion of that construction, as determined by the authority; provisions for working capital, reserves for principal and interest and for extensions, enlargements, additions, replacements, renovations, and improvements; the cost of architectural, engineering, financial and legal services, plans, specifications, estimates, administrative expenses, and other expenses necessary or incident to determining the feasibility of constructing any project or incident to the construction or acquisition or financing of any public capital improvement.

(e) "Legislative body" means the governing body of a local agency.

(f) "Local agency" means a party to the agreement creating the authority, or an agency or subdivision of that party, sponsoring a project of public capital improvements, or any city, county, city and county, authority, district, or public corporation of this state.

(g) "Public capital improvements" means one or more projects specified in Section 6546.

(h) "Revenue" means all income and receipts of the authority from a bond purchase agreement, bonds acquired by the authority, loans, installment sale agreements, and other revenue-producing agreements entered into by the authority, projects financed by the authority, grants and other sources of income, VLF receivables purchased

pursuant to Section 6588.5, and all interest or other income from any investment of any money in any fund or account established for the payment of principal or interest or premiums on bonds.

(i) "VLF receivable" means the right to payment of moneys due or to become due to a local agency out of funds payable in connection with vehicle license fees to a local agency pursuant to Section 10754.11 of the Revenue and Taxation Code.

(j) "Working capital" means money to be used by, or on behalf of, a local agency for any purpose for which a local agency may borrow money pursuant to Section 53852, or for any purpose for which a VLF receivable sold to an authority could have been used by the local agency.

SEC. 2. Section 25350.6 of the Government Code is amended to read:

25350.6. (a) Moneys credited to the Motor Vehicle License Fee Account in the Transportation Tax Fund or allocated to the Vehicle License Fee Property Tax Compensation Fund of the County of Orange pursuant to paragraph (2) of subdivision (a) of Section 97.70 of the Revenue and Taxation Code to which Orange County may at any time be entitled shall be pledged, without any necessity for specific authorization of the pledge by the board of supervisors, to all certificates of participation or lease-revenue bonds executed and delivered or issued, as the case may be, during 1996 or 1997, including obligations executed and delivered or issued before 2010 to refund those certificates of participation or lease-revenue bonds, to finance or refinance the lease or lease-purchase of property of the county and having a stated maturity of 20 years or more. Any refunding obligations shall not have a final maturity later than the final maturity of the refunded obligations. The amount so pledged with respect to any fiscal year of the county shall not exceed the amounts to be paid in that fiscal year on those certificates or lease-revenue bonds.

(b) The state hereby covenants with the holders of any certificates of participation or lease-revenue bonds, including refunding obligations, entitled to the pledge granted by this section that, as long as any of the certificates of participation or lease-revenue bonds entitled to the pledge granted by this section shall remain outstanding, the state shall not alter or amend the deposit of moneys into, or the allocation of moneys credited to, the Motor Vehicle License Fee Account in the Transportation Tax Fund under Chapter 5 (commencing with Section 11001) of Part 5 of Division 2 of the Revenue and Taxation Code or the allocation of moneys to and from the Vehicle License Fee Property Tax Compensation Fund of the County of Orange under Section 97.70 of the Revenue and Taxation Code in any manner that would adversely affect the security of, or the ability of the county to pay the principal of and interest on, the certificates of participation or lease-revenue bonds entitled to the pledge granted by this section. However, nothing precludes any alteration or amendment if and when adequate provision has been made by law for the protection from impairment of the contract represented by the certificates of participation or lease-revenue bonds, and the right to so alter or amend is hereby reserved. The County of Orange may include this covenant of the state in the agreements or other documents underlying the certificates of participation or lease-revenue bonds.

SEC. 3. Section 33607.5 of the Health and Safety Code is amended to read:

33607.5. (a) (1) This section shall apply to each redevelopment project area that, pursuant to a redevelopment plan which contains the provisions required by Section 33670, is either: (A) adopted on or after January 1, 1994, including later amendments to these redevelopment plans; or (B) adopted prior to January 1, 1994, but amended, after January 1, 1994, to include new territory. For plans amended after January 1, 1994, only the tax increments from territory added by the amendment shall be subject to this section. All the amounts calculated pursuant to this section shall be calculated after the amount required to be deposited in the Low and Moderate Income Housing Fund pursuant to Sections 33334.2, 33334.3, and 33334.6 has been deducted from the total amount of tax increment funds received by the agency in the applicable fiscal year.

(2) The payments made pursuant to this section shall be in addition to any amounts the affected taxing entities receive pursuant to subdivision (a) of Section 33670. The payments made pursuant to this section to the affected taxing entities, including the community, shall be allocated among the affected taxing entities, including the community if the community elects to receive payments, in proportion to the percentage share of property taxes each affected taxing entity, including the community, receives during the fiscal year the funds are allocated, which percentage share shall be determined without regard to any amounts allocated to a city, a city and county, or a county pursuant to Sections 97.68 and 97.70 of the Revenue and Taxation Code, and without regard to any allocation reductions to a city, a city and county, a county, a special district, or a redevelopment agency pursuant to Sections 97.71, 97.72, and 97.73 of the Revenue and Taxation Code and Section 33681.12. The agency shall reduce its payments pursuant to this section to an affected taxing entity by any amount the agency has paid, directly or indirectly, pursuant to Section 33445, 33445.5, 33445.6, 33446, or any other provision of law other than this section for, or in connection with, a public facility owned or leased by that affected taxing agency, except: (A) any amounts the agency has paid directly or indirectly pursuant to an agreement with a taxing entity adopted prior to January 1, 1994; or (B) any amounts that are unrelated to the specific project area or amendment governed by this section. The reduction in a payment by an agency to a school district, community college district, or county office of education, or for special education, shall be subtracted only from the amount that otherwise would be available for use by those entities for educational facilities pursuant to paragraph (4). If the amount of the reduction exceeds the amount that otherwise would have been available for use for educational facilities in any one year, the agency shall reduce its payment in more than one year.

(3) If an agency reduces its payment to a school district, community college district, or county office of education, or for special education, the agency shall do all of the following:

(A) Determine the amount of the total payment that would have been made without the reduction.

(B) Determine the amount of the total payment without the reduction which: (i) would have been considered property taxes; and (ii) would have been available to be used for educational facilities pursuant to paragraph (4).

(C) Reduce the amount available to be used for educational facilities.

(D) Send the payment to the school district, community college

district, or county office of education, or for special education, with a statement that the payment is being reduced and including the calculation required by this subdivision showing the amount to be considered property taxes and the amount, if any, available for educational facilities.

(4) (A) Except as specified in subparagraph (E), of the total amount paid each year pursuant to this section to school districts, 43.3 percent shall be considered to be property taxes for the purposes of paragraph (1) of subdivision (h) of Section 42238 of the Education Code, and 56.7 percent shall not be considered to be property taxes for the purposes of that section and shall be available to be used for educational facilities.

(B) Except as specified in subparagraph (E), of the total amount paid each year pursuant to this section to community college districts, 47.5 percent shall be considered to be property taxes for the purposes of Section 84751 of the Education Code, and 52.5 percent shall not be considered to be property taxes for the purposes of that section and shall be available to be used for educational facilities.

(C) Except as specified in subparagraph (E), of the total amount paid each year pursuant to this section to county offices of education, 19 percent shall be considered to be property taxes for the purposes of Section 2558 of the Education Code, and 81 percent shall not be considered to be property taxes for the purposes of that section and shall be available to be used for educational facilities.

(D) Except as specified in subparagraph (E), of the total amount paid each year pursuant to this section for special education, 19 percent shall be considered to be property taxes for the purposes of Section 56712 of the Education Code, and 81 percent shall not be considered to be property taxes for the purposes of that section and shall be available to be used for education facilities.

(E) If, pursuant to paragraphs (2) and (3), an agency reduces its payments to an educational entity, the calculation made by the agency pursuant to paragraph (3) shall determine the amount considered to be property taxes and the amount available to be used for educational facilities in the year the reduction was made.

(5) Local education agencies that use funds received pursuant to this section for school facilities shall spend these funds at schools that are: (A) within the project area, (B) attended by students from the project area, (C) attended by students generated by projects that are assisted directly by the redevelopment agency, or (D) determined by the governing board of a local education agency to be of benefit to the project area.

(b) Commencing with the first fiscal year in which the agency receives tax increments and continuing through the last fiscal year in which the agency receives tax increments, a redevelopment agency shall pay to the affected taxing entities, including the community if the community elects to receive a payment, an amount equal to 25 percent of the tax increments received by the agency after the amount required to be deposited in the Low and Moderate Income Housing Fund has been deducted. In any fiscal year in which the agency receives tax increments, the community that has adopted the redevelopment project area may elect to receive the amount authorized by this paragraph.

(c) Commencing with the 11th fiscal year in which the agency receives tax increments and continuing through the last fiscal year

in which the agency receives tax increments, a redevelopment agency shall pay to the affected taxing entities, other than the community which has adopted the project, in addition to the amounts paid pursuant to subdivision (b) and after deducting the amount allocated to the Low and Moderate Income Housing Fund, an amount equal to 21 percent of the portion of tax increments received by the agency, which shall be calculated by applying the tax rate against the amount of assessed value by which the current year assessed value exceeds the first adjusted base year assessed value. The first adjusted base year assessed value is the assessed value of the project area in the 10th fiscal year in which the agency receives tax increment revenues.

(d) Commencing with the 31st fiscal year in which the agency receives tax increments and continuing through the last fiscal year in which the agency receives tax increments, a redevelopment agency shall pay to the affected taxing entities, other than the community which has adopted the project, in addition to the amounts paid pursuant to subdivisions (b) and (c) and after deducting the amount allocated to the Low and Moderate Income Housing Fund, an amount equal to 14 percent of the portion of tax increments received by the agency, which shall be calculated by applying the tax rate against the amount of assessed value by which the current year assessed value exceeds the second adjusted base year assessed value. The second adjusted base year assessed value is the assessed value of the project area in the 30th fiscal year in which the agency receives tax increments.

(e) (1) Prior to incurring any loans, bonds, or other indebtedness, except loans or advances from the community, the agency may subordinate to the loans, bonds or other indebtedness the amount required to be paid to an affected taxing entity by this section, provided that the affected taxing entity has approved these subordinations pursuant to this subdivision.

(2) At the time the agency requests an affected taxing entity to subordinate the amount to be paid to it, the agency shall provide the affected taxing entity with substantial evidence that sufficient funds will be available to pay both the debt service and the payments required by this section, when due.

(3) Within 45 days after receipt of the agency's request, the affected taxing entity shall approve or disapprove the request for subordination. An affected taxing entity may disapprove a request for subordination only if it finds, based upon substantial evidence, that the agency will not be able to pay the debt payments and the amount required to be paid to the affected taxing entity. If the affected taxing entity does not act within 45 days after receipt of the agency's request, the request to subordinate shall be deemed approved and shall be final and conclusive.

(f) (1) The Legislature finds and declares both of the following:

(A) The payments made pursuant to this section are necessary in order to alleviate the financial burden and detriment that affected taxing entities may incur as a result of the adoption of a redevelopment plan, and payments made pursuant to this section will benefit redevelopment project areas.

(B) The payments made pursuant to this section are the exclusive payments that are required to be made by a redevelopment agency to affected taxing entities during the term of a redevelopment plan.

(2) Notwithstanding any other provision of law, a redevelopment

agency shall not be required, either directly or indirectly, as a measure to mitigate a significant environmental effect or as part of any settlement agreement or judgment brought in any action to contest the validity of a redevelopment plan pursuant to Section 33501, to make any other payments to affected taxing entities, or to pay for public facilities that will be owned or leased to an affected taxing entity.

(g) As used in this section, a "local education agency" is a school district, a community college district, or a county office of education.

SEC. 4. Section 33681.12 of the Health and Safety Code, as added by Section 15 of Chapter 211 of the Statutes of 2004, is amended to read:

33681.12. (a) (1) During the 2004-05 fiscal year, a redevelopment agency shall, prior to May 10, remit an amount equal to the amount determined for that agency pursuant to subparagraph (I) of paragraph (2) to the county auditor for deposit in the county's Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code. During the 2005-06 fiscal year, a redevelopment agency shall, prior to May 10, remit an amount equal to the amount determined for that agency pursuant to subparagraph (I) of paragraph (2) to the county auditor for deposit in the county's Educational Revenue Augmentation Fund created pursuant to Article 3 (commencing with Section 97) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code.

(2) For the 2004-05 and 2005-06 fiscal years, on or before November 15, the Director of Finance shall do all of the following:

(A) Determine the net tax increment apportioned to each agency pursuant to Section 33670, excluding any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(B) Determine the net tax increment apportioned to all agencies pursuant to Section 33670, excluding any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(C) Determine a percentage factor by dividing one hundred twenty-five million dollars (\$125,000,000) by the amount determined pursuant to subparagraph (B).

(D) Determine an amount for each agency by multiplying the amount determined pursuant to subparagraph (A) by the percentage factor determined pursuant to subparagraph (C).

(E) Determine the total amount of property tax revenue apportioned to each agency pursuant to Section 33670, including any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(F) Determine the total amount of property tax revenue apportioned to all agencies pursuant to Section 33670, including any amounts apportioned to affected taxing agencies pursuant to Section 33401, 33607.5, or 33676.

(G) Determine a percentage factor by dividing one hundred twenty-five million dollars (\$125,000,000) by the amount determined pursuant to subparagraph (F).

(H) Determine an amount for each agency by multiplying the amount determined pursuant to subparagraph (E) by the percentage factor determined pursuant to subparagraph (G).

(I) Add the amount determined pursuant to subparagraph (D) to the

amount determined pursuant to subparagraph (H).

(J) Notify each agency and each legislative body of the amount determined pursuant to subparagraph (I).

(K) Notify each county auditor of the amounts determined pursuant to subparagraph (I) for each agency in his or her county.

(3) The obligation of any agency to make the payments required pursuant to this subdivision shall be subordinate to the lien of any pledge of collateral securing, directly or indirectly, the payment of the principal, or interest on any bonds of the agency including, without limitation, bonds secured by a pledge of taxes allocated to the agency pursuant to Section 33670.

(b) (1) Notwithstanding Sections 33334.2, 33334.3, and 33334.6, and any other provision of law, in order to make the full allocation required by this section, an agency may borrow up to 50 percent of the amount required to be allocated to the Low and Moderate Income Housing Fund pursuant to Sections 33334.2, 33334.3, and 33334.6 during the 2004-05 fiscal year and, if applicable, the 2005-06 fiscal year, unless executed contracts exist that would be impaired if the agency reduced the amount allocated to the Low and Moderate Income Housing Fund pursuant to the authority of this subdivision.

(2) As a condition of borrowing pursuant to this subdivision, an agency shall make a finding that there are insufficient other moneys to meet the requirements of subdivision (a). Funds borrowed pursuant to this subdivision shall be repaid in full within 10 years following the date on which moneys are remitted to the county auditor for deposit in the county's Educational Revenue Augmentation Fund pursuant to subdivision (a).

(c) In order to make the allocation required by this section, an agency may use any funds that are legally available and not legally obligated for other uses, including, but not limited to, reserve funds, proceeds of land sales, proceeds of bonds or other indebtedness, lease revenues, interest, and other earned income. No moneys held in a low- and moderate-income fund as of July 1 of the applicable fiscal year may be used for this purpose.

(d) The legislative body shall by March 1 report to the county auditor as to how the agency intends to fund the allocation required by this section, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14.

(e) The allocation obligations imposed by this section, including amounts owed, if any, created under this section, are hereby declared to be an indebtedness of the redevelopment project to which they relate, payable from taxes allocated to the agency pursuant to Section 33670, and shall constitute an indebtedness of the agency with respect to the redevelopment project until paid in full.

(f) It is the intent of the Legislature, in enacting this section, that these allocations directly or indirectly assist in the financing or refinancing, in whole or in part, of the community's redevelopment project pursuant to Section 16 of Article XVI of the California Constitution.

(g) In making the determinations required by subdivision (a), the Director of Finance shall use those amounts reported as the "Tax Increment Retained by Agency" for all agencies and for each agency in the most recent published edition of the Controller's Community Redevelopment Agencies Annual Report made pursuant to Section 12463.3 of the Government Code.

(h) If revised reports have been accepted by the Controller on or before September 1, 2005, the Director of Finance shall use

appropriate data that has been certified by the Controller for the purpose of making the determinations required by subdivision (a).

(i) (1) Notwithstanding any other provision of law, a county redevelopment agency may enter into a loan agreement with the legislative body to have the agency remit to the county's Educational Revenue Augmentation Fund for each of the 2004-05 and 2005-06 fiscal years an amount greater than that determined pursuant to subparagraph (I) of paragraph (2) of subdivision (a) if all of the following conditions are met:

(A) The agency does not exercise its authority under subdivision (b) to borrow from its Low and Moderate Income Housing Fund to finance its payments to the county's Educational Revenue Augmentation Fund.

(B) The agency does not have any outstanding loans from its Low and Moderate Income Housing Fund that were made under subdivision (b) of Section 33981.5, subdivision (b) of Section 33681.7, or subdivision (b) of Section 33681.9.

(C) The loan agreement requires the county to repay any excess remitted amounts, including interest, to the agency within three fiscal years subsequent to the fiscal year in which the loan is made.

(D) The agency making the loan does not participate in pooled borrowing under Section 33681.15.

(2) A loan agreement described in paragraph (1) shall be transmitted to the county auditor not later than December 1 of the fiscal year in which the loan is made. Any amount remitted by the agency to the county Educational Revenue Augmentation Fund for the 2004-05 or 2005-06 fiscal year in excess of the amount determined pursuant to paragraph (1) of subdivision (a) shall be credited to the amount that would otherwise be subtracted by the county auditor pursuant to subdivision (a) of Section 97.71 of the Revenue and Taxation Code for, as applicable, the 2004-05 and 2005-06 fiscal years.

SEC. 5. Section 33681.15 is added to the Health and Safety Code, to read:

33681.15. (a) For the purposes of this section, an "authorized issuer" is limited to a joint powers entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code that consists of no less than 100 local agencies issuing bonds pursuant to the Marks-Roos Local Bond Pooling Act of 1984 (commencing with Section 6584) of the Government Code.

(b) An authorized issuer may issue bonds, notes, or other evidence of indebtedness to provide net proceeds to make one or more loans to one or more redevelopment agencies to be used by the agency to timely make the payment required by Section 33681.12.

(c) With the prior approval of the legislative body by adoption of a resolution by a majority of that body that recites that a first lien on the property tax revenues allocated to the legislative body will be created in accordance with subdivision (h), an agency may enter into an agreement with an authorized issuer issuing bonds pursuant to subdivision (b) to repay a loan used to make the payment required by Section 33681.12, notwithstanding the expiration of the time limit on establishing loans, advances, advances and indebtedness, and the time limit on repayment of indebtedness. For the purpose of calculating the amount that has been divided and allocated to the redevelopment agency to

determine whether the limitation adopted pursuant to Section 33333.2 or 33333.4 or pursuant to an agreement or court order has been reached, any funds used to repay a loan entered into pursuant to this section shall be deducted from the amount of property tax revenue deemed to have been received by the agency.

(d) A loan made pursuant to this section shall be repayable by the agency from any available funds of the agency not otherwise obligated for other uses and shall be repayable by the agency on a basis subordinate to all existing and future obligations of the agency.

(e) Upon making a loan to an agency pursuant to this section, the trustee for the bonds issued to provide the funds to make the loan shall timely pay, on behalf of the agency, to the county auditor of the county in which the agency is located the net proceeds (after payment of costs of issuance, credit enhancement costs, and reserves, if any) of the loan in payment in full or in part, as directed by the agency, of the amount required to be paid by the agency pursuant to Section 33681.12 and shall provide the county auditor with the repayment schedule for the loan, together with the name of the trustee.

(f) In the event the agency shall, at any time and from time to time, fail to repay timely the loan in accordance with the schedule provided to the county auditor, the trustee for the bonds shall promptly notify the county auditor of the amount of the payment on the loan that is past due.

(g) The county auditor shall reallocate from the legislative body and shall pay, on behalf of the agency, the past due amount from the first available proceeds of the property tax allocation that would otherwise be transferred to the legislative body pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. This transfer shall be deemed a reallocation of the property tax revenue from the legislative body to the agency for the purpose of payment of the loan, and not as a payment by the legislative body on the loan.

(h) To secure repayment of a loan to an agency made pursuant to this section, the trustee for the bonds issued to provide the funds to make the loan shall have a lien on the property tax revenues allocated to the legislative body pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. This lien shall arise by operation of this section automatically upon the making of the loan without the need for any action on the part of any person. This lien shall be valid, binding, perfected, and enforceable against the legislative body, its successors, creditors, purchasers, and all others asserting rights in those property tax revenues, irrespective of whether those persons have notice of the lien, irrespective of the fact that the property tax revenues subject to the lien may be commingled with other property, and without the need for physical delivery, recordation, public notice, or any other act. This lien shall be a first priority lien on these property tax revenues. This lien shall not apply to any portion of the property taxes allocated to the agency pursuant to Section 33670.

SEC. 6. Section 97.70 of the Revenue and Taxation Code, as added by Section 21 of Chapter 211 of the Statutes of 2004, is amended to read:

97.70. Notwithstanding any other provision of law, for the 2004-05 fiscal year and for each fiscal year thereafter, all of the

following apply:

(a) (1) (A) The auditor shall reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to a county's Educational Revenue Augmentation Fund by the countywide vehicle license fee adjustment amount.

(B) If, for the fiscal year, after complying with Section 97.68 there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county Educational Revenue Augmentation Fund for the auditor to complete the allocation reduction required by subparagraph (A), the auditor shall additionally reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in the county for that fiscal year by an amount equal to the difference between the countywide vehicle license fee adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the county Educational Revenue Augmentation Fund for that fiscal year. This reduction for each school district and community college district in the county shall be the percentage share of the total reduction that is equal to the proportion that the total amount of ad valorem property tax revenue that is otherwise required to be allocated to the school district or community college district bears to the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in a county. For purposes of this subparagraph, "school districts" and "community college districts" do not include any districts that are excess tax school entities, as defined in Section 95.

(2) The countywide vehicle license fee adjustment amount shall be allocated to the Vehicle License Fee Property Tax Compensation Fund that shall be established in the treasury of each county.

(b) (1) The auditor shall allocate moneys in the Vehicle License Fee Property Tax Compensation Fund according to the following:

(A) Each city in the county shall receive its vehicle license fee adjustment amount.

(B) Each county and city and county shall receive its vehicle license fee adjustment amount.

(2) The auditor shall allocate one-half of the amount specified in paragraph (1) on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year.

(c) For purposes of this section, all of the following apply:

(1) "Vehicle license fee adjustment amount" for a particular city, county, or a city and county means, subject to an adjustment under paragraph (2) and Section 97.71, all of the following:

(A) For the 2004-05 fiscal year, an amount equal to the difference between the following two amounts:

(i) The estimated total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004-05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Pt. 5 (commencing with Section 10701) of Div. 2) was 2 percent of the market value of a vehicle, as specified in Section 10752 and 10752.1 as those sections read on January 1, 2004.

(ii) The estimated total amount of revenue that is required to be distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004-05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this clause.

(B) (i) Subject to an adjustment under clause (ii), for the 2005-06 fiscal year, the sum of the following two amounts:

(I) The difference between the following two amounts:

(Ia) The actual total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004-05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2) was 2 percent of the market value of a vehicle, as specified in Sections 10752 and 10752.1 as those sections read on January 1, 2004.

(Ib) The actual total amount of revenue that was distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004-05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this sub-subclause.

(II) The product of the following two amounts:

(IIa) The amount described in subclause (I).

(IIb) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city's jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city's current jurisdictional boundaries.

(ii) The amount described in clause (i) shall be adjusted as follows:

(I) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is greater than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be increased by an amount equal to this difference.

(II) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is less than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be decreased by an amount equal to this difference.

(C) For the 2006-07 fiscal year and for each fiscal year thereafter, the sum of the following two amounts:

(i) The vehicle license fee adjustment amount for the prior fiscal year, if Section 97.71 and clause (ii) of subparagraph (B) did not

apply for that fiscal year, for that city, county, and city and county.

(ii) The product of the following two amounts:

(I) The amount described in clause (i).

(II) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city's jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city's current jurisdictional boundaries.

(2) "Countywide vehicle license fee adjustment amount" means, for any fiscal year, the total sum of the amounts described in paragraph (1) for a county or city and county, and each city in the county.

(3) On or before June 30 of each fiscal year, the auditor shall report to the Controller the vehicle license fee adjustment amount for the county and each city in the county for that fiscal year.

(d) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section.

(e) For purposes of Section 15 of Article XI of the California Constitution, the allocations from a Vehicle License Fee Property Tax Compensation Fund constitute successor taxes that are otherwise required to be allocated to counties and cities, and as successor taxes, the obligation to make those transfers as required by this section shall not be extinguished nor disregarded in any manner that adversely affects the security of, or the ability of, a county or city to pay the principal and interest on any debts or obligations that were funded or secured by that city's or county's allocated share of motor vehicle license fee revenues.

(f) This section shall not be construed to do any of the following:

(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to county superintendents of schools, cities, counties, and cities and counties pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Sections 97.2 and 97.3 or Article 4 (commencing with Section 98) had this section not been enacted. The allocations required by this section shall be adjusted to comply with this paragraph.

(2) Require an increased ad valorem property tax revenue allocation or increased tax increment allocation to a community redevelopment agency.

(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is otherwise determined or allocated in a county.

(4) Reduce ad valorem property tax revenue allocations required under Article 4 (commencing with Section 98).

(g) Tax exchange or revenue sharing agreements, entered into prior

to the operative date of this section, between local agencies or between local agencies and nonlocal agencies are deemed to be modified to account for the reduced vehicle license fee revenues resulting from the act that added this section. These agreements are modified in that these reduced revenues are, in kind and in lieu thereof, replaced with ad valorem property tax revenue from a Vehicle License Fee Property Tax Compensation Fund or an Educational Revenue Augmentation Fund.

SEC. 7. Section 97.71 of the Revenue and Taxation Code, as added by Section 22 of Chapter 211 of the Statutes of 2004, is amended to read:

97.71. Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) The total amount of revenue required to be allocated to each county and each city and county under Section 97.70 shall be reduced by the dollar amount indicated as follows:

	Property Tax Reduction per County
Alameda	\$ 14,993,115
Alpine	13,578
Amador	341,856
Butte	1,968,640
Calaveras	367,372
Colusa	227,244
Contra Costa	9,266,091
Del Norte	260,620
El Dorado	1,465,981
Fresno	7,778,611
Glenn	302,192
Humboldt	1,433,725
Imperial	1,499,081
Inyo	188,370
Kern	6,684,032
Kings	1,409,501
Lake	531,524
Lassen	317,119
Los Angeles	103,217,625
Madera	1,164,287
Marin	2,369,777
Mariposa	177,419
Mendocino	997,570
Merced	2,211,012
Modoc	119,325
Mono	92,964
Monterey	3,789,991
Napa	1,128,692
Nevada	503,547
Orange	27,730,861
Placer	2,219,818
Plumas	238,066
Riverside	14,161,003
Sacramento	12,232,737
San Benito	477,872
San Bernardino	16,361,855

San Diego	27,470,228
San Francisco	15,567,648
San Joaquin	6,075,964
San Luis Obispo	2,350,289
San Mateo	6,704,877
Santa Barbara	3,894,357
Santa Clara	17,155,293
Santa Cruz	2,433,423
Shasta	1,592,267
Sierra	37,051
Siskiyou	496,974
Solano	3,796,251
Sonoma	4,439,389
Stanislaus	4,516,707
Sutter	764,351
Tehama	618,393
Trinity	104,770
Tulare	3,781,964
Tuolumne	515,961
Ventura	7,085,556
Yolo	1,735,079
Yuba	620,137

(2) The total amount of reductions for all counties and cities and counties determined pursuant to this subdivision is three hundred fifty million dollars (\$350,000,000) for the 2004-05 fiscal year and that same amount for the 2005-06 fiscal year.

(b) (1) The total amount of revenue required to be allocated to a city and county under Section 97.70 shall be reduced by the product of the following two amounts:

(A) The percentage represented by the following fraction:

(i) The numerator is the total amount of money allocated to the city and county from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year pursuant to subdivision (c) of Section 11005, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(ii) The denominator is the total amount of money allocated among all cities and counties from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year pursuant to subdivision (c) of Section 11005, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(B) Three hundred fifty million dollars (\$350,000,000).

(2) (A) The total amount of revenue required to be allocated to each city under Section 97.70 shall be reduced by the sum of the following three amounts:

(i) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of money allocated to the city from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year, as reported in the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(Ib) The denominator is the total amount of money allocated among all cities from the Motor Vehicle License Fee Account in the Transportation Tax Fund for the 2002-03 fiscal year, as reported in

the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) The difference between three hundred fifty million dollars (\$350,000,000) and the amount described in paragraph (1).

(ii) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of money transmitted to the city under Section 7204 for the 2002-03 fiscal year, as reported in Table 21A of the 2002-03 edition of the State Board of Equalization Annual Report.

(Ib) The denominator is the total amount of money transmitted to all cities under Section 7204 for the 2002-03 fiscal year, as reported in Table 21A of the 2002-03 edition of the State Board of Equalization Annual Report.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) The difference between three hundred fifty million dollars (\$350,000,000) and the amount described in paragraph (1).

(iii) The product of the following two amounts:

(I) The percentage represented by the following fraction:

(Ia) The numerator is the total amount of ad valorem property tax revenue allocated to the city for the 2002-03 fiscal year, as reported in the 2001-02 edition of the State Controller's Cities Annual Report.

(Ib) The denominator is the total amount of ad valorem property tax revenue allocated among all cities for the 2002-03 fiscal year, as reported in the 2001-02 edition of the State Controller's Cities Annual Report.

(II) The product of the following two amounts:

(IIa) Thirty-three and one-third percent.

(IIb) The difference between three hundred fifty million dollars (\$350,000,000) and the amount described in paragraph (1).

(B) Notwithstanding subparagraph (A), the reduction required by this paragraph for any city shall not be less than 2 percent, nor more than 4 percent, of the general revenues of the city, as reported in the 2001-02 edition of the State Controller's Cities Annual Report. If the amount determined for a city under subparagraph (A) exceeds 4 percent of the general revenues of the city, as reported in the 2001-02 edition of the State Controller's Cities Annual Report, the amount of that excess shall be allocated among the reductions required for all other cities in percentage shares corresponding to those reduction amounts.

(3) On or before September 15, 2004, the Controller shall notify the auditor of each county and city and county of the reductions required by this subdivision.

(4) The total amount of reductions for all cities and counties determined pursuant to this subdivision shall be three hundred fifty million dollars (\$350,000,000) for the 2004-05 fiscal year and that same amount for the 2005-06 fiscal year.

(5) (A) In lieu of a reduction under paragraph (2), a city may transmit to the county auditor for deposit in the county Educational Revenue Augmentation Fund an amount equal to that reduction. For the 2004-05 fiscal year, if the county auditor does not receive a payment under this paragraph from a city on or before October 1, 2004, the auditor shall make the reduction required by paragraph (2).

For the 2005-06 fiscal year, if the county auditor does not receive a payment under this paragraph from a city on or before October 1, 2005, the auditor shall make the reduction required by paragraph (2).

(B) Notwithstanding any other provision of law, to make the transmittals authorized by this paragraph, a city may use any funds or revenues, the use of which is not restricted by federal law or the California Constitution.

(6) (A) Notwithstanding any other provision of law, a city that has established a reserve for subsidence contingencies may, for the 2004-05 and 2005-06 fiscal years only, retain interest earned on that reserve for the previous calendar year in an amount not to exceed the amount of the reduction for that city required by this subdivision.

(B) The Legislature finds and declares that the amounts retained by a city pursuant to subparagraph (A) are in excess of trust needs and are free from the public trust for navigation, commerce, fisheries, and any other trust uses and restrictions.

(C) A city that has retained an amount under subparagraph (A) shall, beginning with the 2006-07 fiscal year, repay to the reserve for subsidence contingencies that amount so retained. The repayment shall be made in annual increments, which increments shall not be less than five hundred thousand dollars (\$500,000), until the amount retained by the city has been repaid. Those amounts repaid to the reserve for subsidence contingencies are subject to the public trust and shall be used only for the purposes prescribed by law for the reserve.

(c) That amount of revenue that is not allocated to a county, city and county, or a city as a result of subdivisions (a) and (b), and that amount that is received by the county auditor under paragraph (5) of subdivision (b), shall be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(d) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section.

SEC. 8. Section 97.72 of the Revenue and Taxation Code, as added by Section 23 of Chapter 211 of the Statutes of 2004, is amended to read:

97.72. Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) (A) (i) Except as otherwise provided in clauses (ii) and (iii), the total amount of ad valorem property tax revenue, other than these revenues that are pledged to debt service, otherwise allocated for each of those fiscal years to each enterprise special district shall be reduced by the lesser of the following:

(I) Forty percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State

Controller's Special Districts Annual Report.

(II) An amount equal to 10 percent of that district's total revenues for the 2001-02 fiscal year, from whatever source, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(ii) The total amount of ad valorem property tax revenue otherwise

allocated for each of those fiscal years to each enterprise special district that is a transit district shall be reduced by 3 percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(iii) The total amount of ad valorem property tax revenue otherwise allocated for each of those fiscal years to an enterprise special district that also performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, nonenterprise functions other than fire protection or police protection shall be decreased by both of the following, not to exceed 10 percent of a district's total revenues from whatever source, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report:

(I) Forty percent of the amount of ad valorem property tax revenue of the district's enterprise functions for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(II) Ten percent of the amount of ad valorem property tax revenue of the district's nonenterprise functions for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(B) If an enterprise special district is located in more than one county, the auditor of each county in which that enterprise special district is located shall implement that portion of the total reduction, required by subparagraph (A) with respect to that district, determined by the ratio of the amount of ad valorem property tax revenue allocated to that district from the county to the total amount of ad valorem property tax revenue allocated to that district from all counties.

(2) The Controller shall determine the amount of the ad valorem property tax revenue reduction required by paragraph (1) for each enterprise special district in each county. The Controller shall then determine whether the total amount of ad valorem property tax revenue reductions under paragraph (1) and Section 97.73 is less than three hundred fifty million dollars (\$350,000,000). If, for either the 2004-05 or 2005-06 fiscal year, the total of the amount of these reductions is less than three hundred fifty million dollars (\$350,000,000), the total amount of ad valorem property tax revenue allocated to each enterprise special district, other than an enterprise special district that is a transit district, shall be reduced by an additional amount equal to that district's proportionate share of the difference, provided that the total reduction under this section for a district shall not exceed 10 percent of that district's revenue from whatever source for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report. If, as a result of this 10-percent limitation, any portion of the difference remains unapplied, that remaining portion shall, as many times as necessary, be applied in proportionate shares among those enterprise special districts, other than transit districts, for which the 10-percent limitation has not been reached, until a three hundred fifty million dollar reduction (\$350,000,000) has been applied. The Controller shall, on or before October 25, 2004, notify the Director of Finance of the reduction amounts determined under this subdivision. The Director of Finance shall, on or before November 12, 2004, notify each county auditor of the allocation reductions required by this

paragraph and Section 97.73.

(b) That amount of ad valorem property tax revenue that is not allocated to an enterprise special district as a result of subdivision (a) shall instead be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(c) For purposes of this section, all of the following apply:

(1) "Enterprise special district" means a special district that performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, an enterprise function. "Enterprise special district" does not include a fire protection district that was formed under the Shade Tree Law of 1909 set forth in Article 2 (commencing with Section 25620) of Chapter 7 of Division 2 of Title 3 of the Government Code, a local health care district as described in Division 23 (commencing with Section 32000) of the Health and Safety Code, or a qualified special district as defined in Section 97.34.

(2) With respect to an enterprise special district that also performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, a police protection nonenterprise function with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or a fire protection nonenterprise function, "the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year" does not include ad valorem property tax revenue of that district for fire protection or police protection nonenterprise functions, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(3) For purposes of this section, "revenues that are pledged to debt service" includes only those amounts required as the sole source of repayment to pay debt service costs in the 2002-03 fiscal year on debt instruments issued by an enterprise special district for the acquisition of fixed assets. For purposes of this paragraph, "fixed assets" means land, buildings, equipment, and improvements, including improvements to buildings.

(d) For the purposes of this section, if a special district's financial transactions do not appear in the 2001-02 edition of the State Controller's Special Districts Annual Report, the Controller shall use the most recent data available for that district.

(e) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section.

SEC. 9. Section 97.73 of the Revenue and Taxation Code, as added by Section 24 of Chapter 211 of the Statutes of 2004, is amended to read:

97.73. Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) (A) The total amount of ad valorem property tax revenue, other than those revenues that are pledged to debt service, otherwise allocated for each of those fiscal years to each nonenterprise special district shall be reduced by 10 percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(B) (i) Notwithstanding subparagraph (A), for the Laguna Niguel

Community Service District in the County of Orange, the reduction described in subparagraph (A) shall be 4 percent rather than 10 percent.

(ii) If the district described in clause (i) is not dissolved before July 1, 2006, for each of the 2006-07 and 2007-08 fiscal years, the auditor shall reduce the total amount of ad valorem property tax revenue, other than those revenues that are pledged to debt service, otherwise allocated to that district for each of those fiscal years by 6 percent of the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(C) If a nonenterprise special district is located in more than one county, the auditor of each county in which that nonenterprise special district is located shall implement that portion of the total reduction, required by subparagraph (A) with respect to that district, determined by the ratio of the amount of ad valorem property tax revenue allocated to that district from the county to the total amount of ad valorem property tax revenue allocated to that district from all counties.

(2) The Controller shall determine the amount of the ad valorem property tax revenue reduction required by paragraph (1) for each nonenterprise special district in each county and notify the Director of Finance of these amounts on or before October 25, 2004.

(b) That amount of ad valorem property tax revenue that is not allocated to a nonenterprise special district as a result of subdivision (a) shall instead be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.

(c) For purposes of this section, all of the following apply:

(1) (A) "Nonenterprise special district" means a special district that engages solely, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, in nonenterprise functions, and a qualified special district as defined in Section 97.34.

(B) Notwithstanding any other provision of law, "nonenterprise special district" does not include any of the following:

(i) A fire protection district that was formed under the Shade Tree Law of 1909 set forth in Article 2 (commencing with Section 25620) of Chapter 7 of Division 2 of Title 3 of the Government Code.

(ii) A police protection district formed pursuant to Part 1 (commencing with Section 20000) of Division 14 of the Health and Safety Code.

(iii) A fire protection district formed under the Fire Protection District Law of 1987 (Part 2.7 (commencing with Section 13800) of Division 12 of the Health and Safety Code) or a fire protection district formed under the Fire Protection District Law of 1961, or any of its statutory predecessors, and that existed on January 1, 1988.

(iv) Any library special district, including, but not limited to, the following:

(I) A county free library system established pursuant to Article 1 (commencing with Section 19100) of Chapter 6 of Part 11 of Division 1 of Title 1 of the Education Code.

(II) A unified school district and union school district public library district established pursuant to Chapter 3 (commencing with

Section 18300) of Part 11 of Division 1 of Title 1 of the Education Code.

(III) A library district established pursuant to Chapter 8 (commencing with Section 19400) of Part 11 of Division 1 of Title 1 of the Education Code.

(IV) A library district in unincorporated towns and villages established pursuant to Chapter 9 (commencing with Section 19600) of Part 11 of Division 1 of Title 1 of the Education Code.

(v) A memorial district formed pursuant to Article 1 (commencing with Section 1170) of Chapter 1 of Part 2 of Division 6 of the Military and Veterans Code.

(vi) A mosquito abatement district or a vector control district formed pursuant to Chapter 1 (commencing with Section 2000) of Division 3 of the Health and Safety Code, or any predecessor to that law.

(vii) The Glenn County Pest Abatement District and the East Side Mosquito Abatement District formed pursuant to Chapter 8 (commencing with Section 2800) of Division 3 of the Health and Safety Code.

(2) With respect to a nonenterprise special district that performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, nonenterprise functions and police protection services with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or nonenterprise functions and fire protection services, "the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year" does not include ad valorem property tax revenue of that district for fire protection or police protection nonenterprise functions, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(3) With respect to a nonenterprise special district formed pursuant to Article 3 (commencing with Section 5500) of Chapter 3 of Division 5 of the Public Resources Code that performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, nonenterprise functions and police protection services with certified peace officers, as described in Chapter 4.5 (commencing with Section 830) of Title 3 of Part 2 of the Penal Code, or nonenterprise functions and fire protection services, "the amount of ad valorem property tax revenue of the district for the 2001-02 fiscal year" does not include total expenditures net of total revenues by that district for fire protection or police protection nonenterprise functions, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report.

(4) For purposes of this section, "revenues that are pledged to debt service" includes only those amounts required as the sole source of repayment to pay debt service costs in the 2002-03 fiscal year on debt instruments issued by a nonenterprise special district for the acquisition of fixed assets. For purposes of this paragraph, "fixed assets" means land, buildings, equipment, and improvements, including improvements to buildings.

(d) For the purposes of this section, if a special district's financial transactions do not appear in the 2001-02 edition of the State Controller's Special Districts Annual Report, the Controller shall use the most recent data available for that district.

(e) For the 2005-06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, shall not reflect, for a preceding fiscal year, any portion of any allocation required by this section.

SEC. 9.5. Section 97.74 of the Revenue and Taxation Code is repealed.

SEC. 10. Section 7203.1 of the Revenue and Taxation Code, as amended by Section 29.5 of Chapter 211 of the Statutes of 2004, is amended to read:

7203.1. (a) Notwithstanding any other provision of law, during the revenue exchange period only, the authority of a county or a city under this part to impose a tax rate as specified in an ordinance adopted pursuant to Sections 7202 and 7203 is suspended, and the tax rate to be applied instead during that period under any ordinance as so adopted is the applicable of the following:

(1) In the case of a county, 1 percent.

(2) In the case of a city, three-quarters of 1 percent or less.

(b) For purposes of this section, "revenue exchange period" means the period on and after July 1, 2004, and before the first day of the first calendar quarter commencing more than 90 days following a notification to the board by the Director of Finance pursuant to subdivision (b) of Section 99006 of the Government Code.

(c) Subdivision (a) is a self-executing provision that operates without regard to any decision or act on the part of any local government. A change in a local general tax rate resulting from either the rate limitations applied by subdivision (a) or the end of the revenue exchange period is not subject to voter approval under either statute or Article XIII C of the California Constitution.

(d) Existing tax exchange or revenue sharing agreements, entered into prior to the operative date of this section, between local agencies or between local agencies and nonlocal agencies shall be deemed to be temporarily modified to account for the reduction in sales and use tax revenues resulting from this section, with those reduced revenues to be replaced as may otherwise be provided by law.

SEC. 11. Section 10754.11 of the Revenue and Taxation Code, as added by Section 35 of Chapter 211 of the Statutes of 2004, is amended to read:

10754.11. (a) (1) On August 15, 2006, the Controller shall transfer from the General Fund to the Gap Repayment Fund, which is hereby created in the State Treasury, an amount equal to the total amount of offsets that were applied to new vehicle registrations before October 1, 2003, and that were applied to vehicle license fees with a due date before October 1, 2003, that were not transferred into the Motor Vehicle License Fee Account in the Transportation Tax Fund and the Local Revenue Fund due to the operation of Item 9100-102-0001 of Section 2.00 of the Budget Act of 2003. The amount of this transfer shall include transfers not made for offsets applied on or after June 20, 2003, transfers required under clause (iii) of subparagraph (B) of paragraph (2) of subdivision (a) of Section 11000 as that section read on June 30, 2004, and the additional amounts required to be transferred to the Local Revenue Fund pursuant to paragraph (2) of subdivision (a) of Section 11001.5 and paragraph (2) of subdivision (d) of that same section, less any amount that was appropriated under clause (iii) of subparagraph (D) of paragraph (3) of subdivision (a) of Section 10754, as that section read on June 30, 2004.

(2) The Controller may make the transfer required by paragraph (1) prior to August 15, 2006, if that transfer is authorized by the Legislature.

(b) Moneys in the Gap Repayment Fund are hereby appropriated to the Controller for allocation by the Controller to each city, county, and city and county in an amount equal to the amount that was not allocated to each of these entities due to the operation of Item 9100-102-001 of Section 2.00 of the Budget Act of 2003, less any amount that was allocated to each entity under clause (ii) of subparagraph (D) of paragraph (3) of subdivision (a) of Section 10754, as that section read on June 30, 2004.

(c) This section is operative for the period beginning on and after July 1, 2004.

SEC. 12. Section 11001.5 of the Revenue and Taxation Code, as amended by Section 37 of Chapter 211 of the Statutes of 2004, is amended to read:

11001.5. (a) (1) Notwithstanding Section 11001, and except as provided in paragraph (2) and in subdivisions (b) and (d), 24.33 percent, and on and after July 1, 2004, 74.9 percent, of the moneys collected by the department under this part shall be reported monthly to the Controller, and at the same time, deposited in the State Treasury to the credit of the Local Revenue Fund, as established pursuant to Section 17600 of the Welfare and Institutions Code. All other moneys collected by the department under this part shall continue to be deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and first allocated to the County of Orange as provided in subdivision (a) of Section 11005 and as necessary for the service of indebtedness as pledged by Sections 25350.6 and 53585.1 of the Government Code and in accordance with written instructions provided by the Controller under Sections 25350.7, 25350.9, and 53585.1 of the Government Code, and the balance shall be allocated to each city and city and county as otherwise provided by law.

(2) For the period beginning on and after July 1, 2003, and ending on February 29, 2004, the Controller shall deposit an amount equal to 28.07 percent of the moneys collected by the department under this part in the State Treasury to the credit of the Local Revenue Fund. All other moneys collected by the department under this part shall continue to be deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and allocated to each city, county, and city and county as otherwise provided by law.

(b) Notwithstanding Section 11001, net funds collected as a result of procedures developed for greater compliance with vehicle license fee laws in order to increase the amount of vehicle license fee collections shall be reported monthly to the Controller, and at the same time, deposited in the State Treasury to the credit of the Vehicle License Fee Collection Account of the Local Revenue Fund as established pursuant to Section 17600 of the Welfare and Institutions Code. All revenues in excess of fourteen million dollars (\$14,000,000) in any fiscal year shall be allocated to cities and cities and counties as specified in subdivisions (b) and (c) of Section 11005.

(c) Notwithstanding Section 11001, 25.72 percent of the moneys collected by the department on or after August 1, 1991, and before August 1, 1992, under this part shall be reported monthly to the Controller, and at the same time, deposited in the State Treasury to the credit of the Local Revenue Fund, as established pursuant to Section 17600 of the Welfare and Institutions Code. All other moneys collected by the department under this part shall continue to be deposited to the credit of the Motor Vehicle License Fee Account in

the Transportation Tax Fund and allocated to each city, county, and city and county as otherwise provided by law.

(d) Notwithstanding any other provision of law, both of the following apply:

(1) This section is operative for the period beginning on and after March 1, 2004.

(2) It is the intent of the Legislature that the total amount deposited by the Controller in the State Treasury to the credit of the Local Revenue Fund for the 2003-04 fiscal year be equal to the total amount that would have been deposited to the credit of the Local Revenue Fund if paragraph (1) of subdivision (a) was applied during that entire fiscal year. The department shall calculate and notify the Controller of the adjustment amounts that are required by this paragraph to be deposited in the State Treasury to the credit of the Local Revenue Fund. The amounts deposited in the State Treasury to the credit of the Local Revenue Fund pursuant to this paragraph shall be deemed to have been deposited during the 2003-04 fiscal year.

(e) This section does not amend nor is it intended to amend or impair Section 25350 and following of, Section 53584 and following of, the Government Code, or any other statute dealing with the interception of funds.

SEC. 13. Section 11005 of the Revenue and Taxation Code, as added by Section 40 of Chapter 211 of the Statutes of 2004, is amended to read:

11005. After payment of refunds therefrom and after making the deductions authorized by Section 11003 and reserving the amount determined necessary by the Pooled Money Investment Board to meet the transfers ordered or proposed to be ordered pursuant to Section 16310 of the Government Code, commencing with the 2004-05 fiscal year, the balance of all motor vehicle license fees and any other money appropriated by law for expenditure pursuant to this section and deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and remaining unexpended therein at the close of business on the last day of the calendar month, shall be allocated by the Controller by the 10th day of the following month in accordance with the following:

(a) First, to the County of Orange. For the 2004-05 fiscal year, that county shall be allocated fifty-four million dollars (\$54,000,000) in monthly installments. For the 2005-06 fiscal year and each fiscal year thereafter, that county shall receive, in monthly installments, an amount equal to the amount allocated under this section for the prior fiscal year, adjusted for the percentage change in the amount of revenues credited to the Motor Vehicle License Fee Account in the Transportation Tax Fund from the revenues credited to that account in the prior fiscal year. Moneys allocated to the County of Orange under this subdivision shall be used first for the service of indebtedness as provided in paragraph (1) of subdivision (a) of Section 11001.5. Any amounts in excess of the amount required for this service of indebtedness may be used by that county for any lawful purpose.

(b) Second, to each city, the population of which is determined under Section 11005.3 on August 5, 2004, in an amount equal to the additional amount of vehicle license fee revenue, including offset transfers, that would be allocated to that city under Sections 11000 and 11005, as those sections read on January 1, 2004, as a result of that city's population being determined under Section 11005.3.

(c) Third, to the cities and cities and counties of this state in the proportion that the population of each city or city and county bears to the total population of all cities and cities and counties in this state, as determined by the population research unit of the Department of Finance. For the purpose of this subdivision, the population of each city or city and county is that determined by the last federal decennial or special census, or a subsequent census validated by the demographic research unit or subsequent estimate prepared pursuant to Section 2107.2 of the Streets and Highways Code.

SEC. 14. The Legislature finds and declares all of the following:

(a) (1) This act would, by means of provisions relating to the allocation of property tax and vehicle license fee revenues, comprehensively revise and reform local government finance.

(2) The Local Taxpayers and Public Safety Protection Act, which appears as Proposition 65 on the November 2, 2004, general election ballot (hereafter Proposition 65), would suspend the effect and operation of any interim statute, as defined in Proposition 65, pending the approval of that interim statute in a specified manner by the statewide electorate at the first statewide election occurring after that statute takes effect.

(3) This act comprehensively revises and reforms local government finance by means of various provisions that take effect between November 1, 2003, and November 3, 2004, and that, if proposed on or after November 3, 2004, would be subject to voter approval under Section 1 of Article XIII E of the California Constitution, as added by Proposition 65, should that measure be approved by the voters and take effect.

(4) Therefore, this act is in its entirety an interim statute within the meaning of Proposition 65, the effect and operation of which is suspended pending voter approval as required by that measure, should that measure be approved by the voters and take effect.

(b) (1) Chapter 211 of the Statutes of 2004 added Section 97.70 to, amended Section 10754 of, and repealed Section 11000 of, the Revenue and Taxation Code. The amendments made to Section 10754 of, and the repeal of Section 11000 of, the Revenue and Taxation Code deleted provisions relating to allocations

of state General Fund revenues that were previously required to be made to cities, counties, and cities and counties to compensate these entities for revenue losses resulting from offsets to the vehicle license fee. Beginning with the 2004-05 fiscal year, Section 97.70 of the Revenue and Taxation Code provides ad valorem property tax revenues to cities, counties, and cities and counties in lieu of these allocations of state General Fund revenues.

(2) Therefore, it is the intent of the Legislature in enacting this act and Chapter 211 of the Statutes of 2004 to ensure that, for the 2004-05 fiscal year and each fiscal year thereafter, no state General Fund revenues be allocated to cities, counties, and cities and counties to compensate these entities for offsets to the vehicle license fee, except as otherwise provided by Section 10754.11 of the Revenue and Taxation Code.

SEC. 15. Notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7

(commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000), reimbursement shall be made from the State Mandates Claims Fund.

SEC. 16. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to enact the statutory changes needed to implement the Budget Act of 2004 to allow the state and local governments to preserve the public peace, health, and safety, it is necessary that this act take effect immediately.

Assembly Bill No. 1766

CHAPTER 162

An act to add Section 97.68 to the Revenue and Taxation Code, relating to local government finance, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor August 2, 2003. Filed with Secretary of State August 2, 2003.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1766, Committee on Budget. Local government finance.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing property tax law also reduces the amounts of ad valorem property tax revenue that would otherwise be annually allocated to the county, cities, and special districts pursuant to these general allocation requirements by requiring, for purposes of determining property tax revenue allocations in each county for the 1992-93 and 1993-94 fiscal years, that the amounts of property tax revenue deemed allocated in the prior fiscal year to the county, cities, and special districts be reduced in accordance with certain formulas. It requires that the revenues not allocated to the county, cities, and special districts as a result of these reductions be transferred to the Educational Revenue Augmentation Fund in that county for allocation to school districts, community college districts, and the county office of education.

This bill would, for the fiscal adjustment period, as defined, decrease the amount of ad valorem property tax revenue allocated to a county's Educational Revenue Augmentation Fund by the countywide adjustment amount, as defined, and require this amount to be allocated instead to the Sales and Use Tax Compensation Fund, which this bill would create in each county. This bill would, during this same period, also require the county auditor to allocate moneys from the Sales and Use Tax Compensation Fund to cities and counties to reimburse these entities for local tax revenue losses resulting from a specified statute, as provided.

By imposing new allocation duties upon local tax officials in the annual allocation of ad valorem property tax revenues, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

This bill would take effect immediately as an urgency statute.

The people of the State of California do enact as follows:

SECTION 1. Section 97.68 is added to the Revenue and Taxation Code, to read:

97.68. Notwithstanding any other provision of law, in allocating ad valorem property tax revenue allocations for each fiscal year during the fiscal adjustment period, all of the following apply:

(a) (1) The total amount of ad valorem property tax revenue otherwise required to be allocated to a county's Educational Revenue Augmentation Fund shall be reduced by the countywide adjustment amount.

(2) The countywide adjustment amount shall be deposited in a Sales and Use Tax Compensation Fund that shall be established in the treasury of each county.

(b) For purposes of this section, the following definitions apply:

(1) "Fiscal adjustment period" means the period beginning with the 2004-05 fiscal year and continuing through the fiscal year in which the Director of Finance notifies the State Board of Equalization pursuant to subdivision (b) of Section 99006 of the Government Code.

(2) "Countywide adjustment amount" means the combined total revenue loss of the county and each city in the county that is annually estimated by the Director of Finance, based on the taxable sales in that county in the prior fiscal year as determined by the State Board of Equalization and reported to the director on or before August 15 of each fiscal year during the fiscal adjustment period, to result for each of those fiscal years from the 0.5 percent reduction in local sales and use rate tax authority applied by Section 7203.1.



(c) For each fiscal year during the fiscal adjustment period, moneys in the Sales and Use Tax Compensation Fund shall be allocated among the county and the cities in the county, and those allocations shall be subsequently adjusted, as follows:

(1) The Director of Finance shall, on or before September 1 of each fiscal year during the fiscal adjustment period, notify each county auditor of that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and to each city within that county.

(2) The county auditor shall allocate revenues in the Sales and Use Tax Compensation Fund among the county and cities in the county in the amounts described in paragraph (1). The auditor shall allocate one-half of the amount described in paragraph (1) in each January during the fiscal adjustment period and shall allocate the balance of that amount in each May during the fiscal adjustment period.

(3) After the end of each fiscal year during the fiscal adjustment period, other than a fiscal year subject to subdivision (d), the Director of Finance shall, based on the actual taxable sales for the prior fiscal year, recalculate each amount estimated under paragraph (1) and notify the county auditor of the recalculated amount.

(4) If the amount recalculated under paragraph (3) for the county or any city in the county is greater than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, transfer an amount of ad valorem property tax revenue equal to this difference from the Sales and Use Tax Compensation Fund to that local agency.

(5) If the amount recalculated under paragraph (3) for the county or any city in the county is less than the amount allocated to that local agency under paragraph (2), the county auditor shall, in the fiscal year next following the fiscal year for which the allocation was made, reduce the total amount of ad valorem property tax revenue otherwise allocated to that city or county from the Sales and Use Tax Compensation Fund by an amount equal to this difference and instead allocate this difference to the county Educational Revenue Augmentation Fund.

(6) If there is an insufficient amount of moneys in a county's Sales and Use Tax Compensation Fund to make the transfers required by paragraph (4), the county auditor shall transfer from the county Educational Revenue Augmentation Fund an amount sufficient to make the full amount of these transfers.

(d) (1) If Section 7203.1 ceases to be operative during any calendar quarter that is not the calendar quarter in which the fiscal year begins, the excess amount, as defined in paragraph (2), of the county and each



city in the county shall be reallocated from each of those local agencies to the Educational Revenue Augmentation Fund.

(2) For purposes of this subdivision, “excess amount” means the product of both of the following:

(A) The total amount of ad valorem property tax revenue allocated to that local agency pursuant to paragraph (2) of subdivision (c).

(B) That percentage of the fiscal year in which Section 7203.1 is not operative.

(c) For the 2005–06 fiscal year and each fiscal year thereafter, the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, may not reflect any portion of any property tax revenue allocation required by this section for a preceding fiscal year.

(f) This section may not be construed to do any of the following:

(1) Reduce any allocations of excess, additional, or remaining funds that would otherwise have been allocated to cities, counties, cities and counties, or special districts pursuant to clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.2 and clause (i) of subparagraph (B) of paragraph (4) of subdivision (d) of Section 97.3, had this section not been enacted. The allocation made pursuant to subdivisions (a) and (c) shall be adjusted to comply with this paragraph.

(2) Require an increased ad valorem property tax revenue allocation to a community redevelopment agency.

(3) Alter the manner in which ad valorem property tax revenue growth from fiscal year to fiscal year is determined or allocated in a county.

SEC. 2. Existing tax exchange or revenue sharing agreements, entered into prior to the operative date of this act, between local agencies or between local agencies and nonlocal agencies shall be deemed to be temporarily modified to account for the reduced sales and use tax revenues, resulting from the temporary reduction in the local sales and use tax rate, with those reduced revenues to be replaced in kind by property tax revenue from a Sales and Use Tax Compensation Fund or an Educational Revenue Augmentation Fund, on a temporary basis, as provided by this act.

SEC. 3. Notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000), reimbursement shall be made from the State Mandates Claims Fund.



SEC. 4. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to enact the necessary statutory changes to implement the Budget Act of 2003 to allow the state to provide essential public services that are needed to maintain the public peace, health, and safety, it is necessary that this act take effect immediately.

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**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

-135-

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

**County of Los Angeles Test Claim
Accounting for Local Revenue Realignment**

Declaration of Leonard Kaye

Leonard Kaye makes the following declaration and statement under oath:

I, Leonard Kaye, SB 90 Coordinator, in and for the County of Los Angeles, am responsible for filing test claims, reviews of State agency comments, Commission staff analysis, and for proposing parameters and guidelines (P's& G's) and amendments thereto, all for the complete and timely recovery of costs mandated by the State. Specifically, I have prepared the subject test claim.

I declare that it is my information and belief that on September 1, 2004, the County of Los Angeles began performing new accounting duties and incurring costs as a result of comprehensive revisions to local government finances under statutes claimed herein: Chapter 211, Statutes of 2004 [SB1096], Chapter 610, Statutes of 2004 [AB 2115], and Chapter 162, Statutes of 2003 [AB 1766]; and, that the test claim legislation imposed duties, not required under prior law, as follows:

1. Property taxes - Educational Revenue Augmentation Fund [ERAF]. The test claim legislation requires additional shifts to ERAF accounts, not required under prior law. The 1992-93 ERAF shift is now being called ERAF I; the 1993-94 ERAF shift is now being called ERAF II. The State Department of Finance has provided guidance on the amounts and timing of the new ERAF III shifts for local jurisdictions. These shifts will only be implemented by local taxing agencies for 2004/05 and 2005/06. It should be noted that cities, counties, redevelopment agencies, special districts, and joint county special districts are included in ERAF III. As the shifted payment criterion for each type of taxing agency is different, this shifting process is complex. The specific elements of the

process are detailed in the following provisions of the test claim legislation: Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004, Chapter 211 [SB1096] and amended by Statutes of 2004, Chapter 610 [AB 2115] H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 97.75, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB1096; R&T Sections 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115.

2. Motor Vehicle License Fee [MVLFF] Swap – The motor vehicle license fee swap for property taxes is to be a permanent swap. The State Department of Finance provided county Auditors with estimated 2004-05 amounts to be taken from the ERAF Fund for the counties and cities. A one-time “true-up” will be made in 2005-06 and then the MVLFF Swap amount will grow as the agency’s assessed value grows. Growth calculations should be made beginning in 2005/06 and each following year. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city’s prior jurisdictional boundaries (growth is without annexed areas). The specific elements of the process are detailed in the following provisions of the test claim legislation: Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115.

3. Triple Flip (0.25% Reduction to Bradley-Burns Sales Tax Authority) – The State will take 0.25% of local sales and use tax to repay its Economic Recovery Bonds. The local counties and cities will be reimbursed for this loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools’ appropriated ERAF funds with State general fund monies. The specific elements of the process are detailed in the following provisions of the test claim legislation: R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096.

I declare that it is my information and belief that in making the required allocation changes, substantial work is performed which was not required under prior law. Not only is each affected local unit’s property tax collection and distribution

factors and percentage formulas modified in accordance with the test claim legislation, but also, continuous monitoring of revenue transfers into and out of specific affected local unit revenue accounts is necessary. This substantial work is necessary to ensure (to State agencies) that a specific local units' actual tax revenue (collections and transfers) throughout the year met new target tax revenue allocations under the test claim legislation.

I declare that it is my information and belief that in order to develop and implement an ancillary tax revenue allocation system in compliance with the subject test claim legislation, new and additional work was performed, as detailed in the attached test claim, including work performed to plan, implement, report, distribute and administer local realignments in accordance with the test claim legislation.

I declare that it is my information and belief that the cost studies conducted to measure costs incurred in 2004-05 and to be incurred in 2005-06 for Los Angeles County and 23 other counties reasonably reflect the costs incurred as an unavoidable result of complying with the test claim legislation.

I declare that it is my information and belief that in performing necessary work pursuant to the test claim legislation, costs well in excess of \$1,000 per annum are incurred and that such costs exceed the minimum cost that must be incurred to file a test claim in accordance with Government Code Section 17564(a).

I declare that it is my information and belief that the County's State mandated duties and resulting costs in implementing the subject law require the County to provide new State-mandated services and thus incur costs which are, in my opinion, reimbursable "costs mandated by the State", as defined in Government Code section 17514:

" ' Costs mandated by the State' means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution."

I declare that I searched the Commission on State Mandates [Commission] web site for prior Commission decisions pertinent to this test claim seeking reimbursement

for accounting duties in allocating property tax revenues; and, found Commission's CSM – 4448 decision [attached on pages 137-151 of Volume II]; and, that it is my information and belief that this decision, on page 149, affirms and supports claimants contentions in this matter with respect to finding [on page 149] that reimbursable “costs mandated by the State” were incurred when performing property tax allocations, similar to those claimed herein.

I declare that it is my information and belief that the funding disclaimer that the County may charge a fee to cover its increased costs [Section 17556(d) of the Government Code] is not available as Revenue and Taxation Code Section 97.75, included as part of the test claim legislation expressly provides that:

“Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.” [Emphasis added]

I declare that it is my information and belief that the current funding disclaimer that the test claim legislation “imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a statewide or local election ...” [Government Code Section 17556(f)] is not available to bar recovery of otherwise reimbursable costs as the test claim legislation is a comprehensive revision to local government finances ... “, as stated in the Senate Floor Analysis of SB 1096, as attached hereto, on page 157 of Volume II; and, consequently such comprehensive revisions are outside the scope of, and not encompassed in, Propositions 1A [attached in Volume II on pages 163-164] or Proposition 57 [attached in Volume II on pages 165-170].

I declare that it is my information and belief that the current funding disclaimer that the test claim legislation “imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a statewide or local election ...” [Government Code Section 17556(f)] is also not available to bar recovery of otherwise reimbursable costs as the test claim legislation implements the State Budget Act of 2004, not voter

initiatives, as the Budget Committee Analysis for AB 2115, [on page 162 of Volume II], plainly states that:

“ The 2004-05 budget includes \$1.3 billion of annual General Fund (GF) savings in 2004-05 and 2005-06 by reducing property tax revenues to, or shifting them from, local government. These savings were implemented by SB 1096. Subsequent to enactment of SB 1096, a number of errors, omissions, and necessary revisions have been identified. This cleanup bill addresses various technical issues raised by local governments, the State Controller's Office, the Board of Equalization, and legislative staff. The bill was developed with the participation of bipartisan Assembly and Senate staff as well as the Administration.”

I declare that I am personally conversant with the foregoing facts and if required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge, except as to matters which are stated as information and belief, and as to those matters I believe them to be true.

8/5/05; Los Angeles, CA

Date and Place



Signature

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

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Claim of:

County of Los Angeles

Claimant

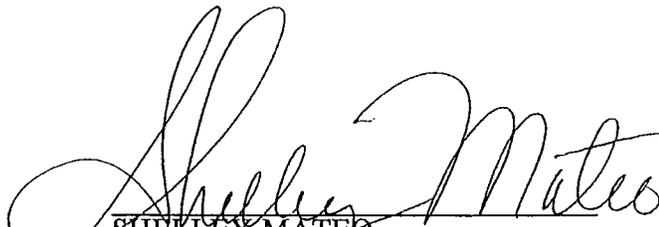
No. CSM-4448
Revenue and Taxation Code
Sections 95, 95.1, 97, 97.01, 97.02,
97.03, 97.035, 97.04, 97.43, 97.5,
98, and 99
Chapter 697, 699, 700, 899, 1369,
Statutes of 1992
Chapter 66, 68, 904, 905, 1279,
Statutes of 1993
Allocation of Property Tax Revenues

DECISION

The attached Proposed Statement of Decision of the Commission on State Mandates is hereby adopted by the Commission on State Mandates as its decision in the above-entitled matter.,

This Decision shall become effective on October 18, 1994.

IT IS SO ORDERED October 18, 1994.


SHELLEY MATEO
Interim Executive Director

Hearing: October 18, 1994
File, Number: CSM-4448
Staff: sharlene T. Steed
g:\sts\erafallo\sod.rev

PROPOSED STATEMENT OF DECISION
ADOPTED MANDATE

Revenue and Taxation Code
Sections 95, 95.1, 97, 97.01,
'97.02, 97.03, 97.035, 97.04, 97.43, 97.5, 98, and 99,
Added and Amended By
Chapter 697, Statutes of 1992, Chapter 699, Statutes of 1992,
Chapter 700, Statutes of 1992, Chapter 899, Statutes of 1992,
Chapter 1369, Statutes of 1992, Chapter 66, Statutes of 1993,
Chapter 68, Statutes of 1993, Chapter 904, Statutes of 1993,
Chapter 905, Statutes of 1993, Chapter 1279, Statutes of 1993

Allocation of Property Tax Revenues

Executive Summary

The Commission on State Mandates at its hearing of July 21, 1994, determined that a reimbursable state mandated program is imposed upon counties pursuant to certain provisions of Revenue and Taxation Code sections 97, 97.01, 97.02, 97.03, 97.035, 97.5, 98, and 99, as added and amended by Chapter 697, Statutes of 1992, and other specified chaptered statutes. The reimbursable costs related to such programs are limited to those costs that apply to school districts since counties are specifically prohibited from charging school districts for their administrative costs of allocating property tax revenues to school districts. In addition, the Commission determined that Revenue and Taxation Code sections 95, 95.1, 97.04, and 97.43, as added and amended by Chapter 697, Statutes of 1992, and other specified chaptered statutes, do not impose a reimbursable state mandated program upon counties.

Member Shuman moved to adopt the staff recommendation. Member Lucas seconded the motion. The vote on the motion was unanimous. The motion carried.

Staff has prepared the attached proposed statement of decision which identifies the basis for the Commission's decision.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

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Claim of:	}	No. CS M-444.8
	}	Revenue and Taxation Code
	}	Sections 95, 95.1, 97, 97.01, 97.02,
	}	97.03, 97.035, 97.04, 97.43, 97.5,
	}	98, and 99
County of Los Angeles	}	Chapter 697, 699, 700, 899, 1369,
	}	statutes of 1992
Claimant	}	Chapter 66, 68, 904, 905, 1279,
	}	Statutes of 1993
	}	<u>Allocation of Property Tax Revenues</u>
	}	
	}	

PROPOSED STATEMENT OF DECISION

This claim was heard by the Commission on State Mandates (Commission) on July 21, 1994, in Sacramento, California, during a regularly scheduled hearing.

Mr. Leonard Kaye appeared on behalf of the County of Los Angeles, Ms. Marianne Reich appeared on behalf of the Auditor-Controller Department, County of Los Angeles, and Mr. James Apps appeared on behalf of the Department of Finance. Evidence both oral and documentary having been introduced, the matter submitted, and vote taken, the Commission finds:

ISSUE

Do the provisions of Revenue and Taxation Code sections 95, 95.1, 97, 97.07, 97.02, 97.03, 97.035, 97.04, 97.43, 97.5, 98, and 99, as added and amended by Chapter 697, Statutes of 1992, and other specified chaptered statutes, require local agencies to implement a new program or provide a higher level of service in an existing program within the meaning of section 6 article XIIB of the California Constitution and Government Code section 175 14?

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BACKGROUND AND FINDINGS OF FACT

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The test claim was filed with the Commission on December 27, 1993, by the County of Los Angeles.

The elements for filing a test claim, as specified in section 1183 of Title 2 of the California Code of Regulations, were satisfied.

Revenue & Taxation Code Sections 95 and 95.1

The Commission noted that Revenue & Taxation Code sections 95, amended by Chapter 1369, Statutes of 1992, and 95.1, amended by Chapter 68, Statutes of 1993, define specified terms, and that these definitions, in and of themselves, cannot be found to impose a new program or higher level of service upon a local agency.

Revenue & Taxation Code Section 97

Revenue and Taxation Code section 97, amended by Chapters 697 and 699, Statutes of 1992, states in pertinent part:

".....
"(e)(3) The county shall use the additional revenue received pursuant to this subdivision only to fund the actual costs of assessing, collecting, and allocating property taxes. At least once each fiscal year, the county auditor shall report the amount of these actual costs and allowable overhead costs to the legislative body and any other jurisdiction or person that request the information. To the extent that actual costs for assessing, collecting, and allocating property taxes plus allowable overhead costs are less than the amount determined pursuant to paragraph (2), the county auditor shall apportion the difference to each incorporated city as otherwise required by this section.
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"(e)(5) It is the intent of the Legislature in enacting this subdivision to recognize that since the adoption of Article XIII A of the California Constitution by the voters, county governments have borne an unfair and disproportionate part of the financial burden of assessing, collecting, and allocating property tax revenues for cities. It is further the intent of the Legislature that the adjustments provided for by this subdivision shall constitute charges by a county for the assessment, collection, and allocation of property taxes and shall not exceed the actual costs reasonably borne by a county for those activities.

.....

"(g) Notwithstanding subdivision (f), no invoice as described in that subdivision shall be submitted to any school district, community college district, or county office of education, nor shall any of those entities be required to pay any invoice, for property tax administrative costs for services rendered in the 1990-91 fiscal year, or in any subsequent fiscal year. This subdivision shall not be construed to prevent the auditor of any county from imposing and collecting from school districts, community college districts, and county offices of education, in accordance with subdivision (f), invoices for property tax administrative costs for services rendered to those entities in the 1989-90 fiscal year."

The Commission acknowledged that Revenue & Taxation Code section 97 does require the county auditor to follow guidelines which set forth instructions for counties regarding property tax reduction and allocation computations, deposits to the Educational Revenue Augmentation Fund, and property tax administrative costs. In addition, the Commission observed that the Revenue & Taxation Code section 97, subdivision (g), precludes counties from charging schools for administrative costs of property tax revenue allocation after the 1989-90 fiscal year and from recovering any lost school administrative fees by charging other types of jurisdictions.

The Commission noted that Revenue & Taxation Code 97, subdivision (e)(3), includes, but is not limited to, a requirement for the county auditor, at least once each year, to report the amount of actual costs of assessing, collecting, and allocating property taxes and allowable overhead costs to the legislative body and any other jurisdiction or person that request the information.

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1 **Revenue & Taxation Code Sections 97.01 and 97.02**

2 Revenue and Taxation Code section 97.01, as added and amended by Chapters 699 and 1369,
3 Statutes of 1992, states in part:

4 "

5 "(b) Notwithstanding any other provision of this chapter for the 1993-94 fiscal year
6 only, for purposes of the calculations and allocations made by each county
7 pursuant to Section 97, the amount of property tax revenue deemed allocated
8 in the prior fiscal year to the Educational Revenue Augmentation Fund shall be
reduced by the total amount of the reductions required for each county or city
and county and each city or city and county pursuant to paragraph (1) of
subdivision (a).

9 "(c) For the purpose of this section, the population of a city, county, or city and
10 county shall be the population determined pursuant to Section 11 005.

11 Revenue and Taxation Code section 97.02, as added by Chapter 68, Statutes of 1993,
12 states:

13 "(a) Notwithstanding any other provision of this chapter, the computations and
14 allocations made by each county pursuant to Section 97, as modified by Section
15 97.03 for the 1992-93 fiscal year, shall be modified for the 1993-94 fiscal year
as follows:

16 "(1) The amount of property tax revenue deemed allocated to the county or
17 city and county in the prior fiscal year shall be reduced by an amount
18 equal to eighty cents (\$.80) per each resident of the county or city and
19 county. In addition, the amount of property tax revenue deemed
allocated in the prior fiscal year to each city or city and county shall be
reduced by an amount equal to one dollar and two cents (\$1.02) per
each resident of that city or city and county.

20 "(2) The amount of property tax revenues not allocated to the county, city
21 and county, and any city as a result of the reductions calculated
pursuant to paragraph (1) shall be deposited in the Educational Revenue
22 Augmentation Fund established pursuant to paragraph (1) of subdivision
(d) of Section 97.03.

23 "(b) For the purpose of this section, the population of a city, county or city and
county shall be the population determined pursuant to Section 1 1005.

24 The Commission acknowledged that Revenue & Taxation Code sections 97.01 and 97.02 do
25 mandate new activities for counties, which include, but are not limited to, how property tax
26 revenues allocated by counties are now to be modified to fund the required transfers to schools
27 and modifies the 1992-93 and 1993-94 computations and allocations.

28 //

1 Revenue & Taxation code Section 97.03

2 Revenue and Taxation Code section 97.03, as added and amended by Chapters 699, 700, and
3 1369, Statutes of 1992, and Chapter 1279, Statutes of 1993, states in pertinent part:

4 "Notwithstanding any other provision of this chapter, the computations and allocations
5 made by each county pursuant to Section 97 shall be modified for the 1992-93 fiscal
6 year pursuant to subdivisions (a) to (d), inclusive, and for the 1997-98 and 1998-99
7 fiscal years pursuant to subdivision (e), as follows:

8 "

9 "(d)(1) The amount of property tax revenues not allocated to the county, cities
10 within the county, and special districts as a result of the reductions
11 calculated pursuant to subdivisions (a), (b), and (c) shall instead be
12 deposited in the Educational Revenue Augmentation Fund to be established
13 in each county. The amount of revenue in the Educational Revenue
14 Augmentation Fund, derived from whatever source, shall be allocated
15 pursuant to paragraphs (2) and (3) to school districts and county offices of
16 education, in total, and to community college districts, in total, in the same
17 proportion that property tax revenues were distributed to school districts
18 and county offices of education, in total, and community college districts,
19 in total, during the 1991-92 fiscal year.

20 "(2) The auditor shall, based on information provided by the county
21 superintendent of schools pursuant to this paragraph, allocate the proportion
22 of the Educational Revenue Augmentation Fund to those school districts
23 and county offices of education within the county that are not excess tax
24 school entities, as defined in Section 95.1. The county superintendent of
25 schools shall determine the amount to be allocated to each school district
26 and county office of education in inverse proportion to the amounts of
27 property tax revenue per average daily attendance in each school district
28 and county office of education. In no event shall any additional money be
allocated from the fund to a school district upon that school district or county office of education becoming an excess tax school entity.

"(3) The auditor shall, based on information provided by the Chancellor of the
California Community Colleges pursuant to this paragraph, allocate the
proportion of the Educational Revenue Augmentation Fund to those
community college districts within the county that are not excess tax school
entities, as defined in Section 84750 of the Education Code. The
chancellor shall determine the amount to be allocated to each community
college district in inverse proportion to the amounts of property tax revenue
per funded full-time equivalent student in each community college district.
In no event shall any additional money be allocated from the fund to a
community college district upon that district becoming an excess tax school
entity.

"(4) If, after making the allocation required pursuant to paragraph (2), the
auditor determines that there are still additional funds to be allocated, the
auditor shall allocate those excess funds pursuant to paragraph (3). If, after
making the allocation pursuant to paragraph (3), the auditor determines that

there are still additional funds to be allocated, the auditor shall allocate those excess funds pursuant to paragraph (2).

"(5) For purposes of allocations made pursuant to Section 97 for the 1993-94 fiscal year, the amounts allocated from the Educational Revenue Augmentation Fund pursuant to this subdivision, other than amounts deposited in the Educational Revenue Augmentation Fund pursuant to Section 33681 of the Health and Safety Code, shall be deemed property tax revenue allocated to the Education Revenue Augmentation Fund in the prior fiscal year.

.....

The Commission observed that the above statute does provide the county with new instructions, as stated therein, for the allocation of property tax revenue deemed allocated for the 1992-93, 1997-98, and 1998-99 fiscal years.

The Commission also observed that subdivisions (a)(3), (b)(3), and (c)(3)(A), of Revenue and Taxation Code section 97.03, are mandates for the Director of Finance, and as such, do not mandate a new program or higher level of service upon a local agency.

Revenue & Taxation Code Section 97.035

Revenue and Taxation Code section 97.035, as added and amended by Chapter 68, 904, and 905, Statutes of 1993, states in pertinent part:

"Notwithstanding any other provision of this chapter, the computations and allocations made by each county pursuant to Section 97, as modified by Section 97.03 for the 1992-93 fiscal year, shall be modified for the 1993-94 fiscal year pursuant to subdivisions (a) to (c), inclusive, as follows:

"(a) The amount of property tax revenue deemed allocated in the prior fiscal year to each county and city and county shall be reduced by an amount to be determined by the Director for Finance in accordance with the following:

.....

"(5) Notwithstanding any other provision of this subdivision, the amount of the reduction specified in paragraph (1) for any county or city and county that has first implemented, for the 1993-94 fiscal year, the alternative procedure for the distribution of property tax levies authorized by Chapter 2 (commencing with Section 4701) of Part 8 shall be reduced, for the 1993-94 fiscal year only, in the amount of any increased revenue allocated to school districts, county offices of

education, and community college districts that would not have been allocated for the 1993-94 fiscal year but for the implementation of that alternative procedure. "

.....

"(d)(1) The amount of property tax revenues not allocated to the county, city and county, cities within the county, and special districts as a result of the reductions required by subdivisions (a), (b), and (c) shall instead be deposited in the Educational Revenue Augmentation Fund established in each county or city and county pursuant to Section 97.03. The amount of revenue in the Educational Revenue Augmentation Fund, derived from whatever source, shall be allocated pursuant to paragraphs (2) and (3) to school districts and county offices of education, in total, and to community college districts, in total, in the same proportion that property tax revenues were distributed to school districts and county offices of education, in total, and community college districts, in total, during the 1992-93 fiscal year.

"(2) The county auditor shall, based on information provided by the county superintendent of schools pursuant to this paragraph, allocate that proportion of the revenue in the Educational Revenue Augmentation Fund to be allocated to school districts and county offices of education only to those school districts and county offices of education within the county that are not excess tax school entities, as defined in Section 95.1. . . .

"(3) The county auditor shall, based on information provided by the Chancellor of the California Community Colleges pursuant to this paragraph, allocate that proportion of the revenue in the Education Revenue Augmentation Fund to be allocated to community college districts only to those community college districts within the county that are not excess tax school entities, as defined in Section 95.1.

.....

The Commission observed that this section does provide the county, notwithstanding requirements for the Chancellor of the California Community Colleges and county superintendent of schools and any other agency, as stated therein, with new instructions for modification of computations and reductions for property tax revenue allocation.

The Commission noted that the above section does mandate new activities for county, which include, but are not limited to, following specific modifications for the computations and allocations for property tax revenues for the 1993-94 fiscal year.

1 **Revenue & Taxation Code Section 97.04**

2 Revenue and Taxation Code section 97.04, as added and amended by Chapter 1369, Statutes of
3 1992 and Chapter 68, Statutes of 1993, states:

4 "Notwithstanding Section 97.03 or 97.035 or any other provision of this chapter,
5 in implementing the changes in allocations of property tax revenues required by
6 Sections 97.01, 97.02, 97.03, and 97.035, the county auditor may elect to
7 determine and give effect to the changes in allocations of property tax revenues
8 required by sections 97.01, 97.02, 97.03, and 97.035 on a countywide, rather than
9 tax rate area, basis. If the county auditor so elects, he or she shall ensure adequate
10 recognition of year-to-year revenue growth so that the results of changes
11 implemented on a countywide basis do not differ materially from the results which
12 would be obtained from the use of a tax rate area basis. "

13 The Commission observed that the above section states that the county auditor "may elect" to
14 determine property tax allocations on a countywide basis, and therefore, does not mandate a new
15 program or higher level of service upon a local agency.

16 **Revenue & Taxation Code Section 97.43**

17 Revenue and Taxation Code section 97.43, as added by Chapter 899, Statutes of 1992, states:

18 "Notwithstanding any other provisions of law pertaining to the annual calculations
19 pursuant to the TEA formula as defined in this chapter, for the 1990-91 fiscal year
20 only, each qualifying city that received an allocation pursuant to the TEA formula
21 in the 1989-90 fiscal year shall be allocated 90 percent of the 1989-90 fiscal year
22 amount received pursuant to the TEA formula."

23 The Commission observed that the above section provides instructions for the county auditor
24 regarding property tax allocations for qualifying cities for 1990-91 fiscal year. The Commission
25 also observed that since the above section is applicable to the 1990-91 fiscal year only it is not
26 claimable in this test claim, and therefore, is not a reimbursable mandate.

27 **Revenue & Taxation Code Section 97.5**

28 Revenue and Taxation Code section 97.5, as amended by Chapter 697, Statutes of 1992 and
Chapter 66, Statutes of 1993, states in pertinent part:

"Except as otherwise provided in section 97.51 or 97.52, for the purpose of
apportioning property tax revenues each fiscal year:

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"(b) The total amount of property tax revenue allocated to each jurisdiction with respect to all tax rate areas as determined pursuant to subdivision (a) shall be added to compute a total amount of property tax revenue for a jurisdiction in all tax rate areas.

"(c) Each amount determined pursuant to subdivision (b) shall be divided by the total of all such amounts computed. The quotient determined shall be used to apportion actual property tax collections and shall be known as the "property tax apportionment factors. "

.....

(d)(2) Each proportionate share of property tax administrative costs determined pursuant to paragraph (1), except for those proportionate shares determined with respect to a school entity, shall be deducted from the property tax revenue allocation of the relevant jurisdiction or community redevelopment agency, and shall be added to the property tax revenue allocation of the county. For purposes of applying this paragraph for the 1990-91 fiscal year, each proportionate share of property tax administrative costs shall be deducted from those amounts allocated to the relevant jurisdiction or community redevelopment agency after January 1, 1991.

".....

"(j) This section, as amended by Senate Bill 399 of the 1993-94 Regular Session, shall apply to the entire 1993-94 fiscal year, regardless of the operative date of Senate Bill 399, and to each fiscal year thereafter".

The Commission noted that Revenue and Taxation Code section 97.5 does mandate new activities for the counties, which include but are not limited to new instructions for the apportionment of property tax revenues .

Revenue & Taxation Code Section 98

Revenue and Taxation Code section 98, amended by Chapter 699, Statutes of 1992, states in pertinent part:

.....

"(i) For purposes of the calculations made pursuant to this section for the 1993-94 and 1998-99 fiscal years, the amount of property tax revenue allocated to the county, a city, a special district, a school district, community college district, or an Educational Reserve Augmentation Fund in the prior fiscal year shall be that amount as determined pursuant to Section 97, as modified or as provided in Section 97.01 or 97.03."

1 The Commission noted that the above section does mandate new activities, which include, but are
2 not limited to, requirements for property tax revenue allocations and therefore does impose a new
3 program or higher level of ser-vice upon counties.

4
5 **Revenue & Taxation Code Section 99**

6 Revenue and Taxation Code section 99, as amended by Chapter 697 and 1369, Statutes of 1992,
7 relates to the requirements of counties in recomputing costs and states, in pertinent part:

8
9 “(a) For the purposes of the computations required by this chapter:

10 “(1) In the case of a jurisdictional change, other than a city incorporation or
11 a formation of a district as defined in Section 2215, the auditor shall
12 adjust the allocation of property tax revenue determined pursuant to
13 section 96 or 97, or the annual tax increment determined pursuant to
14 Section 98, for local agencies whose service area or service
 responsibility would be altered by the jurisdictional change, as
 determined pursuant to subdivision (b) or (c).

15 “.....
16 The Commission observed that the above section sets forth additional parameters for the county
17 auditor, which include, but are not limited to, converting property tax allocation formulas.

18 APPLICABLE LAW RELEVANT TO THE DETERMINATION
19 OF A REIMBURSABLE STATE MANDATED PROGRAM

20
21 Government Code section 17500 and following, and section 6, article XIII^B of the California
22 Constitution and related case law.

23
24 CONCLUSION

25
26 The Commission determines that it has the authority to decide this claim under the provisions of
27 Government Code sections 17500 and 17551, subdivision (a).

1 The Commission concludes that the provisions of Revenue and Taxation Code sections 95 and
 2 95.1, as added and amend& as specified herein, do not impose a new program or higher level of
 3 service in an existing program within the meaning of section 6 of article XIII B of the California
 4 Constitution and Government Code section 17514 because they define specified terms, and these
 5 definitions, in and of themselves, cannot be found to mandate a new program or higher level of
 6 service upon a local agency,

7

8 The Commission concludes that the provisions of Revenue & Taxation Code section 97.04, as
 9 added and amended as specified herein, do not impose a new program or higher level of service
 10 in an existing program within the meaning of section 6 of article XIII B of the California
 11 Constitution and Government Code section 17514 because it states that the county auditor "may
 12 elect" to determine property tax allocations on a countywide basis, and therefore, provides
 13 unfettered discretion as to compliance with this section.

14

15 The Commission concludes that the provisions of Revenue and Taxation Code section 97.43, as
 16 added and amended as specified herein, do not impose a new program or higher level of service
 17 in an existing program within the meaning of section 6 of article XIII B of the California
 18 Constitution and Government Code section 17514 because this section provides property tax
 19 allocation instructions for the county auditor for qualifying cities for the 1990-91 fiscal year, and
 20 therefore, this fiscal year is not claimable in this test claim.

21

22 The Commission concludes that the provisions of Revenue and Taxation Code sections 97, 99.01,
 23 97.02, 97.03, 97.035, 97.5, 98, and 99, as added and amended as specified herein, do impose
 24 a new program or higher level of service in an existing program upon counties within the meaning
 25 of section 6 of article XIII B of the California Constitution and Government Code section 17514
 26 by requiring counties to redesign the terms, conditions, rules and formulas for reallocating
 27 California's local property tax revenues.

28

1 The Commission concludes that the new and additional accounting procedures are the result of the
 2 legislation subject to this test claim which requires counties to implement new accounting
 3 procedures to be able to allocate property taxes in accordance with the new laws,
 4

5 However, the Commission concludes that the reimbursable state mandated activities are limited
 6 to only that portion of the new and additional accounting procedures that apply to school districts
 7 because counties are specifically forbidden from charging school districts for the administrative
 8 cost of allocating property taxes as specified and from recovering any lost school administrative
 9 fees by charging other types of jurisdictions.

10
 11 The Commission concludes that the adoption of the staff recommendations are conditioned upon
 12 the documentation, specification, and justification of any ongoing activities and related costs.

13
 14 Accordingly, costs which apply only to school districts that relate to the aforementioned
 15 reimbursable state mandated program contained in Revenue and Taxation Code sections 97, 97.01,
 16 97.02, 97.03, 97.035, 97.5, 98, and 99, are costs mandated by the state and are subject to
 17 reimbursement within the meaning of section 6 of article XIII B of the California Constitution.
 18 Therefore, the claimant is directed to submit parameters and guidelines, pursuant to Government
 19 Code section 17557 and Title 2, California Code of Regulations, section 1183.1, to the
 20 Commission for its consideration.

21
 22 The foregoing conclusions pertaining to the requirements contained in Revenue and Taxation Code
 23 sections 97, 97.01, 97.02, 97.03, 97.035, 97.5, 98, and 99, are subject to the following
 24 conditions:

25 The determination of a reimbursable state mandated program does not mean that
 26 all increased costs claimed will be reimbursed. Reimbursement, if any, is subject
 27 to Commission approval of parameters and guidelines for reimbursement of the
 28 mandated program; approval of a statewide cost estimate; a specific legislative
 appropriation for such purpose; a timely-filed claim for reimbursement; and
 subsequent review of the claim by the State Controller's Office.

As provided in the subject legislation, except Chapter 1369, statutes of 1992, and Chapter 700, Statutes of 1992, if the statewide cost estimate for this mandate does not exceed one million dollars (\$1,000,000) during the first twelve (12) month period following the operative date of the mandate, the Commission shall certify such estimated amount to the State Controller's Office, and the State Controller shall receive, review, and pay claims from the State Mandates Claims Fund as claims are received. (Government Code section 17610.)

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0020

SENATE RULES COMMITTEE	SB 1096
Office of Senate Floor Analyses	
1020 N Street, Suite 524	
(916) 445-6614	Fax: (916)
327-4478	

UNFINISHED BUSINESS

Bill No: SB 1096
 Author: Senate Budget and Fiscal Review Committee
 Amended: 7/27/04
 Vote: 27 - Urgency

ALL SENATE VOTES NOT RELEVANT

ASSEMBLY FLOOR : 69-9, 7/28/04 - See last page for vote

SUBJECT : Budget Trailer Bill: local government finance

SOURCE : Author

DIGEST : This bill generates \$1.3 billion in annual General Fund (GF) savings in 2004-05 and 2005-06 by reducing payments to, or shifting funds from, local governments and implementing statutory provisions of the local government portion of the 2004-05 budget plan, including changes to Vehicle License Fee (VLF) Law.

Assembly amendments delete the prior version. As it left the Senate, this bill merely expressed intent to enact statutory changes relating to the 2004-05 Budget Act.

ANALYSIS : This bill:

1. Makes the following changes to existing law regarding the VLF:

A. Eliminates the current VLF "offset" mechanism and permanently sets the VLF rate at 0.65 percent as of

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January 1, 2005. Under current law, the basic VLF rate is two percent, but an offset is applied that reduces the effective rate to taxpayers to 0.65 percent.

- B. Eliminates VLF "backfill" payments along with the "trigger" provision in current law that reduces taxpayer offsets in the event that the General Fund has insufficient funds to make backfill payments to cities and counties for their revenue loss due to the VLF offsets. VLF backfill payments would be replaced by property tax revenues as discussed below.
- C. Repeals the VLF "poison pills" and makes permanent the current vehicle depreciation schedule administratively adopted by the State Department of Motor Vehicles (DMV).
- D. Revises the allocation of VLF revenues (at the 0.65 percent rate) as follows:
 - I. 74.9 percent to the Local Revenue Fund (LRF), which funds a portion of Realignment. Under current law the LRF receives 24.33 percent of both VLF revenue and GF backfill payments -- equivalent to 24.33 percent of the full two percent VLF rate. The new LRF allocation of 74.9 percent of the 0.65 percent VLF rate will provide an equivalent amount of funding (about \$1.5 billion in 2004-05).
 - II. 25.1 percent (about \$500 million in 2004-05) to the Motor Vehicle License Fee (MVLF) Account in the Transportation Tax Fund to fund vehicle registration administration and enforcement (\$277 million in 2004-05) with the remainder allocated to cities on a per-capita basis (\$215 million in 2004-05). The measure also continues existing dedications of the MVLF revenue and intercept mechanisms that provide security for Orange County's bankruptcy debt.
- A. Authorizes cities and counties to securitize their "VLF receivables," defined as each entity's share of the approximately \$1.3 billion VLF "gap" loan. The gap amount is the amount of backfill not paid to local

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governments in 2003-04, but which the state has statutorily promised to pay to local governments by August of 2006.

1. Replaces VLF backfill payments to cities and counties with property tax revenues as follows:
 - A. Creates a new VLF Property Tax Compensation Fund in each county to replace VLF backfill payments. The fund will receive property tax revenues diverted from each county's Educational Revenue Augmentation Fund (ERAF), which helps fund K-14 education. If the amount needed for replacement of backfill exceeds the amount of ERAF in a county, then property tax revenue will be diverted from the basic AB 8 allocations to K-14 education (excluding basic aid districts). Under Proposition 98 and existing law governing school apportionments, the state GF will replace the property tax revenues diverted from K-14 education.
 - B. Establishes initial allocations for 2004-05 to each city and each county of replacement property tax revenues. This initial amount would be the estimated full MVLF Account allocation that each entity would have received under current law (as of January 1, 2004) in 2004-05 from both VLF revenues and GF backfill payments less (in the case of cities) the amount of actual MVLF Account revenues allocated to them in 2004-05 (from remainder after Realignment and administrative costs are funded). County auditors would make payments to each city and each county twice annually-by January 31 and by May 31. The State Controller would provide these estimates to county auditors by September 1, 2004.
 - C. Provides for allocations in 2005-06 to be calculated based on the total actual amount of MVLF Account revenue plus backfill payments that each city and each county would have received in 2004-05 less actual MVLF allocations in 2004-05 adjusted by the increase in gross taxable assessed value within each city or each county. These amounts would be communicated to the auditors by the State Controller by September 1, 2005.

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- D. Provides for allocations in subsequent years to be the property tax replacement revenue for each city and each county in the prior year adjusted by the increase in gross taxable assessed value within each city or each county.
 - E. Includes provisions to provide allocations to new cities and to adjust allocations to recently incorporated cities after their initial seven-year population estimate ends.
1. Provides for a total of \$700 million of annual reductions in VLF property tax replacement revenues to cities and counties in 2004-05 and in 2005-06, as follows:
 - A. \$350 million to counties. The reduction to each county will be in proportion to their current share of MVLF Account revenue allocated to all counties.
 - B. \$350 million to cities. The reduction to each city will be in proportion to its share (compared with the statewide total for all cities) of sales tax, property tax, and VLF revenues in 2002-03, with each revenue source weighted equally. However, individual city reductions must be at least a minimum of two percent and may not exceed four percent of general revenues as reported to the State Controller for 2001-02. The measure authorizes the City of Long Beach to borrow interest earnings on its tidelands subsidence reserve to cover the reductions.
 1. Provides for a total of \$350 million of annual property tax shifts from special districts to ERAF in 2004-05 and 2005-06, as follows:
 - A. Property tax allocations to enterprise special districts (excluding amounts pledged to debt service) would be reduced by 40 percent. However, no reduction could exceed 10 percent of a district's total revenues. Reductions to transit districts would be limited to three percent of their property tax revenue. Public utility districts and sewage and

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sanitation districts serving the Lake Tahoe Basin and subject to special requirements of the Porter-Cologne Water Act would be treated as nonenterprise districts (see below).

- B. Property tax allocations to nonenterprise special districts (excluding amounts pledged to debt service) would be reduced by 10 percent.
 - C. No reductions would apply to districts providing fire protection or police functions or to property tax revenues used for those purposes by districts with broader functions. Reductions also would not apply to hospital or health care districts, library districts, veteran's memorial districts, and mosquito abatement and vector control districts.
 - D. Any shortfall in the \$350 million property tax shift would be made up by increasing the property tax shifts from enterprise special districts (excluding transit districts) on a proportionate basis, subject to the cap of 10 percent of total revenues for any district.
1. Provides for a total of \$250 million of annual payments from redevelopment agencies to ERAF in 2004-05 and 2005-06, as follows:
- A. The amount of the payment for each agency would be in proportion to its share of statewide tax increment revenue (gross tax increment revenue and tax increment revenue net of pass-throughs to other entities would be weighted equally in this calculation). Agencies could borrow from their current annual contributions to their Low and Moderate Income Housing Funds (but not from any fund balance) to make these payments or from their "parent" city or county. In the event that a redevelopment agency failed to make a required payment, the county auditor would be required to deduct the amount from property tax allocations to the parent city or county.
 - B. Authorizes extensions of statutory redevelopment time limits by one year for each year of the ERAF

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payments if the existing time limit has no more than 10 years remaining or if the existing time limit is between 10 years and 20 years provided that the agency is in compliance with housing requirements.

1. Makes various technical corrections to the "Triple-Flip" provisions that govern the temporary replacement of a quarter-cent of the local Bradley-Burns sales and use tax with special property tax allocations from ERAF to cities and counties. During the period of the Triple-Flip the amount of property tax revenue allocated to a county's ERAF will be decreased by an equivalent amount. The county auditor would form a Sales and Use Tax Compensation Fund for cities and counties and reimburse these entities for revenue losses resulting from the suspension of the Bradley-Burns Law.
2. Contains legislative findings and declarations that this entire measure is a comprehensive revision to local government finances that would be an "interim measure" in its entirety under Proposition 65 on the November 2, 2004 general election ballot. Therefore, if Proposition 65 is approved by the voters and takes effect, all provisions of this measure would be repealed.
3. Requires the state to pay deferred mandate obligations over a period of no more than five years beginning in 2006-07.
4. Forgives county property tax allocation errors identified by the State Controller in audits conducted prior to June 30, 2001.
5. Clarifies that a special reduction in ERAF allocations to eligible counties in 1993-94 carries forward into subsequent years.
6. Includes an urgency clause.

Comments

The VLF replacement revenues provided by this measure would be included in property tax revenues that would be protected by the proposed legislative constitutional

amendment on local government finance. The allocations provided in this bill of VLF tax revenues to Realignment and local governments also would be consistent with the VLF allocations in the proposed legislative constitutional amendment.

Proposition 65, the local government initiative on the November General Election Ballot, suspends any statute enacted since November 2003 that would require voter approval under its provisions (these are termed "interim measures" by Proposition 65). Interim measures under Proposition 65 include any reduction in property tax revenues to individual local governments and any reduction or elimination of VLF backfill payments. The finding in this bill states the Legislature's intent that this entire measure should be suspended as an interim measure if Proposition 65 passes and becomes effective. The purpose of this statement is to emphasize that the bill operates as a whole, so that, for example, VLF replacement property tax revenues should not be provided to local governments if the VLF backfill also remains in place under Proposition 65.

AB 1457 temporarily suspended a VLF "poison pill" provision that would have prevented the Controller from continuing to allocate VLF revenues and backfill payments to counties for Realignment. The temporary suspension ended on July 15th. The poison pill provision was activated after the California Supreme Court declined in December 2003 to review a decision that state law transferring the Medically Indigent Adult (MIA) program to counties constituted a reimbursable state-mandated local program (\$3.4 million was at stake in that decision). The MIA poison pill also eliminated the specific statutory basis for the VLF depreciation schedule, although the DMV has adopted the same depreciation schedule through regulation.

FISCAL EFFECT : Appropriation: No Fiscal Com.: Yes
Local: Yes

According to Senate Budget and Fiscal Review Committee, the primary fiscal effect of this measure is to achieve state General Fund savings of \$1.3 billion annually in 2004-05 and in 2005-06. These savings result from the temporary reduction in VLF replacement property tax revenues to

cities and counties (\$700 million annually), which reduces the amount of property tax shifted from K-14 education, and from the temporary ERAF shifts from special districts and redevelopment agencies (\$600 million annually), which increases property tax revenues for K-14 education. The additional property tax revenue to K-14 education will reduce the state's funding obligation under Proposition 98.

Deferred mandate claims by cities, counties, and special districts are expected to total \$1 billion or more by the end of 2004-05. Therefore, the commitment to pay claims over five years could cost approximately \$200 million annually starting in 2006-07 and ending in 2010-11, if all claims are determined to be valid and if payments are made in equal installments. However, this requirement affects only the timing and not the amount of state costs because the California Constitution currently requires the state to reimburse mandated costs.

ASSEMBLY FLOOR :

AYES: Aghazarian, Benoit, Berg, Bermudez, Bogh, Calderon, Campbell, Chan, Chavez, Chu, Cogdill, Cohn, Cox, Daucher, Dutton, Dymally, Firebaugh, Frommer, Garcia, Goldberg, Hancock, Harman, Haynes, Jerome Horton, Shirley Horton, Houston, Keene, Kehoe, Koretz, La Malfa, La Suer, Laird, Leno, Leslie, Lieber, Liu, Lowenthal, Maddox, Maldonado, Matthews, McCarthy, Montanez, Mountjoy, Mullin, Nakanishi, Nakano, Nation, Negrete McLeod, Oropeza, Pacheco, Parra, Pavley, Plescia, Reyes, Richman, Ridley-Thomas, Runner, Salinas, Samuelian, Simitian, Steinberg, Strickland, Vargas, Wesson, Wiggins, Wolk, Wyland, Yee, Nunez

NOES: Canciamilla, Corbett, Correa, Diaz, Dutra, Jackson, Longville, Maze, Spitzer

NO VOTE RECORDED: Bates, Levine

LB:sl 7/29/04 Senate Floor Analyses

SUPPORT/OPPOSITION: NONE RECEIVED

**** END ****

CONCURRENCE IN SENATE AMENDMENTS
AB 2115 (Budget Committee)
As Amended August 23, 2004
2/3 vote. Urgency

ASSEMBLY:		(May 26, 2004)	SENATE:	28-4	(August 25, 2004)
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(vote not relevant)

Original Committee Reference: BUDGET

SUMMARY: Makes technical corrections and clarifying changes to SB 1096 (Chapter 211, Statutes of 2004), the local government budget trailer bill. Also adds several provisions to facilitate the operation of SB 1096.

The Senate Amendments delete the Assembly version of this bill, and instead:

- 1) Correct the formula that allocates the cities' two-year \$350 million annual shortfall in vehicle license fee (VLF) property tax replacement revenue. The intent of SB 1096 was to allocate the cities' contributions in the manner agreed to by the Governor and the League of California Cities and the California State Association of Counties. In that agreement, the reduction to each city generally is in proportion to its share (compared with the statewide total for all cities) of sales tax, property tax, and VLF, with each revenue source weighted equally. However, to mitigate the double reduction to San Francisco as both a city and a county, the agreement based San Francisco's share of the statewide city reduction on its share of VLF alone. SB 1096 inadvertently omitted this provision. This measure corrects the city formula to restore the omitted provision, consistent with the agreement between local government and the Governor. This correction will avoid an unintended \$12.5 million increase in the total annual reduction to San Francisco in 2004-05 and 2005-06.
- 2) Correct the allocation mechanism for the annual \$350 million property tax shift from special districts in 2004-05 and 2005-06. The allocation language in SB 1096 would have the unintended effect of doubling the amount of the special district shift in 2005-06 and then increasing their ongoing annual property tax base by \$1.05 billion after the two-year period of the shift (rather than just restoring the \$350 million reduction). This measure revises the allocation mechanism to be consistent with the intended budget action. The cleanup provisions in this bill also clarify that the calculations of districts' property tax shifts will be based on data reported to the State Controller and published in the 2001-02 State Controller's Special Districts Annual Report.

- 3) Restore a provision in the agreement between local governments and the Governor that allow redevelopment agencies (RDAs) to finance the two-year contribution of their local government. However, this measure limits the financing to loans to counties by their RDAs, which must be repaid with interest within three years after the year of the loan.
- 4) Provide that the allocation of the annual \$250 million property tax shift from RDAs in 2004-05 and 2005-06 will be based on data in the most recent RDA report published by the State Controller.
- 5) Allow Los Angeles County to issue "VLF receivable" bonds separately from other local governments, which may issue VLF receivable bonds using a 100-member joint powers authority.
- 6) Include two mosquito abatement districts that were inadvertently excluded within the exemption from the special district property tax shift for mosquito control districts.
- 7) Limit to 4 percent, rather than 10 percent, the property tax reduction to the Laguna Niguel Community Service District.
- 8) Specify that redevelopment pass-throughs to schools will be held harmless for property tax diversions from a county Educational Revenue Augmentation Fund (ERAF) to fund VLF replacement revenues and to backfill "Triple-Flip" local sales tax revenue reductions.
- 9) Revise the allocation of VLF property tax replacement revenue and Motor Vehicle License Fee (MVLFF) revenue to Orange County. Under SB 1096, cities receive all MVLFF revenue net of Realignment funding and debt service payments on Orange County's bankruptcy debt. These MVLFF revenues are offset against the amount of VLF replacement revenue needed in establishing the ongoing base of VLF property tax that cities receive. However, after the Orange County debt is paid off, the county would receive all of its VLF funding from property tax, while the MVLFF revenues used for debt service would, instead, be allocated to cities without any reduction in their property tax revenue. This would increase state costs by tens of millions of dollars annually by diverting more property tax from schools to fund the higher property tax allocation to Orange County. Meanwhile, cities would receive an equivalent "windfall" because they would receive the "freed-up" MVLFF funds previously used for debt service. This measure provides a permanent MVLFF allocation to Orange County of \$54 million annually (plus growth) as part of its ongoing VLF funding. The MVLFF revenue will be dedicated first to debt service and then as general county revenue. This revision will not change overall VLF funding for Orange County but will eliminate the additional unintended future state cost and windfall to cities.
- 10) Correct the VLF "gap" loan repayment language and explicitly provides an appropriation for the gap repayments. (The gap amount is the approximately \$1.3 billion in backfill not paid

to local governments in 2003-04, but which the state has statutorily promised to pay to local governments by August of 2006.) The correction makes it clear that each city and county will be repaid the same amount that they did not receive due to the funding gap.

- 11) Explicitly end the VLF backfill after 2003-04. SB 1096 repeals the backfill provision, but was not chaptered until August. The budget and the local government financing provisions of SB 1096 and Proposition 1A on the November ballot, assume that the backfill ends after 2003-04.
- 12) Clarify the quarter-cent suspension of the local sales tax under the Triple-Flip. The changes would replace the language reducing the local rate by a quarter percent to instead reduce the rate to one percent (in the case of a county) or " three-quarters of one percent or less" in the case of a city. The intent of the change is to address those cities with less than the full one- percent rate or have scheduled rate changes. The clarification ensures that the combined rate will be one percent during the suspension period and that rates are fully restored after the suspension period.
- 13) Make other minor technical corrections.

AS PASSED BY THE ASSEMBLY , this bill was a spot budget trailer bill.

FISCAL EFFECT : The bill's fiscal effect is consistent with the assumptions included in the 2004-05 budget agreement. In the absence of the corrections made by this bill, state savings and the revenue loss to special districts would increase by \$350 million in 2005-06 which would change to an ongoing state loss and equivalent gain to special districts of \$700 million annually in later years. The bill also avoids a future additional state cost of tens of millions of dollars annually after Orange County bankruptcy debt is repaid.

COMMENTS : The 2004-05 budget includes \$1.3 billion of annual General Fund (GF) savings in 2004-05 and 2005-06 by reducing property tax revenues to, or shifting them from, local government. These savings were implemented by SB 1096. Subsequent to enactment of SB 1096, a number of errors, omissions, and necessary revisions have been identified. This cleanup bill addresses various technical issues raised by local governments, the State Controller's Office, the Board of Equalization, and legislative staff. The bill was developed with the participation of bipartisan Assembly and Senate staff as well as the Administration.

Analysis prepared by : Dan Rabovsky / BUDGET / (916-319-2099)

FN: 0008652

Proposition 1A

This amendment proposed by Senate Constitutional Amendment 4 of the 2003–2004 Regular Session (Resolution Chapter 133, Statutes of 2004) expressly amends the California Constitution by amending sections thereof and adding a section thereto; therefore, existing provisions proposed to be deleted are printed in ~~strikeout type~~ and new provisions proposed to be added are printed in *italic type* to indicate that they are new.

PROPOSED AMENDMENTS TO ARTICLES XI, XIII, AND XIII B

First—That Section 15 of Article XI thereof is amended to read:

SEC. 15. (a) ~~AM~~ *From the revenues derived from taxes imposed pursuant to the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2 of the Revenue and Taxation Code), or its successor, other than fees on trailer coaches and mobilehomes, over and above the costs of collection and any refunds authorized by law, those revenues derived from that portion of the vehicle license fee rate that does not exceed 0.65 percent of the market value of the vehicle shall be allocated to counties and cities according to statute.*

~~(b) This section shall apply to those taxes imposed pursuant to that law on and after July 1 following the approval of this section by the voters, as follows:~~

(1) *An amount shall be specified in the Vehicle License Fee Law, or the successor to that law, for deposit in the State Treasury to the credit of the Local Revenue Fund established in Chapter 6 (commencing with Section 17600) of Part 5 of Division 9 of the Welfare and Institutions Code, or its successor, if any, for allocation to cities, counties, and cities and counties as otherwise provided by law.*

(2) *The balance shall be allocated to cities, counties, and cities and counties as otherwise provided by law.*

(b) *If a statute enacted by the Legislature reduces the annual vehicle license fee below 0.65 percent of the market value of a vehicle, the Legislature shall, for each fiscal year for which that reduced fee applies, provide by statute for the allocation of an additional amount of money that is equal to the decrease, resulting from the fee reduction, in the total amount of revenues that are otherwise required to be deposited and allocated under subdivision (a) for that same fiscal year. That amount shall be allocated to cities, counties, and cities and counties in the same pro rata amounts and for the same purposes as are revenues subject to subdivision (a).*

Second—That Section 25.5 is added to Article XIII thereof, to read:

SEC. 25.5. (a) *On or after November 3, 2004, the Legislature shall not enact a statute to do any of the following:*

(1) (A) *Except as otherwise provided in subparagraph (B), modify the manner in which ad valorem property tax revenues are allocated in accordance with subdivision (a) of Section 1 of Article XIII A so as to reduce for any fiscal year the percentage of the total amount of ad valorem property tax revenues in a county that is allocated among all of the local agencies in that county below the percentage of the total amount of those revenues that would be allocated among those agencies for the same fiscal year under the statutes in effect on November 3, 2004. For purposes of this subparagraph, "percentage" does not include any property tax revenues referenced in paragraph (2).*

(B) *Beginning with the 2008–09 fiscal year and except as otherwise provided in subparagraph (C), subparagraph (A) may be suspended for a fiscal year if all of the following conditions are met:*

(i) *The Governor issues a proclamation that declares that, due to a severe state fiscal hardship, the suspension of subparagraph (A) is necessary;*

(ii) *The Legislature enacts an urgency statute, pursuant to a bill passed in each house of the Legislature by rollcall vote entered in the journal, two-thirds of the membership concurring, that contains a suspension of subparagraph (A) for that fiscal year and does not contain any other provision.*

(iii) *No later than the effective date of the statute described in clause (ii), a statute is enacted that provides for the full repayment to local agencies of the total amount of revenue losses, including interest as provided by law, resulting from the modification of ad valorem property tax revenue allocations to local agencies. This full repayment shall be made not later than the end of the third fiscal year immediately following the fiscal year to which the modification applies.*

(C) (i) *Subparagraph (A) shall not be suspended for more than two fiscal years during any period of 10 consecutive fiscal years, which period begins with the first fiscal year for which subparagraph (A) is suspended.*

(ii) *Subparagraph (A) shall not be suspended during any fiscal year if the full repayment required by a statute enacted in accordance with clause (iii) of subparagraph (B) has not yet been completed.*

(iii) *Subparagraph (A) shall not be suspended during any fiscal year if the amount that was required to be paid to cities, counties, and cities and counties under Section 10754.11 of the Revenue and Taxation Code, as that section read on November 3, 2004, has not been paid in full prior to the effective date of the statute providing for that suspension as described in clause (ii) of subparagraph (B).*

(iv) *A suspension of subparagraph (A) shall not result in a total ad valorem property tax revenue loss to all local agencies within a county that exceeds 8 percent of the total amount of ad valorem property tax revenues that were allocated among all local agencies within that county for the fiscal year immediately preceding the fiscal year for which subparagraph (A) is suspended.*

(2) (A) *Except as otherwise provided in subparagraphs (B) and (C), restrict the authority of a city, county, or city and county to impose a tax rate under, or change the method of distributing revenues derived under, the Bradley-Burns Uniform Local Sales and Use Tax Law set forth in Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code, as that law read on November 3, 2004. The restriction imposed by this subparagraph also applies to the entitlement of a city, county, or city and county to the change in tax rate resulting from the end of the revenue exchange period, as defined in Section 7203.1 of the Revenue and Taxation Code as that section read on November 3, 2004.*

(B) *The Legislature may change by statute the method of distributing the revenues derived under a use tax imposed pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law to allow the State to participate in an interstate compact or to comply with federal law.*

(C) *The Legislature may authorize by statute two or more specifically identified local agencies within a county, with the approval of the governing body of each of those agencies, to enter into a contract to exchange allocations of ad valorem property tax revenues for revenues derived from a tax rate imposed under the Bradley-Burns Uniform Local Sales and Use Tax Law. The exchange under this subparagraph of revenues derived from a tax rate imposed under that law shall not require voter approval for the continued imposition of any portion of an existing tax rate from which those revenues are derived.*

(3) *Except as otherwise provided in subparagraph (C) of paragraph (2), change for any fiscal year the pro rata shares in which ad valorem property tax revenues are allocated among local agencies in a county other than pursuant to a bill passed in each house of the Legislature by rollcall vote entered in the journal, two-thirds of the membership concurring.*

(4) *Extend beyond the revenue exchange period, as defined in Section 7203.1 of the Revenue and Taxation Code as that section read on November 3, 2004, the suspension of the authority, set forth in that section on that date, of a city, county, or city and county to impose a sales and use tax rate under the Bradley-Burns Uniform Local Sales and Use Tax Law.*

(5) *Reduce, during any period in which the rate authority suspension described in paragraph (4) is operative, the payments to a city, county, or city and county that are required by Section 97.68 of the Revenue and Taxation Code, as that section read on November 3, 2004.*

(6) *Restrict the authority of a local entity to impose a transactions and use tax rate in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code), or change the method for distributing revenues derived under a transaction and use tax rate imposed under that law, as it read on November 3, 2004.*

(b) *For purposes of this section, the following definitions apply:*

(1) *"Ad valorem property tax revenues" means all revenues derived from the tax collected by a county under subdivision (a) of Section 1 of Article XIII A, regardless of any of this revenue being otherwise classified by statute.*

(2) *"Local agency" has the same meaning as specified in Section 95 of the Revenue and Taxation Code as that section read on November 3, 2004.*

Third—That Section 6 of Article XIII B thereof is amended to read:

SEC. 6. (a) *Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse such that local government for the costs of such the program or increased level of service,*

Proposition 1A (cont.)

except that the Legislature may, but need not, provide such a subvention of funds for the following mandates:

- (a) (1) Legislative mandates requested by the local agency affected ‡.
- (b) (2) Legislation defining a new crime or changing an existing definition of a crime.
- (c) (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.

(b) (1) *Except as provided in paragraph (2), for the 2005–06 fiscal year and every subsequent fiscal year, for a mandate for which the costs of a local government claimant have been determined in a preceding fiscal year to be payable by the State pursuant to law, the Legislature shall either appropriate, in the annual Budget Act, the full payable amount that has not been previously paid, or suspend the operation of the mandate for the fiscal year for which the annual Budget Act is applicable in a manner prescribed by law.*

(2) *Payable claims for costs incurred prior to the 2004–05 fiscal year that have not been paid prior to the 2005–06 fiscal year may be paid over a term of years, as prescribed by law.*

(3) *Ad valorem property tax revenues shall not be used to reimburse a local government for the costs of a new program or higher level of service.*

(4) *This subdivision applies to a mandate only as it affects a city, county, city and county, or special district.*

(5) *This subdivision shall not apply to a requirement to provide or recognize any procedural or substantive protection, right, benefit, or employment status of any local government employee or retiree, or of any local government employee organization, that arises from, affects, or directly relates to future, current, or past local government employment and that constitutes a mandate subject to this section.*

(c) *A mandated new program or higher level of service includes a transfer by the Legislature from the State to cities, counties, cities and counties, or special districts of complete or partial financial responsibility for a required program for which the State previously had complete or partial financial responsibility.*

Fourth—That the people find and declare that this measure and the Taxpayers and Public Safety Protection Act, which appears as Proposition 65 on the November 2, 2004, general election ballot (hereafter Proposition 65) both relate to local government, including matters concerning tax revenues and reimbursement for the cost of state mandates, in a comprehensive and substantively conflicting manner. Because this measure is intended to be a comprehensive and competing alternative to Proposition 65, it is the intent of the people that this measure supersede in its entirety Proposition 65, if this measure and Proposition 65 both are approved and this measure receives a higher number of affirmative votes than Proposition 65. Therefore, in the event that this measure and Proposition 65 both are approved and this measure receives a higher number of affirmative votes, none of the provisions of Proposition 65 shall take effect.

Proposition 65

This initiative measure is submitted to the people in accordance with the provisions of Section 8 of Article II of the California Constitution.

This initiative measure amends an article of, and adds an article to, the California Constitution; therefore, existing provisions proposed to be deleted are printed in ~~strikeout type~~ and new provisions proposed to be added are printed in *italic type* to indicate that they are new.

PROPOSED LAW

THE LOCAL TAXPAYERS AND PUBLIC SAFETY PROTECTION ACT

SECTION 1. Short Title

These amendments to the California Constitution shall be known and may be cited as the Local Taxpayers and Public Safety Protection Act.

SECTION 2. Findings and Purposes

(a) The people of the State of California find that restoring local control over local tax dollars is vital to insure that local tax dollars are used to provide critical local services, including, but not limited to, police, fire, emergency and trauma care, public health, libraries, criminal justice, and road and street maintenance. Reliable funding for these services is essential for the security, well-being, and quality of life of all Californians.

(b) For many years, the Legislature has taken away local tax dollars used by local governments so that the state could control those local tax dollars. In fact, the Legislature has been taking away billions of local tax dollars each year, forcing local governments to either raise local fees or taxes to maintain services, or cut back on critically needed local services.

(c) The Legislature's diversion of local tax dollars from local governments harms local governments' ability to provide such specific services as police, fire, emergency and trauma care, public health, libraries, criminal justice, and road and street maintenance.

(d) In recognition of the harm caused by diversion of local tax dollars and the importance placed on voter control of major decisions concerning government finance, and consistent with existing provisions of the California Constitution that give the people the right to vote on fiscal changes, the people of the State of California want the right to vote upon actions by the state government that take local tax dollars from local governments.

(e) The Local Taxpayers and Public Safety Protection Act is designed to insure that the people of the State of California shall have the right to approve or reject the actions of state government to take away local revenues that fund vitally needed local services.

(f) The Local Taxpayers and Public Safety Protection Act strengthens the requirement that if the state mandates local governments to implement

new or expanded programs, then the state shall reimburse local governments for the cost of those programs.

(g) The Local Taxpayers and Public Safety Protection Act does not amend or modify the School Funding Initiative, Proposition 98 (Section 8 of Article XVI of the California Constitution).

(h) Therefore, the people declare that the purposes of this act are to:

(1) Require voter approval before the Legislature removes local tax dollars from the control of local government, as described in this measure.

(2) Insure that local tax dollars are dedicated to local governments to fund local public services.

(3) Insure that the Legislature reimburses local governments when the state mandates local governments to assume more financial responsibility for new or existing programs.

(4) Prohibit the Legislature from deferring or delaying annual reimbursement to local governments for state-mandated programs.

SECTION 3. Article XIII E is added to the California Constitution, to read:

ARTICLE XIII E

LOCAL TAXPAYERS AND PUBLIC SAFETY PROTECTION ACT

SECTION 1. Statewide Voter Approval Required

(a) *Approval by a majority vote of the electorate, as provided for in this section, shall be required before any act of the Legislature takes effect that removes the following funding sources, or portions thereof, from the control of any local government:*

(1) *Reduces, or suspends or delays the receipt of, any local government's proportionate share of the local property tax when the Legislature exercises its power to apportion the local property tax; or requires any local government to remit local property taxes to the State, a state-created fund, or, without the consent of the affected local governments, to another local government.*

(2) *Reduces, or delays or suspends the receipt of, the Local Government Base Year Fund to any local government, without appropriating funds to offset the reduction, delay, or suspension in an equal amount.*

(3) *Restricts the authority to impose, or changes the method of distributing, the local sales tax.*

(4) *Reduces, or suspends or delays the receipt of, the 2003 Local Government Payment Deferral.*

(5) *Fails to reinstate the suspended Bradley-Burns Uniform Local Sales and Use Tax rate in accordance with Section 97.68 of the Revenue*

March 2, 2004 Primary Election - Proposition 57
Secretary of State Elections My Vote Counts Feedback

Ballot Measure Summary

Proposition 55

Proposition 56

Proposition 57

Analysis

Arguments and Rebuttals

Text of Proposed Law

Proposition 58

Bond Overview

Proposition 57

TEXT OF PROPOSED LAW

This law proposed by Assembly Bill 9 of the 2003-2004 Fifth Extraordinary Session (Chapter 2, 2003-2004 Fifth Extraordinary Session) is submitted to the people in accordance with the provisions of Article XVI of the California Constitution.

This proposed law adds sections to the Government Code; therefore, new provisions proposed to be added are printed in italic type to indicate that they are new.

PROPOSED LAW

SEC. 3. Title 18 (commencing with Section 99050) is added to the Government Code, to read:

TITLE 18. THE ECONOMIC RECOVERY BOND ACT

CHAPTER 1. GENERAL PROVISIONS

99050. (a) This title shall be known and may be cited as the Economic Recovery Bond Act.

(b) The Legislature finds and declares that it is essential to the public welfare that an efficient, equitable, and alternative source of funding be established in order to preserve public education and critical health and safety programs that otherwise could not be funded in light of the accumulated state budget deficit, and that securing the availability of the proceeds of the bonds proposed to be issued and sold pursuant to this title is the most efficient, equitable, and economical means available.

99051. As used in this title, the following terms have the following meanings:

(a) (1) "Accumulated state budget deficit" has the same meaning as in Section 1.3 of Article XVI of the California Constitution.

(2) The amount referred to in paragraph (1) shall be as certified by

the Director of Finance.

(b) "Ancillary obligation" means an obligation of the state entered into in connection with any bonds issued under this title, including the following:

(1) A credit enhancement or liquidity agreement, including any credit enhancement or liquidity agreement in the form of bond insurance, letter of credit, standby bond purchase agreement, reimbursement agreement, liquidity facility, or other similar arrangement.

(2) A remarketing agreement.

(3) An auction agent agreement.

(4) A broker-dealer agreement or other agreement relating to the marketing of the bonds.

(5) An interest rate or other type of swap or hedging contract.

(6) An investment agreement, forward purchase agreement, or similar structured investment contract.

(c) "Committee" means the Economic Recovery Financing Committee created pursuant to Section 99055.

(d) "Fund" means the Economic Recovery Fund created pursuant to Section 99060.

(e) "Resolution" means any resolution, trust agreement, indenture, certificate, or other instrument authorizing the issuance of bonds pursuant to this title and providing for their security and repayment.

(f) "Trustee" means the Treasurer or a bank or trust company within or without the state acting as trustee for any issue of bonds under this title and, if there is more than one issue of bonds, the term means the trustee for each issue of bonds, respectively. If there are cotrustees for an issue of bonds, "trustee" means those cotrustees collectively.

CHAPTER 2. ECONOMIC RECOVERY FINANCING COMMITTEE

99055. (a) Solely for the purpose of authorizing the issuance and sale pursuant to the State General Obligation Bond Law of the bonds authorized by this title and the making of those determinations and the taking of other actions as are authorized by this title, the Economic Recovery Financing Committee is hereby created. For purposes of this title, the Economic Recovery Financing Committee is "the committee" as that term is used in the State General Obligation Bond Law (Chapter 4 (commencing with Section 16720) of Part 3 of Division 4 of Title 2).

(b) The committee consists of all of the following members:

(1) The Governor or his or her designee.

(2) The Director of Finance.

(3) The Treasurer.

(4) The Controller.

(5) The Secretary of Business, Transportation and Housing.

(6) The Director of General Services.

(7) The Director of Transportation.

(c) Notwithstanding any other provision of law, any member may designate a deputy to act as that member in his or her place and stead for all purposes, as though the member were personally present.

(d) The Legislature finds and declares that each member of the committee has previously acted as a member of a similar finance committee.

(e) A majority of the members of the committee shall constitute a quorum of the committee and may act for the committee.

(f) The Director of Finance shall serve as chairperson of the committee.

CHAPTER 3. ECONOMIC RECOVERY FUND

99060. (a) The proceeds of bonds issued and sold pursuant to this

title shall be deposited in the Economic Recovery Fund, which is hereby established in the State Treasury.

(b) Moneys in the fund shall be invested in the Surplus Money Investment Fund, and any income from that investment shall be credited to the fund.

(c) Except for amounts necessary to pay costs of issuance, administrative costs, and any other costs payable in connection with the bonds, and to retire or refund bonds issued and sold pursuant to this title or bonds issued and sold under Title 17 (commencing with Section 99000), the remaining balance of the fund, as determined by the committee, shall be transferred to the General Fund to fund the purposes set forth in this title.

99062. Out of the first money realized from the sale of bonds as provided in this chapter, there shall be redeposited in the General Obligation Bond Expense Revolving Fund, established by Section 16724.5, the amount of all expenditures made for purposes specified in that section, and this money may be used for the same purpose and repaid in the same manner whenever additional bond sales are made.

99064. The proceeds of the bonds issued and sold pursuant to this chapter shall be available for the purpose of providing an efficient, equitable, and economical means of doing both of the following:

(a) Funding the accumulated state budget deficit, which may be accomplished in part by refunding or repaying bonds issued pursuant to Title 17 (commencing with Section 99000).

(b) Paying costs relating to the issuance of bonds under this title, including, but not limited to, providing reserves, capitalized interest, and the costs of obtaining or entering into any ancillary obligation, costs associated with the repayment or refunding of the fiscal recovery bonds issued pursuant to Title 17 (commencing with Section 99000), and administrative and other costs associated with implementing the purposes of this title.

CHAPTER 4. BOND PROVISIONS

99065. (a) Subject to subdivision (b), bonds in the total amount of fifteen billion dollars (\$15,000,000,000), not including the amount of any refunding bonds issued in accordance with Section 99075, or so much thereof as is necessary, may be issued and sold to provide a fund to be used for carrying out the purposes expressed in this title and to reimburse the General Obligation Bond Expense Revolving Fund, pursuant to Section 16724.5. The bonds, when sold, shall be and constitute a valid and binding obligation of the State of California, and the full faith and credit of the State of California is hereby pledged for the punctual payment of both principal of, and interest on, the bonds as the principal and interest become due and payable. Additionally, the bonds, when sold, shall be secured by a pledge of revenues and any other amounts in the Fiscal Recovery Fund created pursuant to Section 99008. The bonds may be secured by different lien priorities on amounts in the Fiscal Recovery Fund.

(b) The amount of bonds that may be issued and sold pursuant to subdivision (a) shall be reduced by the amount of bonds issued pursuant to Title 17 (commencing with Section 99000), and by the amount of bonds issued pursuant to the California Pension Obligation Financing Act (Chapter 7 (commencing with Section 16910) of Part 3 of Division 4 of Title 2), except to the extent those bonds will be retired, defeased, or redeemed with the proceeds of bonds authorized by this title.

(c) Pursuant to this section, the Treasurer shall sell the bonds authorized by the committee. The bonds shall be sold upon the terms and conditions specified in a resolution to be adopted by the committee

pursuant to Section 16731 and Section 99070. Whenever the committee deems it necessary for an effective sale of the bonds, the committee may authorize the Treasurer to sell any issue of bonds at less than their par value. Notwithstanding Section 16754.3, the discount with respect to any issue of the bonds shall not exceed 3 percent of the par value thereof, net of any premium.

99066. The bonds authorized by this title shall be prepared, executed, issued, sold, paid, and redeemed as provided in the State General Obligation Bond Law (Chapter 4 (commencing with Section 16720) of Part 3 of Division 4 of Title 2), and all of the provisions of that law, except subdivisions (a) and (b) of Section 16727 or any other provision in that law that is inconsistent with the terms of this title, apply to the bonds and to this title and are hereby incorporated in this title as though set forth in full in this title.

99067. For purposes of this title, the Department of Finance is designated the "board" as that term is used in the State General Obligation Bond Law.

99069. Notwithstanding any other provision of this title, or of the State General Obligation Bond Law, if the Treasurer sells bonds pursuant to this title that include a bond counsel opinion to the effect that the interest on the bonds is excluded from gross income for federal tax purposes subject to designated conditions, the Treasurer may maintain separate accounts for the bond proceeds invested and for the investment earnings on those proceeds, and may use or direct the use of those proceeds or earnings to pay any rebate, penalty, or other payment required under federal law or take any other action with respect to the investment and use of those bond proceeds that is required or desirable under federal law in order to maintain the tax-exempt status of those bonds and to obtain any other advantage under federal law on behalf of the funds of this state.

99070. (a) (1) The committee shall determine whether or not it is necessary or desirable to issue bonds authorized pursuant to this title in order to carry out the purposes of this title and, if so, the amount of bonds to be issued and sold, the times at which the proceeds of the bonds authorized by this title shall be required to be available, and those other terms and conditions for the bonds authorized by this title as it shall determine necessary or desirable.

(2) In addition to all other powers specifically granted in this title and the State General Obligation Bond Law, the committee may do all things necessary or convenient to carry out the powers and purposes of this title, including the approval of any indenture and any ancillary obligation relating to those bonds, and the delegation of necessary duties to the chairperson, and to the Treasurer as agent for sale of the bonds.

(3) The committee shall determine the amount of the bonds to be issued so that the net proceeds of the bonds issued to fund the accumulated budget deficit, when added to the net proceeds of any bonds issued pursuant to Title 17 (commencing with Section 99000) for that purpose, exclusive of bonds issued pursuant to this title for the purpose of refunding bonds issued pursuant to this title or Title 17 (commencing with Section 99000), will not exceed fifteen billion dollars (\$15,000,000,000) in the aggregate. Nothing in this section shall be construed to limit the ability of the committee to authorize the issuance of any amount of bonds that it shall determine necessary or appropriate to accomplish the purposes of this title, including the refunding or redemption of the bonds issued pursuant to Title 17 (commencing with Section 99000), subject to the limit on the total amount of bonds set forth in Section 99065.

(b) Successive issues of bonds may be authorized and sold to carry out those actions progressively, and it is not necessary that all of the bonds authorized to be issued be sold at any one time. In addition to all other powers specifically granted in this title and the State General Obligation Bond Law, the committee may do all things necessary or convenient, including the delegation of necessary duties to the chairperson and to the Treasurer as agent for sale of the bonds, to carry out the powers and purposes of this title.

99071. The principal of and interest on the bonds and the payment of any ancillary obligations shall be payable from and secured by a pledge of all state sales and use tax revenues in the Fiscal Recovery Fund established pursuant to Section 99008 and any earnings thereon. To the extent that moneys in the Fiscal Recovery Fund are deemed insufficient to make these payments, pursuant to an estimate certified by the Director of Finance and approved by the committee, there shall be collected each year and in the same manner and at the same time as other state revenue is collected, in addition to the ordinary revenues of the state, a sum in an amount required to pay the principal of, and interest on, the bonds and the payment of any ancillary obligations for which payment is authorized by this title and for which the full faith and credit of the state has been pledged. It is the duty of all officers charged by law with any duty in regard to the collection of the revenue to do and perform each and every act that is necessary to collect that additional sum.

99072. (a) Notwithstanding Section 13340, there is hereby continuously appropriated from the Fiscal Recovery Fund established pursuant to Section 99008 an amount that will equal the total of the following:

(1) The sum annually necessary to pay the principal of, and interest on, bonds issued and sold as described in Section 99070, as the principal and interest become due and payable, together with any amount necessary to satisfy any reserve and coverage requirements in the resolution.

(2) The sum necessary to pay any ancillary obligations entered into in connection with the bonds.

(3) Any trustee and other administrative costs incurred in connection with servicing the bonds and ancillary obligations.

(4) Redemption, retirement, defeasance or purchase of any bonds as authorized by the committee prior to their stated maturity dates.

(b) Notwithstanding Section 13340, if the funds appropriated by subdivision (a) are estimated to be insufficient to meet the requirement specified in paragraphs (1) to (4), inclusive, of subdivision (a), as approved pursuant to Section 99071, there is hereby continuously appropriated from the General Fund, for the purposes of this chapter, an amount that will provide sufficient revenues to meet whatever requirements specified in paragraphs (1) to (4), inclusive, of subdivision (a) cannot be met from revenues appropriated from the Fiscal Recovery Fund.

(c) The sales and use tax revenues received pursuant to Sections 6051.5 and 6201.5 of the Revenue and Taxation Code and deposited into the Fiscal Recovery Fund are hereby irrevocably pledged to the payment of principal and interest on the bonds issued pursuant to this title, to payment of any ancillary obligations, and to costs necessary for servicing and administering the bonds and ancillary obligations. The Legislature may elect to deposit additional revenues in the Fiscal Recovery Fund. The pledge of this subdivision shall vest automatically upon execution and delivery of any resolution or agreement relating to ancillary obligations, without the need for any notice or filing in any office or location.

99074. All money deposited in the Economic Recovery Fund that is derived from accrued interest on bonds sold shall be reserved in that fund

and shall be available for transfer to the Fiscal Recovery Fund as a credit to expenditures for bond interest.

99075. The bonds may be refunded in accordance with Article 6 (commencing with Section 16780) of Chapter 4 of Part 3 of Division 4 of Title 2, which is a part of the State General Obligation Bond Law. Approval by the electors of the state for the issuance of the bonds described in this title shall include approval of the issuance of any bonds issued to refund any bonds originally issued under this title or any previously issued refunding bonds.

99076. The Legislature hereby finds and declares that, inasmuch as the proceeds from the sale of bonds authorized by this title are not "proceeds of taxes" as that term is used in Article XIII B of the California Constitution, the disbursement of these proceeds is not subject to the limitations imposed by that article.

99077. The state hereby pledges and agrees with the holders of any bonds issued pursuant to this title that it will not reduce the rate of imposition of either of the taxes imposed pursuant to Sections 6051.5 and 6201.5 of the Revenue and Taxation Code, which generate the revenue deposited in the Fiscal Recovery Fund.

SEC. 8. Sections 1 to 4.20, inclusive, of this act shall become operative only if both of the following occur:

(a) ACA 5 of the 2003-04 Fifth Extraordinary Session is submitted to and approved by the voters at the March 2, 2004, statewide primary election.

(b) The voters adopt the Economic Recovery Bond Act, as set forth in Section 3 of this act.

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County of Los Angeles Test Claim

Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004 Chapter 211 [SB 1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 96.81, 97.75, 97.76, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB 1096; R&R Section 97.68 added by Statutes of 2003, Chapter 162 [AB1766] and amended by SB 1096; R&T Sections 97.70, 97.71, 97.72, 97.73, as added by SB 1096 and amended by AB 2115

Accounting for Local Revenue Realignments

Volume III - Documentation

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County of Los Angeles Test Claim

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Accounting for Local Revenue Realignment

Cost Finding Questionnaire

A. Planning

1. Meeting and conferring with state and local officials to interpret the subject law and establish local operating guidelines.
 - Tax Managers and Chief met with state and local officials in Sacramento.
 - Tax Manager tape-recorded the presentation and provided copies to other managers in the office for further interpretation.
 - Tax Division management planned on informing all affected staff of the new legislation by having a presentation on the issue.

2. Developing or revising local user requirements for the two newly-created funds for additional property tax revenue allocations.
 - Met with our System's Division staff to discuss the issue.
 - Monthly payment distributions of the Educational Revenue Augmentation Fund (ERAF) have to be revised to meet the requirements of the statute.
 - Funds from ERAF have to be transferred to the Triple Flip and Vehicle License Fee (VLF) during the months of December through April (for 04-05 and 05-06).
 - SB813 factor file for FY2004-05 and subsequent years have to be revised.

3. Modifying county policies and procedures in compliance with the subject law.

- County Property Tax Administrative Cost (SB2557) procedures have to be modified to.
- Monthly payment distributions of the Educational Revenue Augmentation Fund (ERAF) have to be modified to meet the requirements of the statute.
- Allocation Factors for SB813 supplemental starting Roll Year 2004-05 to include VLF adjustment amount. Starting FY 2005-06 and any subsequent fiscal year Apportionment Factor for the Unitary Revenue in excess of 2% to include the VLF adjustment amount.

B. Implementation

1. Establishment of Special Funds - **Sales and Use Tax Compensation Fund and In-Lieu Local Sales and Use Tax Revenue** per Revenue and Taxation Code Section 97.68 (a) (2)

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

2. Review of the countywide adjustment amounts submitted by the Department of Finance to the auditor in relation to the counties and cities **sales tax shift**.

3. Allocate the Triple Flip revenues during the fiscal adjustment period 1ST half in January and the 2nd half in May to the County and Cities. Rev. & Tax Section 97.68 (c) (2)

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

4. Adjust Triple Flip to account for the "true-up" amount provided by the State Controller's Office to the County Auditor. Rev. & Tax Section 97.68 (c) (3)

5. Establishment of Special Funds – **Vehicle License Fee Property Tax Compensation Fund and Property Tax In-Lieu of Vehicle License Fee** per Revenue & Taxation Code Section 97.70 (a) (2).

Notes: a) What steps are involved?
b) What are the schedules do you need to prepare?
c) Provide sample forms, memo you prepare.
d) How long did it take you to complete this task?

6. Review of the VLF Adjustment amounts determined by the State Controller's Office and submitted by the Department of Finance to the auditor in relation to the counties and cities **Vehicle License Fee amounts**.

7. Allocate the VLF revenues to the County and Cities. Revenue & Taxation Code Section 97.70 (b) (1).

Notes:
a) What steps are involved?
b) What are the schedules do you need to prepare?
c) Provide sample forms, memo you need to prepare.
d) How long did it take you to complete this task?

8. Calculate Cities and Counties VLF revenues – 2006-07 and Beyond. Revenue & Taxation Code Section 97.70 (c) (1) (C).

Adjust VLF to account for growth - consider 1st year annexations.

Adjust VLF to account for the "true-up" amount provided by the State Controller's Office to the County Auditor.

a) What steps are involved?
b) What are the schedules do you need to prepare?
c) Provide sample forms, memo you need to prepare.
d) How long did it take you to complete this task?

9. Calculate apportionment factor for the 2004-05 Supplemental Tax Roll.

Notes: a) What steps are involved?
b) What are the schedules do you need to prepare?
c) Provide sample forms, memo you prepare.
d) How long did it take you to complete this task?

10. Calculate Unitary Tax Roll in excess of the 2%, beginning with fiscal year 2005-06. Note: AF91 For 2004-05.

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

11. Review of the Educational Revenue Augmentation Fund Shift (**ERAF III**) from the Department of Finance to determine compliance with the statute.

- a) By County and city and county under Section 97.71 (a) (1);
- b) By City and each city and county under Section 97.71 (b) (2);
- c) By Special Districts within each county and multi-county special districts under Sections 97.72 and 97.73; and
- d) By Community Redevelopment Agencies pursuant to Health and Safety Code Section 33681.12.

12. Notify County Office of Education and the State Chancellor's Office.

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

13. The monthly shifting of ERAF funds (RD9 – December through April) to the two newly created funds.

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

14. Shift the 1st half of ERAF III in December from the local taxing jurisdictions to the ERAF fund (RD9).

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

15. Shift the 2nd half of ERAF III in April from the local taxing jurisdictions to the ERAF fund (RD9).

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

16. Inclusion of the ERAF III in the computation of the County Property Tax Administrative Costs (SB2557).

- Notes:
- a) What steps are involved?
 - b) What are the schedules do you need to prepare?
 - c) Provide sample forms, memo you prepare.
 - d) How long did it take you to complete this task?

17. Develop and/or modify software or manual procedures necessary to distribute property tax revenues to schools' Educational Revenue Augmentation Fund (ERAF).

C. Administration, Accounting and Reporting

1. Report in June 2005 to the State Controller's Office the VLF amounts being apportioned to each local agency within the county. Revenue & Taxation Code Section 97.70 (c) (4).
2. Distribute ERAF funds to the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund and periodically input and transfer property tax revenue reallocations to schools' ERAF accounts.
3. Administer new ERAF III transactions, notify all affected local jurisdictions of their account transactions and balances and on request, explain, verify, confirm or research particular new property tax revenue allocations.
4. Account and prepare journal vouchers for custodial account transfers, compute interest earnings for allocation to accounts, reconcile accounts for fiduciary purpose, and documenting all account processing subject to audit.

WHO IS RESPONSIBLE?

A. PLANNING

- A-1 MANAGEMENT
- A-2 MANAGEMENT
- A-3 MANAGEMENT

B. IMPLEMENTATION

- 1. MARIA
- 2. JOE
- 3. DANNY, CONNIE/SAMIR
- 4. GREG, DANNY
- 5. MARIA
- 6. JOE
- 7. DANNY, CONNIE/SAMIR
- 8. GREG
- 9. DANNY, SYLVIA(SYSTEM'S)
- 10. DANNY, SYLVIA(SYSTEMS)
- 11. COUNTY - JOE a,b,and c - JOE
CITIES – JOE
SPECIAL DISTRICTS – JOE
CRA – SANDY/CONNIE
- 12. DANNY,
- 13. BONI
- 14. DANNY, CONNIE/SAMIR
- 15. DANNY, CONNIE/SAMIR
- 16. MARIA
- 17. SYLVIA (SYSTEMS)

C. ADMINISTRATION, ACCOUNTING AND REPORTING

- 1. DANNY, BONI
- 2. BONI
- 3. SAMIR, SANDY
- 4. CONNIE/SAMIR,

County of Los Angeles Test Claim - Accounting for Local Revenue Realignment

Cost Finding Responses

B. IMPLEMENTATION

ITEM #1 - Establishment of Special Funds:

- Sales and Use Tax Compensation Fund and In-Lieu Local Sales and Use Tax Revenue

Per Revenue and Taxation Code

97.68 (a)(2)

- 2) The countywide adjustment amount shall be deposited in a Sales and Use Tax Compensation Fund that shall be established in the treasury of each county.

Steps to request a new fund in to the Countywide Accounting and Purchasing System (CAPS).

To Request a new fund the Accounting Division requires a special form called CAPS Maintenance Form to be filled and all needed documentation attached.

- a) The request of a new Fund should be submitted to Accounting Division with a hard copy and e-mail also. The form must include the following:
 - First column is the request action in this case is to Add then type **A**
 - Second Column Fiscal Year (2 numeric) – Current Fiscal Year
Eg: 2004-05 will use **05**
 - Third Column Fund – Leave blank Accounting will assign the number.
 - Fourth Column Fund Type – for this will go to the online CAPS system FUND TYPE TABLE and choose from list
Eg: **A** (Agency Funds).
 - Fifth Column – Fund Group _ Look online CAPS under the FUND GROUP TABLE for the number that belongs to the type of fund that we are requesting
Eg: **360** (Other Agency Funds)
 - Six Column _ Bank Account Code (2 numeric)
Eg: **01**

ITEM #1 - Establishment of Special Funds: continuation

- Fund Description – Should not be more than 30 characters including spaces)
Eg: **V L F Compensation Fund**
- Department (Alpha)
Eg: **AC**
- Fund Manager (Numeric)
Eg: **10770**
- Complete the bottom portion of this form and submit to Tax Division Chief along with the memo for signature.
- Submit the request along with memo and attachments to:

Accounting Division CAPS Control
Kenneth Hahn Hall of Administration
500 West Temple Street Rm 603
Los Angeles California 90012
Attention : Jerry Kril
- b) Include documentation to support the requirements for the new fund to be added; eg: The Revenue and Taxation Code, memo from the originator etc etc.
- c) After the new fund is created in CAPS we need to send a new request to Accounting Division for the corresponding CAPS Revenue Account to this new fund.
- d) Submit to Accounting Division the memo requesting for the new revenue account and complete the information in the Account Maintenance Form- Revenue:
 - Action code **A** for adding a new revenue
 - F.Y. for the current fiscal year eg: **05**
 - Revenue Source – Leave blank Accounting will send this form back to us with the new revenue number
 - Revenue Class - To get this information go to the online CAPS system and look under the RCLS table to find the description that applies to the type of revenue.
Eg: **81D** (ERAF Tax Revenue)

ITEM #1 - Establishment of Special Funds: continuation

- Revenue Category - Refer to the online CAPS system under the RCAT table
Eg: **81** (Other Taxes)
- Revenue source name - The name can be alpha/numeric no more than 30 characters including spaces.
- Short Name - Can be a combination of alpha/numeric no more than 12 characters including spaces.
- Sub Revenue Source Option - The department uses the letter (**N**)
- Closed Indicator - This is to used to close a revenue source only with letter (**Y**) When adding a new revenue account leave it blank.
- Fill the bottom information for the department and the contact person requesting this account.

97.68. Notwithstanding any other provision of law, in allocating ad valorem property tax revenue allocations for each fiscal year during the fiscal adjustment period, all of the following apply:

(a) (1) The total amount of ad valorem property tax revenue otherwise required to be allocated to a county's Educational Revenue Augmentation Fund shall be reduced by the countywide adjustment amount.

(2) The countywide adjustment amount shall be deposited in a Sales and Use Tax Compensation Fund that shall be established in the treasury of each county.

(b) For purposes of this section, the following definitions apply:

(1) "Fiscal adjustment period" means the period beginning with the 2004-05 fiscal year and continuing through the fiscal year in which the Director of Finance notifies the State Board of Equalization pursuant to subdivision (b) of Section 99006 of the Government Code.

(2) Except as otherwise provided in subdivision (d), the "countywide adjustment amount" means the combined total revenue loss of the county and each city in the county that is annually estimated by the Director of Finance, based upon the actual amount of sales and use tax revenues transmitted under Section 7204 in that county in the prior fiscal year and any projected growth on that amount for the current fiscal year as determined by the State Board of Equalization and reported to the director on or before August 15 of each fiscal year during the fiscal adjustment period, to result for each of those fiscal years from the 0.25 percent reduction in local sales and use rate tax authority applied by Section 7203.1. The director shall adjust the estimates described in this paragraph if the board reports to him or her any changes in the projected growth in local sales and use tax revenues for the current fiscal year.

(3) "In lieu local sales and use tax revenues" means those revenues that are transferred under this section to a county or a city from a Sales and Use Tax Compensation Fund or an Educational Revenue Augmentation Fund.

(c) Except as otherwise provided in subdivision (d), for each fiscal year during the fiscal adjustment period, in lieu sales and use tax revenues in the Sales and Use Tax Compensation Fund shall be allocated among the county and the cities in the county, and those allocations shall be subsequently adjusted, as follows:

(1) The Director of Finance shall, on or before September 1 of each fiscal year during the fiscal adjustment period, notify each county auditor of that portion of the countywide adjustment amount for that fiscal year that is attributable to the county and to each city within that county.

SE1

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

June 15, 2004

TO: John Naimo
Assistant Auditor-Controller

FROM: Susan Linschoten, Chief
Tax Division

**SUBJECT: IMPLEMENTATION OF NEW LEGISLATION FY 2004-05
REQUEST FOR NEW TRUST FUND ACCOUNT**

Consider this my request to establish a new trust fund account in CAPs for the **Sales and Use Tax Compensation Fund (SUTC Fund)**. The account is necessary for implementation of what is better known as the "Triple Flip".

Pursuant to Revenue & Taxation Code Section 97.68 (Assembly Bill 1766), this fund is to be established in the treasury for each County. The fund will be utilized to allocate ad valorem property tax revenue from the Educational Revenue Augmentation Fund to county and cities within each County, as provided by notification from the State Department of Finance.

I have attached the Revenue & Taxation Code Section for your reference.

Should you need additional information, do not hesitate to contact me or your staff may call **Maria Garcia** or **Joe Gaspar** at **3-0270** and **4-5377**, respectively.

SJL:JAG

Attachments

C: Danny Nguyen
Kelvin Aikens
Darlene Hoang

**AUDITOR-CONTROLLER
ACCOUNTING DIVISION
FUND INFORMATION SHEET**

Name of Requestor: SUSAN LINSCHOTEN	Contact person: Maria Garcia Email: mgarcia@auditor.co.la.ca.us
Department: AUDITOR-CONTROLLER- TAX DIV	Tel No. (213)893-0270
Effective Date: 07-01-04	Interest Allocation: N
Fiscal Yr: 04-05	Action: <input checked="" type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Delete

The following information has been updated in FY 05 CAPS TABLES (FUND, FREP)

Fund No	Fund Group	Fund Type	Fund Mgr	Description (30 characters or less)
SE1	360	A	10770	SALES & USE TAX COMPNSATION FD

DISTRIBUTIONS: (ORIGINAL DOCUMENTATION TO FILE)

- | | | |
|--------------------|-----------------------|--------------------------|
| 1. JOHN NAIMO | 6. STEVEN SMITH | 10. SID KIKKAWA - CAO |
| 2. CONNIE YEE | 7. WAI MUNGAL | 11. CONNIE CHUNG- AUD GC |
| 3. JOHN HARTNETT | 8. JOE GASPAR-AUD TAX | 12. LISA LEE-CAO |
| 4. BARBARA HARSHAW | 9. SANFORD JOHNSON | 13. KATIE SZETO -AUD |
| 5. HELEN FUNG | | |

AUDITOR' S USE:

PROCESSED BY: <u>TMSantos</u>	DATE: <u>6-17-04</u>
VERIFIED BY: <u>LPSanAntonio</u>	DATE: <u>6-17-04</u>
NOTIFIED BY: <u>email</u>	DATE: <u>6-18-04</u>

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. Implementation

Item #2 - The monthly shifting of ERAF funds (RD9 – December through April) to the two newly created funds.

- Review of the countywide adjustment amounts submitted by the Department of Finance in relation to the Sales Tax Shift.
- City of Los Angeles being the one with the highest share of the Sales and Use Tax was chosen as the sample.
- Divide the city's 2003-04 local tax allocation \$378,433,209 by the total amount allocated countywide \$1,170,803,254.
- The quotient .323235279 multiplied by the estimated countywide adjustment for 2004-05 \$280,596,109 to give us City of Los Angeles share of \$90,695,756. Please see attached schedule of computation.

Local Tax Allocation 2003-04 (Los Angeles)	378,433,209
Countywide Tax Allocation	1,170,803,254
Quotient	0.323225279
Estimated Countywide Adjustment 04-05	280,596,109
Quotient	0.323225279
City of Los Angeles Share	\$ 90,695,756

Estimated Countywide Adjustment Amount
Los Angeles County
2004-05

32322527⁹

19083	Lomita	1,369,850	0.12%	328,300
19060	Long Beach	41,231,248	3.52%	9,881,530
19050	Los Angeles	378,433,209	32.32%	90,695,756 ✓
19021	Lynwood	2,788,158	0.24%	668,213
19053	Malibu	2,243,759	0.19%	537,742
19022	Manhattan Beach	7,237,401	0.62%	1,734,524
19023	Maywood	853,869	0.07%	204,639
19024	Monrovia	7,926,308	0.68%	1,899,628
19025	Montebello	9,818,259	0.84%	2,353,056
19026	Monterey Park	4,955,758	0.42%	1,187,703
19066	Norwalk	8,397,559	0.72%	2,012,569
19094	Palmdale	15,231,945	1.30%	3,650,506
19027	Palos Verdes Estates	241,262	0.02%	57,821
19048	Paramount	5,899,248	0.50%	1,413,821
19080	Pasadena	31,749,083	2.71%	7,609,023
19068	Pico Rivera	6,385,465	0.55%	1,530,348
19028	Pomona	13,170,536	1.12%	3,156,467
19085	Rancho Palos Verdes	1,014,060	0.09%	243,031
19029	Redondo Beach	8,505,464	0.73%	2,038,430
19047	Rolling Hills	-	0.00%	-
19067	Rolling Hills Estates	1,489,180	0.13%	356,899
19073	Rosemead	3,134,918	0.27%	751,318
19078	San Dimas	4,747,240	0.41%	1,137,729
19030	San Fernando	4,620,669	0.39%	1,107,395
19031	San Gabriel	3,583,873	0.31%	858,915
19032	San Marino	436,370	0.04%	104,581
19101	Santa Clarita	26,998,273	2.31%	6,470,439
19049	Santa Fe Springs	21,279,905	1.82%	5,099,968
19033	Santa Monica	27,444,859	2.34%	6,577,468
19034	Sierra Madre	221,785	0.02%	53,153
19035	Signal Hill	10,528,005	0.90%	2,523,154
19069	South El Monte	3,739,486	0.32%	896,210
19036	South Gate	6,854,087	0.59%	1,642,659
19037	South Pasadena	1,514,090	0.13%	362,869
19077	Temple City	1,396,320	0.12%	334,644
19038	Torrance	38,239,529	3.27%	9,164,531
19039	Vernon	4,965,403	0.42%	1,190,014
19071	Walnut	1,482,161	0.13%	355,216
19040	West Covina	13,610,958	1.16%	3,262,019
19054	West Hollywood	8,575,248	0.73%	2,055,154
19088	Westlake Village	2,781,537	0.24%	666,627
19041	Whittier	9,166,314	0.78%	2,196,810
	TOTAL	1,170,803,254 ✓		280,596,109 ✓

378,433,209 ÷
1,170,803,254 =
0.32322527948 *

0.32322527948 x
280,596,109 =
90,695,755.7525 *

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. IMPLEMENTATION

ITEM #3 - Allocate the Tripple Flip revenues during the fiscal year adjustment period to the County and Cities. Rev. & Taxation Section 97.68 (c) (2)

a) What steps are involved?

In January and May, funds transferred from fund RD9 into fund SE1 are to be distributed to all accounts for County General and Cities.

b) What are the schedules do you need to prepare?

In January a memo to the CRA/Distribution Section Manager was prepared for the 1st payment to County General and Cities from funds SE1. The memo indicated how the funds were to be distributed. In addition, a schedule was attached designating the amounts to be distributed to each agency account.

c) Provide sample forms/memos you prepare.

Please refer to attachment A-1 & B-1.

d) How long did it take you to complete this task?

This task was completed in three hours. Two hours to prepare the attached schedule and an hour to complete the request from beginning to end.

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

January 5, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager
Apportionment/Refund Section

SUBJECT: **VEHICLE LICENSE FEE AND SALES & USE TAX 1st PAYMENT
2004-05**

*KA
JAG*

Attached please find the Vehicle License Fee and the Sales & Use Tax payment schedule for County General and Cities. Utilize the schedule to transfer **\$609,897,407.00** from the Vehicle License Fee Compensation Fund (SF7) and **\$140,298,076.00** from the Sales & Use Tax Compensation Fund (SE1) to all respective agencies during the January 20th, 2005 payment.

Should you have any questions, please contact **Joe Gaspar** at 4-5377.

KA:JAG:fs
Shared:Apportionment:Special:ERAF:2004-05 ERAF:Memos: VLF & Sales Tax 1st Payment 2004

VLF SF7 8067
TF SE1 8066

③
#01-25⁻¹⁸⁻
RV 1/7/05 JAG
RA 1/14/05 JAG
DD
ref: new

54

CM 1-5-05

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP JANUARY	VLF SWAP MAY
001.05	LOS ANGELES COUNTY GENERAL	733,331,874	366,665,937	366,665,937
100.01	CITY-ALHAMBRA TD #1	4,793,734	2,396,867 /	2,396,867
101.01	CITY-AGOURA HILS	1,234,975	617,488 /	617,487
104.01	CITY-ARCADIA TD #1	2,981,740	1,490,870 /	1,490,870
106.01	CITY-ARTESIA TD #1	959,694	479,847 /	479,847
108.01	CITY-AVALON TD #1	186,682	93,341 /	93,341
112.01	CITY-AZUSA TD #1	2,570,701	1,285,351 /	1,285,350
114.01	CITY-BALDWIN PK TD #1	4,287,875	2,143,938 /	2,143,937
116.01	CITY-BELL TD #1	2,156,664	1,078,332 /	1,078,332
118.01	CITY-BELLFLOWER TD #1	4,288,858	2,144,429 /	2,144,429
119.01	CITY-BELL GARDEN TD #1	2,454,139	1,227,070 /	1,227,069
120.01	CITY-BEV HILLS TD #1	1,906,175	953,088 /	953,087
122.01	CITY-BRADBURY TD #1	52,319	26,160 /	26,159
124.01	CITY-BURBANK TD #1	5,631,892	2,815,946 /	2,815,946
125.01	CITY-CARSON TD #1	5,369,607	2,684,804 /	2,684,803
126.01	CITY-CALABASAS TD # 1	1,229,227	614,614 /	614,613
128.01	CITY-CLAREMONT TD #1	1,940,122	970,061 /	970,061
131.01	CITY-COMMERCE TD #1	746,134	373,067 /	373,067
132.01	CITY-COMPTON TD #1	5,231,043	2,615,522 /	2,615,521
136.01	CITY-COVINA TD #1	2,622,429	1,311,215 /	1,311,214
138.01	CITY-CUDAHY TD #1	1,431,576	715,788 /	715,788
140.01	CITY-CULVER CITY TD #1	2,168,530	1,084,265 /	1,084,265
142.01	CITY-CERRITOS TD #1	3,053,310	1,526,655 /	1,526,655
143.01	CITY-DOWNEY TD #1	6,015,674	3,007,837 /	3,007,837
144.01	CITY-EL MONTE TD #1	6,589,888	3,294,944 /	3,294,944
145.01	CITY-DUARTE TD #1	1,206,093	603,047 /	603,046
146.01	CITY-DIAMOND BAR TD # 1	3,195,280	1,597,640 /	1,597,640
148.01	CITY-EL SEGUNDO TD #1	940,740	470,370 /	470,370
152.01	CITY-GARDENA TD #1	3,236,798	1,618,399 /	1,618,399
156.01	CITY-GLENDALE TD #1	10,966,315	5,483,158 /	5,483,157
160.01	CITY-GLENDORA TD #1	2,777,444	1,388,722 /	1,388,722
163.01	CITY-HAWAII GDNS RP #1	876,088	438,044 /	438,044
164.01	CITY-HAWTHORNE TD #1	4,702,307	2,351,154 /	2,351,153
168.01	CITY-HERMOSA BCH TD #1	1,044,615	522,308 /	522,307
170.01	CITY-HIDDEN HILL TD #1	112,502	56,251 /	56,251
172.01	CITY-HUNTINGTN P TD #1	3,441,680	1,720,840 /	1,720,840
174.01	CITY-INDUSTRY TD #1	42,684	21,342 /	21,342
176.01	CITY-INGLEWOOD TD #1	6,284,642	3,142,321 /	3,142,321
177.01	CITY-IRWINDALE TD #1	79,634	39,817 /	39,817
178.01	CITY-LA PUENTE TD #1	2,401,559	1,200,780 /	1,200,779
179.01	CITY-LAKEWOOD TD #1	4,635,198	2,317,599 /	2,317,599
180.01	CITY-LA VERNE	1,775,503	887,752 /	887,751
181.01	CITY-LAWNDALE TD #1	1,850,817	925,409 /	925,408

**LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05**

AGENCY ACCT NO	AGENCY NAME	VLF SWAP	VLF SWAP	VLF SWAP
		TOTAL	JANUARY	MAY
182.01	CITY-LA MIRADA TD #1	2,795,004	1,397,502 ✓	1,397,502
183.01	CITY-LOMITA TD #1	1,171,012	585,506 ✓	585,506
184.01	CITY-LONG BEACH TD #1	26,005,654	13,002,827 ✓	13,002,827
185.01	CITY-LA CANADA-F TD #1	1,194,858	597,429 ✓	597,429
186.01	CITY-LANCASTER TD #1	7,203,634	3,601,817 ✓	3,601,817
187.01	CITY-LA HABRA HT TD # 1	329,166	164,583 ✓	164,583
188.01	CITY-LOS ANGELES TD #1	208,932,032	104,466,016 ✓	104,466,016
200.01	CITY-LYNWOOD TD #1	3,893,182	1,946,591 ✓	1,946,591
203.01	CITY-MALIBU TD # 1	736,413	368,207 ✓	368,206
204.01	CITY-MANHATTAN B TD #1	1,952,625	976,313 ✓	976,312
208.01	CITY-MAYWOOD TD #1	1,570,942	785,471 ✓	785,471
212.01	CITY-MONROVIA TD #1	2,073,683	1,036,842 ✓	1,036,841
216.01	CITY-MONTEBELLO TD #1	3,483,864	1,741,932 ✓	1,741,932
220.01	CITY-MONTEREY PK TD #1	3,417,857	1,708,929 ✓	1,708,928
222.01	CITY-NORWALK TD #1	6,103,716	3,051,858 ✓	3,051,858
224.01	CITY-PALOS VRD E TD #1	752,872	376,436 ✓	376,436
225.01	CITY-PALMDALE TD #1	7,302,592	3,651,296 ✓	3,651,296
226.01	CITY-PARAMOUNT TD #1	3,220,418	1,610,209 ✓	1,610,209
228.01	CITY-PASADENA TD #1	7,691,988	3,845,994 ✓	3,845,994
230.01	CITY-PICO RIVERA TD #1	3,724,670	1,862,335 ✓	1,862,335
232.01	CITY-POMONA TD #1	8,449,514	4,224,757 ✓	4,224,757
234.01	CITY-RANCHO P V TD #1	2,410,917	1,205,459 ✓	1,205,458
236.01	CITY-REDONDO BCH TD #1	3,574,910	1,787,455 ✓	1,787,455
237.01	CITY-ROSEMEAD TD #1	3,165,145	1,582,573 ✓	1,582,572
238.01	CITY-ROLLING HLS TD #1	109,502	54,751 ✓	54,751
239.01	CITY-ROLL HLS ES TD #1	453,786	226,893 ✓	226,893
240.01	CITY-S FERNANDO TD #1	1,323,023	661,512 ✓	661,511
241.01	CITY-SAN DIMAS TD #1	2,048,998	1,024,499 ✓	1,024,499
244.01	CITY-SAN GABRIEL TD #1	2,238,302	1,119,151 ✓	1,119,151
248.01	CITY-SAN MARINO TD #1	725,649	362,825 ✓	362,824
249.01	CITY-SANTA CLARITA TD #1	8,802,077	4,401,039 ✓	4,401,038
250.01	CITY-SANTA FE SP TD #1	1,002,977	501,489 ✓	501,488
252.01	CITY-SANTA MONIC TD #1	4,829,558	2,414,779 ✓	2,414,779
256.01	CITY-SIERRA MADR TD #1	591,611	295,806 ✓	295,805
260.01	CITY-SIGNAL HILL TD #1	592,107	296,054 ✓	296,053
262.01	CITY-SO EL MONTE TD #1	1,233,864	616,932 ✓	616,932
264.01	CITY-SOUTH GATE TD #1	5,651,940	2,825,970 ✓	2,825,970
268.01	CITY-SO PASADENA TD #1	1,363,482	681,741 ✓	681,741
270.01	CITY-TEMPLE CITY TD #1	1,969,589	984,795 ✓	984,794
272.01	CITY-TORRANCE TD #1	7,809,363	3,904,682 ✓	3,904,681
276.01	CITY-VERNON TD #1	5,291	2,646	2,645
278.01	CITY-WALNUT TD #1	1,768,819	884,410 ✓	884,409
280.01	CITY-WEST COVINA TD #1	5,946,326	2,973,163 ✓	2,973,163

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
APPORTIONMENT AND REFUND SECTION
ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP JANUARY	VLF SWAP MAY
282.01	CITY-W LAKE VILL TD # 1	492,442	246,221 ✓	246,221
283.01	CITY W HOLLYWOOD	2,018,308	1,009,154 ✓	1,009,154
284.01	CITY-WHITTIER TD #1	4,856,337	2,428,169 ✓	2,428,168
TOTAL		<u>1,219,794,780</u>	<u>609,897,407</u>	<u>609,897,373</u>

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTYWIDE ADJUSTMENT AMOUNT
 PURSUANT TO SECTION 97.68 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	TRIPLE FLIP TOTAL	↓	TRIPLE FLIP	TRIPLE FLIP
			JANUARY	MAY	
001.05	LOS ANGELES COUNTY GENERAL	10,893,651		5,446,826	5,446,825
100.01	CITY-ALHAMBRA TD #1	2,884,822		1,442,411 /	1,442,411
101.01	CITY-AGOURA HILLS	742,400		371,200 /	371,200
104.01	CITY-ARCADIA TD #1	1,845,777		922,889 /	922,888
106.01	CITY-ARTESIA TD #1	475,470		237,735 /	237,735
108.01	CITY-AVALON TD #1	157,774		78,887 /	78,887
112.01	CITY-AZUSA TD #1	986,673		493,337 /	493,336
114.01	CITY-BALDWIN PK TD #1	1,123,987		561,994 /	561,993
116.01	CITY-BELL TD #1	576,559		288,280 /	288,279
118.01	CITY-BELLFLOWER TD #1	1,322,635		661,318 /	661,317
119.01	CITY-BELL GARDEN TD #1	346,964		173,482 /	173,482
120.01	CITY-BEV HILLS TD #1	4,792,038		2,396,019 /	2,396,019
122.01	CITY-BRADBURY TD #1	2,070		1,035 /	1,035
124.01	CITY-BURBANK TD #1	6,195,272		3,097,636 /	3,097,636
125.01	CITY-CARSON TD #1	4,909,191		2,454,596 /	2,454,595
126.01	CITY-CALABASAS TD #1	1,169,496		584,748 /	584,748
128.01	CITY-CLAREMONT TD #1	1,151,880		575,940 /	575,940
131.01	CITY-COMMERCE TD #1	2,748,010		1,374,005 /	1,374,005
132.01	CITY-COMPTON TD #1	1,114,857		557,429 /	557,428
136.01	CITY-COVINA TD #1	1,946,180		973,090 /	973,090
138.01	CITY-CUDAHY TD #1	314,282		157,141 /	157,141
140.01	CITY-CULVER CITY TD #1	3,836,964		1,918,482 /	1,918,482
142.01	CITY-CERRITOS TD #1	6,343,468		3,171,734 /	3,171,734
143.01	CITY-DOWNEY TD #1	3,112,358		1,556,179 /	1,556,179
144.01	CITY-EL MONTE TD #1	4,214,051		2,107,026 /	2,107,025
145.01	CITY-DUARTE TD #1	1,027,999		514,000 /	513,999
146.01	CITY-DIAMOND BAR TD #1	752,464		376,232 /	376,232
148.01	CITY-EL SEGUNDO TD #1	1,984,653		992,327 /	992,326
152.01	CITY-GARDENA TD #1	1,892,673		946,337 /	946,336
156.01	CITY-GLENDALE TD #1	6,803,447		3,401,724 /	3,401,723
160.01	CITY-GLENDORA TD #1	1,614,263		807,132 /	807,131
163.01	CITY-HAWAII GDNS RP #1	141,335		70,668 /	70,667
164.01	CITY-HAWTHORNE TD #1	2,250,462		1,125,231 /	1,125,231
168.01	CITY-HERMOSA BCH TD #1	620,506		310,253 /	310,253
170.01	CITY-HIDDEN HILL TD #1	4,154		2,077 /	2,077
172.01	CITY-HUNTINGTN P TD #1	1,319,925		659,963 /	659,962
174.01	CITY-INDUSTRY TD #1	6,712,402		3,356,201 /	3,356,201
176.01	CITY-INGLEWOOD TD #1	1,960,093		980,047 /	980,046
177.01	CITY-IRWINDALE TD #1	922,149		461,075 /	461,074
178.01	CITY-LA PUENTE TD #1	603,328		301,664 /	301,664
179.01	CITY-LAKEWOOD TD #1	2,593,166		1,296,583 /	1,296,583
180.01	CITY-LA VERNE	776,329		388,165 /	388,164
181.01	CITY-LAWNDALE TD #1	552,097		276,049 /	276,048

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTYWIDE ADJUSTMENT AMOUNT
 PURSUANT TO SECTION 97.68 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	TRIPLE FLIP TOTAL	TRIPLE FLIP JANUARY	TRIPLE FLIP MAY
182.01	CITY-LA MIRADA TD #1	2,163,671	1,081,836 ✓	1,081,835
183.01	CITY-LOMITA TD #1	328,300	164,150 ✓	164,150
184.01	CITY-LONG BEACH TD #1	9,881,530	4,940,765 ✓	4,940,765
185.01	CITY-LA CANADA-F TD #1	451,996	225,998 ✓	225,998
186.01	CITY-LANCASTER TD #1	3,861,754	1,930,877 ✓	1,930,877
187.01	CITY-LA HABRA HT TD # 1	9,535	4,768 ✓	4,767
188.01	CITY-LOS ANGELES TD #1	90,695,756	45,347,878 ✓	45,347,878
200.01	CITY-LYNWOOD TD #1	668,213	334,107 ✓	334,106
203.01	CITY-MALIBU TD # 1	537,742	268,871 ✓	268,871
204.01	CITY-MANHATTAN B TD #1	1,734,524	867,262 ✓	867,262
208.01	CITY-MAYWOOD TD #1	204,639	102,320 ✓	102,319
212.01	CITY-MONROVIA TD #1	1,899,628	949,814 ✓	949,814
216.01	CITY-MONTEBELLO TD #1	2,353,056	1,176,528 ✓	1,176,528
220.01	CITY-MONTEREY PK TD #1	1,187,703	593,852 ✓	593,851
222.01	CITY-NORWALK TD #1	2,012,569	1,006,285 ✓	1,006,284
224.01	CITY-PALOS VRD E TD #1	57,821	28,911 ✓	28,910
225.01	CITY-PALMDALE TD #1	3,650,506	1,825,253 ✓	1,825,253
226.01	CITY-PARAMOUNT TD #1	1,413,821	706,911 ✓	706,910
228.01	CITY-PASADENA TD #1	7,609,023	3,804,512 ✓	3,804,511
230.01	CITY-PICO RIVERA TD #1	1,530,348	765,174 ✓	765,174
232.01	CITY-POMONA TD #1	3,156,467	1,578,234 ✓	1,578,233
234.01	CITY-RANCHO P V TD #1	243,031	121,516 ✓	121,515
236.01	CITY-REDONDO BCH TD #1	2,038,430	1,019,215 ✓	1,019,215
237.01	CITY-ROSEMEAD TD #1	751,318	375,659 ✓	375,659
239.01	CITY-ROLL HLS ES TD #1	356,899	178,450 ✓	178,449
240.01	CITY-S FERNANDO TD #1	1,107,395	553,698 ✓	553,697
241.01	CITY-SAN DIMAS TD #1	1,137,729	568,865 ✓	568,864
244.01	CITY-SAN GABRIEL TD #1	858,915	429,458 ✓	429,457
248.01	CITY-SAN MARINO TD #1	104,581	52,291 ✓	52,290
249.01	CITY-SANTA CLARITA TD #1	6,470,439	3,235,220 ✓	3,235,219
250.01	CITY-SANTA FE SP TD #1	5,099,968	2,549,984 ✓	2,549,984
252.01	CITY-SANTA MONIC TD #1	6,577,468	3,288,734 ✓	3,288,734
256.01	CITY-SIERRA MADR TD #1	53,153	26,577 ✓	26,576
260.01	CITY-SIGNAL HILL TD #1	2,523,154	1,261,577 ✓	1,261,577
262.01	CITY-SO EL MONTE TD #1	896,210	448,105 ✓	448,105
264.01	CITY-SOUTH GATE TD #1	1,642,659	821,330 ✓	821,329
268.01	CITY-SO PASADENA TD #1	362,869	181,435 ✓	181,434
270.01	CITY-TEMPLE CITY TD #1	334,644	167,322 ✓	167,322
272.01	CITY-TORRANCE TD #1	9,164,531	4,582,266 ✓	4,582,265
276.01	CITY-VERNON TD #1	1,190,014	595,007 ✓	595,007
278.01	CITY-WALNUT TD #1	355,216	177,608 ✓	177,608
280.01	CITY-WEST COVINA TD #1	3,262,019	1,631,010 ✓	1,631,009
282.01	CITY-W LAKE VILL TD # 1	666,627	333,314 ✓	333,313

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
APPORTIONMENT AND REFUND SECTION
ESTIMATED COUNTYWIDE ADJUSTMENT AMOUNT
PURSUANT TO SECTION 97.68 OF THE R & T CODE
FISCAL YEAR 2004-05



AGENCY ACCT NO	AGENCY NAME	TRIPLE FLIP TOTAL	TRIPLE FLIP JANUARY	TRIPLE FLIP MAY
283.01	CITY W HOLLYWOOD	2,055,154	1,027,577	1,027,577
284.01	CITY-WHITTIER TD #1	2,196,810	1,098,405	1,098,405
TOTAL		280,596,109	140,298,076	140,298,033

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. IMPLEMENTATION

ITEM #4 - Adjust Triple Flip to account for the "true-up" amount provided by the State Controller's Office to the County Auditor.

- In July 2005, the State Controller's Office calculates the 2004-05 "true-up" on the Triple Flip.
- This number will be reported to the Department of Finance on September 1, 2005 who in turn will notify counties and cities of the actual 2005-06 Sales and Use Tax Revenue including the 2004-05 "true-up".
- Distribution of the 1st half of countywide adjustment amount into Sales Tax Compensation Fund will be on or before January 31, 2006.
Estimated time to process this task is 3 hours.
- Distribution of the 2nd half of countywide adjustment amount into Sales Tax Compensation Fund will be on or before May 31, 2006.
Estimated time to process this task is 1 hour.

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

B. IMPLEMENTATION

Item #5 - Establishment of Special Funds:

- Vehicle License Fee Property Tax Compensation Fund. And Property Tax In-Lieu of Vehicle License Fee.

Per Revenue and Taxation Code

97.70 (a) (2)

2) The countywide vehicle license fee adjustment amount shall be allocated to the Vehicle License Fee Property Tax Compensation Fund that shall be established in the treasury of each county.

Request in writing to the Accounting Division Chief should be submitted to this address:

Accounting Division CAPS Control
Kenneth Hahn Hall of Administration
500 West Temple Street Rm 603
Los Angeles California 90012
Attention : Jerry Kril

- a) Include documentation to support the requirements for the new fund to be added; eg: The Revenue and Taxation Code, memo from the originator etc etc.
- b) Also include the Fund Maintenance Form. Instructions and how to fill this forms are included in top of this document.
 - a. Estimated time to complete this task is 12 hrs
- c) After the new fund is created in CAPS we need to send a new request to Accounting Division this time for the corresponding CAPS Revenue Account to this new fund.
- d) Submit to Accounting Division the memo requesting for the new revenue account and complete the information in the Account Maintenance Form- Revenue. See B(1) for details..
- e) After the Revenue Account is placed in CAPS accounting will forward back the form with the corresponding revenue account number. Under Revenue Source Column.

97.70. Notwithstanding any other provision of law, for the 2004-05 fiscal year and for each fiscal year thereafter, all of the following apply:

(a) (1) (A) The auditor shall reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to a county's Educational Revenue Augmentation Fund by the countywide vehicle license fee adjustment amount.

(B) If, for the fiscal year, after complying with Section 97.68 there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county Educational Revenue Augmentation Fund for the auditor to complete the allocation reduction required by subparagraph (A), the auditor shall additionally reduce the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in the county for that fiscal year by an amount equal to the difference between the countywide vehicle license fee adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the county Educational Revenue Augmentation Fund for that fiscal year. This reduction for each school district and community college district in the county shall be the percentage share of the total reduction that is equal to the proportion that the total amount of ad valorem property tax revenue that is otherwise required to be allocated to the school district or community college district bears to the total amount of ad valorem property tax revenue that is otherwise required to be allocated to all school districts and community college districts in a county. For purposes of this subparagraph, "school districts" and "community college districts" do not include any districts that are excess tax school entities, as defined in Section 95.

(2) The countywide vehicle license fee adjustment amount shall be allocated to the Vehicle License Fee Property Tax Compensation Fund that shall be established in the treasury of each county.

(b) (1) The auditor shall allocate moneys in the Vehicle License Fee Property Tax Compensation Fund according to the following:

(A) Each city in the county shall receive its vehicle license fee adjustment amount.

(B) Each county and city and county shall receive its vehicle license fee adjustment amount.

(2) The auditor shall allocate one-half of the amount specified in paragraph (1) on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year.

(c) For purposes of this section, all of the following apply:

(1) "Vehicle license fee adjustment amount" for a particular city, county, or a city and county means, subject to an adjustment under paragraph (2) and Section 97.71, all of the following:

(A) For the 2004-05 fiscal year, an amount equal to the difference between the following two amounts:

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

SF7

October 12, 2004

ok
john

FD GRP 360
NEW FUND

"VLF PROP TAX COMPENSATION FD"
SHORT NAME "VLF PTC FD"

TO: John Naimo
Assistant Auditor-Controller

FROM: Susan Linschoten, Chief
Tax Division

[Handwritten signature]

SUBJECT: IMPLEMENTATION OF NEW LEGISLATION FY 2004-05
REQUEST FOR NEW TRUST FUND ACCOUNT

Consider this my request to establish a new trust fund account in CAPS for the **Vehicle License Fee Property Tax Compensation Fund (VLF Compensation Fund)**.

Pursuant to Revenue & Taxation Code Section 97.70(a)(2), this fund is to be established in the treasury of each County. The fund will be utilized in the allocation of the Vehicle Licence Fee adjusted amount to county and cities as provided by notification from the State Controller.

I have attached the Revenue & Taxation Code Section for your reference.

Should you need additional information, do not hesitate to contact me or your staff may call **Maria Garcia** or **Joe Gaspar** at 3-0270 and 4-5377, respectively.

SJL:JG

Attachments

C: Danny Nguyen
Kelvin Aikens
Darlene Hoang

10/15/04
FREP
AC

**COUNTY OF LOS ANGELES
FUND MAINTENANCE FORM
(PLUS THE FDEP TABLE)**

Requested by: Susan Linschoten

Effective date: 10/12/04

TO: AUDITOR-CONTROLLER
CAPS CONTROL SECTION
603 HALL OF ADMINISTRATION
LOS ANGELES, CA 90012

Please use Call (88) for the FUND Short Name

ACID	F.Y.	FUND	FUND TYPE	FUND GROUP	BANK ACCT CODE	FUND DESCRIPTION (30 CHAR'S OR LESS)	DEPT MGR	FUND MGR	INT ALLOC (Y,N)	APPROP (C,P,N)	EXPENSE (P,N)	REV BUDGET (C,P,N)	ALLOT (C,P,N)	YTD ALLOT (Y,N)	IG BUD (Y,N)	EXP BUD (Y,N,A)	EXP BUD (Y,N,A)	EXP BUD (Y,N,A)	EXP BUD (Y,N,A)	REV BUD (Y,N,A)	REV BUD (Y,N,A)	REV BUD (Y,N,A)	REV BUD (Y,N,A)	ALLOT (Y,N)	RESTRICT (Y,N)
1	A	05	A	360	01	V L F COMPENSATION FUND	AC	10770																	
2																									
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ADD A Fund account to be added

CHANGE C ~~Please change the field(s) indicated~~

DELETE D Fund account will have a closed indicator on

REQUESTING DEPT INFO: _____ DATE: 10/12/2004

AUDITOR'S USE only: _____ DATES _____

ORIGINATING ORGANIZATION: _____ AUDITOR CONTROLLER-TAX DIVISION

PREPARED BY: JOE GASPAR

PHONE NUMBER: 974-5377

E-MAIL ADDRESS: JGASPAR@AUDITOR.CO.LA.CA.US

PROCESSED BY: _____

REVIEWED BY: _____

APPROVED BY: _____

DEPT NOTIFIED: _____

e-mail completed, approved from to: Teresa Santos, CAPS Section

tsantos@auditor.co.la.us

AUDITOR-CONTROLLER
ACCOUNTING DIVISION
FUND INFORMATION SHEET

Name of Requestor: SUSAN LINSCHOTEN	Contact person: MARIA GARCIA Email: mgarcia@auditor.co.la.ca.us
Department: AUDITOR-CONTROLLER-TAX DIV	Tel No. 213-893-0270
Effective Date: 10-12-05	Interest Allocation: N
Fiscal Yr: 04-05	Action: <input checked="" type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Delete

The following information has been updated in FY 05 CAPS TABLES (FUND, FREP & FDEP)

Fund No	Fund Group	Fund Type	Fund Mgr	Description (30 characters or less)
SE1	360	A	10770	VLF PROP TAX COMPENSATION FD

DISTRIBUTIONS: (ORIGINAL DOCUMENTATION TO FILE)

- | | | |
|--------------------|-----------------------|--------------------------|
| 1. JOHN NAIMO | 6. STEVEN SMITH | 11. EVA SNIDER - CAO |
| 2. CONNIE YEE | 7. WAI MUNGAL | 12. CONNIE CHUNG- AUD GC |
| 3. JOHN HARTNETT | 8. JOE GASPAS-AUD TAX | 13. LISA LEE-CAO |
| 4. BARBARA HARSHAW | 9. SANFORD JOHNSON | 14. KATIE SZETO |
| 5. HELEN FUNG | 10. SID KIKKAWA - CAO | 15. ROBERT DAVIS |

AUDITOR' S USE:

PROCESSED BY: <u>TMSantos</u>	DATE: <u>10-15-04</u>
VERIFIED BY: <u>LPSanAntonio</u>	DATE: <u>10-15-04</u>
NOTIFIED BY: <u>email</u>	DATE: <u>10-15-04</u>

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

December 06, 2004

TO: John Naimo *John*
Assistant Auditor-Controller

FROM: Susan Linschoten, Chief
Tax Division *Susan*

**SUBJECT: IMPLEMENTATION OF NEW LEGISLATION FY 2004-05
REQUEST FOR NEW REVENUE ACCOUNTS**

Consider this my request to establish two new Revenue Accounts in CAPS for the **In-Lieu Sales and Use Tax Revenue (S&UT)** and the **Property Tax In-Lieu of Vehicle License Fee (VLF)**. These two revenue accounts are necessary for implementation of Senate Bill 1096, approved by the Governor last August 5, 2004.

I have attached the Account Maintenance Form-Revenue and the chaptered version of the bill for your reference.

Should you need additional information, do not hesitate to contact me or your staff may call **Maria Garcia** or **Joe Gaspar** at **3-0270** and **4-5377**, respectively.

SJL:JAG

Attachments

C: Connie Diep
Kelvin Aikens
Darlene Hoang

ACTION: S TABLEID: FTYPE USERID: E281882
FUND TYPE TABLE
KEY IS FUND TYPE
TYPE NAME

07/15/04 02:03:18 PM

- 01- A AGENCY FUNDS
- 02- C FDS W/ ENCS TO ROLL AS COMMIT
- 03- D FD WITH BUD CONT BUT NO COMMIT
- 04- E ENTERPRISE FUND
- 05- F GENERAL FIXED ASSET GROUP
- 06- I INTERNAL SERVICE FUND
- 07- L GENL LONG TERM DEBT GROUP
- 08- N NON-EXPENDABLE TRUST FUND
- 09- O OTHER FUNDS
- 10- P PENSION TRUST FUND
- 11- R SPECIAL REVENUE FUND
- 12- T EXPENDABLE TRUST FUND
- 13- W REVENUE REFUND FUND
- 14-
- 15-
- 16-
- 14-*L008 END OF FILE

4-© 1 Sess-1 159.83.73.4 IPA02298 1/10

ACTION: R TABLEID: FGRP USERID: E282705

07/16/04 09:50:28 AM

FUND GROUP TABLE

KEY IS FISC YEAR, FUND GROUP

FISC YEAR	FUND GROUP	FUND GROUP DESCRIPTION
01- 05	306	PERMANENT FUNDS-ANNUITIES
02- 05	307	INTERNAL SERVICE FUNDS
03- 05	310	AVIATION ENTERPRISE FUNDS
04- 05	315	MARINA ENTERPRISE FUND
05- 05	320	ENTERPRISE-HOSPITAL FUNDS
06- 05	325	ENTERPRISE-WATERWORK FUNDS
07- 05	330	ENTERPRISE-WATERWORK BOND FNDS
08- 05	335	AGENCY FUNDS-OTHER SPEC DIST
09- 05	340	AG FUNDS-SANIT DIST & REF DISP
10- 05	345	AGENCY FUNDS-TRIAL COURTS
11- 05	350	AGENCY FUNDS-MUNICIPALS
12- 05	355	DEFERRED COMPENSATION FUND GRP
13- 05	360	OTHER AGENCY FUNDS
14- 05	365	AGENCY FUNDS-MISC SCHOOL FUNDS
15- 05	370	SAN GABRIEL HYDROELECTRIC PROJ

4-© 1 Sess-1 159.83.78.4 IPB03363 1/10

ACTION: S TABLEID: RCAT USERID: E281882 03/31/05 12:14:10 PM

REVENUE CAT TABLE

KEY IS FISC YEAR, REVENUE CATEGORY

FISC YEAR REVENUE CATEGORY REV CATEGORY NAME SHORT NAME

FISC YEAR	REVENUE CATEGORY	REV CATEGORY NAME	SHORT NAME
01-	05	81 OTHER TAXES	OTHER TAXES
02-	05	82 LICENSES PERMITS & FRANCHISES	LIC/PER/FRAN
03-	05	84 FINES FORFEITURES & PENALTIES	FINES FO/PEN
04-	05	86 REVENUE - USE OF MONEY & PROP	USE OF MONEY
05-	05	88 INTERGVMTL REVENUE - STATE	I R - STATE
06-	05	90 INTERGVMTL REVENUE - FEDERAL	I R -FEDERAL
07-	05	91 INTERGVMTL REVENUE - OTHER	I R - OTHER
08-	05	92 CHARGES FOR SERVICES	CHARGES-SVS
09-	05	94 MISCELLANEOUS REVENUE	MISC REV
10-	05	96 OTHER FINANCING SOURCES	OTH FIN SRCS
11-	05	97 RESIDUAL EQUITY TRANSFERS	RES EQ TRANS

12-
13-
14-
15-
16-

12-*L008 END OF FILE

4-© 2 Sess-1 159.83.73.4 IPA02743 1/10

ACTION: R TABLEID: RCLS USERID: E281882 03/31/05 12:13:44 PM

REVENUE CLASS TABLE

KEY IS FISC YEAR, REVENUE CLASS

FISCAL YEAR REVENUE CLASS REVENUE CLASS NAME SHORT NAME

FISCAL YEAR	REVENUE CLASS	REVENUE CLASS NAME	SHORT NAME
01-	05	81D ERAF TAX REVENUE	ERAF TAX REV
02-	05	81E SDAF TAX REVENUE	SDAF TAX REV
03-	05	81F UTILITY USERS TAX	UTILITY USER
04-	05	81H VOTER APPROVED SPECIAL TAXES	VTR AP SP TX
05-	05	82A ANIMAL LICENSES	ANIMAL LIC
06-	05	82B BUSINESS LICENSES	BUSINESS LIC
07-	05	82C CONSTRUCTION PERMITS	CONST PERMIT
08-	05	82D ROAD PRIVILEGES & PERMITS	RD PRIV &PER
09-	05	82E ZONING PERMITS	ZONING PERMI
10-	05	82F FRANCHISES	FRANCHISES
11-	05	82G OTHER LICENSES & PERMITS	OTHER LIC/PE
12-	05	82H BUSINESS LICENSE TAXES	BUSINESS LTX
13-	05	84A VEHICLE CODE FINES	VEHICLE FINE
14-	05	84B OTHER COURT FINES	OTH COURT FI
15-	05	84C FORFEITURES & PENALTIES	FORF & PENAL
16-	05	84D PEN INT & COSTS-DEL TAXES	PEN INT&COST

4-© 2 Sess-1 159.83.73.4 IPA02743 1/10

COUNTY OF LOS ANGELES
ACCOUNT MAINTENANCE FORM - REVENUE

TO: CAPS CONTROL SECTION

Requested by: Susan Linschoten
Effective date: 12/06/04

A/D/C	F.Y.	REV SRCE	CLASS	CAT	(RSRC-REVENUE SOURCE TABLE) ACCOUNT NAME (30 CHAR. OR LESS)	SHORT NAME (12 CHAR. OR LESS)	SUB REV SRCE OPT	OFF BLD REC ACCT	USE TAX IND
1	A	05	81D	81	In Lieu Local Sales & Use Tax	In-Lieu S&UT	N		
2	A	05	81D	81	In-Lieu Vehicle License Fee	In-Lieu VLF	N		
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349

ADD A Revenue source to be added REQUESTING DEPARTMENT: DATE: December 06, 2004 AUDITOR USE: DATE

CHANGE C Please shade the fields to be changed ORIGINATING ORGANIZATION AC - Tax Division PROCESSED BY: Alfred Taylor 12/10/04

DELETE D The rev will have a closed indicator on REVENUE PREPARED BY: Maria Garcia REVIEW BY: Alfred Taylor 12/10/04

PHONE NUMBER: (213)893-0270 APPROVED BY: Wai Mungcal 12/10/04

E-MAIL ADDRESS: mgarcia@auditor.co.la.ca.us

e-mail completed, approved from to:
ataylor@auditor.co.la.us

COUNTY OF LOS ANGELES
ACCOUNT MAINTENANCE FORM - REVENUE

TO: CAPS CONTROL SECTION

Requested by: Susan Linschoten
Effective date: 12/06/04

(RSRC-REVENUE SOURCE TABLE)
ACCOUNT NAME (30 CHAR. OR LESS) (12 CHAR. OR LESS) SHORT NAME SUB REV
In Lieu Local Sales & Use Tax In-Lieu S&UT N
In-Lieu Vehicle License Fee In-Lieu VLF N

OFF BLD USE TAX
REC ACCT IND:

A/D/C	F.Y.	REV SRCE	CLASS	CAT
1	A 05	8066	81D	81
2	A 05	8067	81D	81
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350

ADD A Revenue source to be added REQUESTING DEPARTMENT: DATE: December 06, 2004 AUDITOR USE: DATE
CHANGE C Please shade the fields to be changed ORIGINATING ORGANIZATION AC - Tax Division PROCESSED BY Alfred Taylor 12/10/04
DELETE D The rev will have a closed indicator on REVENUE PREPARED BY: Maria Garcia REVIEW BY: Alfred Taylor 12/10/04
PHONE NUMBER: (213)893-0270 APPROVED BY: Wai Mungcal 12/10/04
E-MAIL ADDRESS: mgarcia@auditor.co.la.ca.us

e-mail completed, approved from to:
ataylor@auditor.co.la.us

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. Implementation

Item #6 - Review of the VLF Adjustment amounts determined by the State Controller's Office and submitted by the Department of Finance to the auditor in relation to the counties and cities Vehicle License Fee amounts.

- a) Copied the 2% market value of the Vehicle License Fee per Section Code 10752 and 10752.1 of the R & T Code.
- b) Subtract the Estimated .65% of the estimated 2004-05 VLF Per R & T Code Section 11005.
- c) The difference should equal the City/County adjustment amount.

Los Angeles County 2% VLF market value	1,263,690,921
Estimated .65% of the estimated 04-05 VLF	43,896,141
L.A. County - City/	1,219,794,780
County Adjustment	1,219,794,780

LOS ANGELES COUNTY AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS

1.05 LOS ANGELES COUNTY GENERAL	733,331,874	733,331,874		733,331,874
100.01 CITY-ALHAMBRA TD #1	4,793,734	5,229,387	435,653	4,793,734
101.01 CITY-AGOURA HILLS	1,234,975	1,342,436	107,461	1,234,975
104.01 CITY-ARCADIA TD #1	2,981,740	3,253,061	271,321	2,981,740
106.01 CITY-ARTESIA TD #1	959,694	1,043,222	83,528	959,694
108.01 CITY-AVALON TD #1	186,682	203,665	16,983	186,682
112.01 CITY-AZUSA TD #1	2,570,701	2,804,622	233,921	2,570,701
114.01 CITY-BALDWIN PK TD #1	4,287,875	4,678,012	390,137	4,287,875
116.01 CITY-BELL TD #1	2,156,664	2,344,399	187,735	2,156,664
118.01 CITY-BELLFLOWER TD #1	4,288,858	4,662,823	373,965	4,288,858
119.01 CITY-BELL GARDEN TD #1	2,454,139	2,677,206	223,067	2,454,139
120.01 CITY-BEV HILLS TD #1	1,906,175	2,079,559	173,384	1,906,175
122.01 CITY-BRADBURY TD #1	52,319	56,874	4,555	52,319
124.01 CITY-BURBANK TD #1	5,631,892	6,143,953	512,061	5,631,892
125.01 CITY-CARSON TD #1	5,369,607	1,340,389	111,162	1,229,227
126.01 CITY-CALABASAS TD #1	1,229,227	5,837,269	467,662	5,369,607
128.01 CITY-CLAREMONT TD #1	1,940,122	2,116,595	176,473	1,940,122
131.01 CITY-COMMERCE TD #1	746,134	811,081	64,947	746,134
132.01 CITY-COMPTON TD #1	5,231,043	5,706,651	475,608	5,231,043
136.01 CITY-COVINA TD #1	2,622,429	2,860,998	238,569	2,622,429
138.01 CITY-CUDAHY TD #1	1,431,576	1,556,195	124,619	1,431,576
140.01 CITY-CULVER CITY TD #1	2,168,530	2,365,565	197,035	2,168,530
142.01 CITY-CERRITOS TD #1	3,053,310	3,318,799	265,489	3,053,310
143.01 CITY-DOWNEY TD #1	6,015,674	6,563,576	547,902	6,015,674
144.01 CITY-EL MONTE TD #1	6,589,888	7,189,454	599,566	6,589,888
145.01 CITY-DUARTE TD #1	1,206,093	1,315,740	109,647	1,206,093
146.01 CITY-DIAMOND BAR TD #1	3,195,280	3,484,182	288,902	3,195,280
148.01 CITY-EL SEGUNDO TD #1	940,740	1,022,626	81,886	940,740
152.01 CITY-GARDENA TD #1	3,236,798	3,631,343	294,545	3,236,798
156.01 CITY-GLENDALE TD #1	10,966,315	11,963,565	997,250	10,966,315
160.01 CITY-GLENDORA TD #1	2,777,444	3,029,868	252,424	2,777,444
163.01 CITY-HAWAII GDNS RP #1	876,088	952,370	76,282	876,088
164.01 CITY-HAWTHORNE TD #1	4,702,307	5,130,558	428,251	4,702,307
168.01 CITY-HERMOSA BCH TD #1	1,044,615	1,139,556	94,941	1,044,615
170.01 CITY-HIDDEN HILL TD #1	112,502	122,298	9,796	112,502
172.01 CITY-HUNTINGTN P TD #1	3,441,680	3,754,758	313,078	3,441,680
174.01 CITY-INDUSTRY TD #1	42,684	46,569	3,885	42,684
176.01 CITY-INGLEWOOD TD #1	6,284,642	6,855,739	571,097	6,284,642
177.01 CITY-IRWINDALE TD #1	79,634	86,904	7,270	79,634
178.01 CITY-LA PUENTE TD #1	2,401,559	2,610,663	209,104	2,401,559
179.01 CITY-LAKEWOOD TD #1	4,635,198	5,038,831	403,633	4,635,198
180.01 CITY-LA VERNE	1,775,503	1,936,901	161,398	1,775,503
181.01 CITY-LAWNDALE TD #1	1,850,817	2,012,098	161,281	1,850,817
182.01 CITY-LA MIRADA TD #1	2,795,004	3,036,492	243,488	2,795,004
183.01 CITY-LOMITA TD #1	1,171,012	1,272,932	101,920	1,171,012
184.01 CITY-LONG BEACH TD #1	26,005,654	28,371,342	2,365,688	26,005,654
185.01 CITY-LA CANADA-F TD #1	1,194,858	1,298,881	104,023	1,194,858
186.01 CITY-LANCASTER TD #1	7,203,634	7,831,053	627,419	7,203,634
187.01 CITY-LA HABRA HT TD #1	329,166	359,029	29,863	329,166
188.01 CITY-LOS ANGELES TD #1	208,932,032	227,932,066	19,000,034	208,932,032
200.01 CITY-LYNWOOD TD #1	3,893,182	4,247,507	354,325	3,893,182
203.01 CITY-MALIBU TD #1	736,413	802,244	65,831	736,413
204.01 CITY-MANHATTAN B TD #1	1,952,625	2,130,263	177,638	1,952,625
208.01 CITY-MAYWOOD TD #1	1,570,942	1,713,657	142,715	1,570,942
212.01 CITY-MONROVIA TD #1	2,073,683	2,262,117	188,434	2,073,683
216.01 CITY-MONTEBELLO TD #1	3,483,864	3,800,633	316,769	3,483,864
220.01 CITY-MONTEREY PK TD #1	3,417,857	3,728,327	310,470	3,417,857
222.01 CITY-NORWALK TD #1	6,103,716	6,635,383	531,667	6,103,716
224.01 CITY-PALOS VRD E TD #1	752,872	821,281	68,409	752,872
225.01 CITY-PALMDALE TD #1	7,302,592	7,940,234	637,642	7,302,592
226.01 CITY-PARAMOUNT TD #1	3,220,418	3,500,816	280,398	3,220,418
228.01 CITY-PASADENA TD #1	7,691,988	8,391,352	699,364	7,691,988
230.01 CITY-PICO RIVERA TD #1	3,724,670	4,049,005	324,335	3,724,670
232.01 CITY-POMONA TD #1	8,449,514	9,218,598	769,084	8,449,514
234.01 CITY-RANCHO P V TD #1	2,410,917	2,620,599	209,682	2,410,917
236.01 CITY-REDONDO BCH TD #1	3,574,910	3,899,940	325,030	3,574,910
237.01 CITY-ROSEMead TD #1	3,165,145	3,440,560	275,415	3,165,145
238.01 CITY-ROLLING HLS TD #1	109,502	119,026	9,524	109,502
239.01 CITY-ROLL HLS ES TD #1	453,786	493,246	39,460	453,786
240.01 CITY-S FERNANDO TD #1	1,323,023	1,443,267	120,244	1,323,023
241.01 CITY-SAN DIMAS TD #1	2,048,998	2,227,370	178,372	2,048,998
244.01 CITY-SAN GABRIEL TD #1	2,238,302	2,441,860	203,558	2,238,302
248.01 CITY-SAN MARINO TD #1	725,649	791,596	65,947	725,649
249.01 CITY-SANTA CLARITA TD #1	8,802,077	9,603,001	800,924	8,802,077
250.01 CITY-SANTA FE SP TD #1	1,002,977	1,090,380	87,403	1,002,977
252.01 CITY-SANTA MONIC TD #1	4,829,558	5,268,207	438,649	4,829,558
256.01 CITY-SIERRA MADR TD #1	591,611	645,349	53,738	591,611
260.01 CITY-SIGNAL HILL TD #1	592,107	643,737	51,630	592,107
262.01 CITY-SO EL MONTE TD #1	1,233,864	1,341,189	107,325	1,233,864
264.01 CITY-SOUTH GATE TD #1	5,651,940	6,144,356	492,416	5,651,940
268.01 CITY-SO PASADENA TD #1	1,363,482	1,487,416	123,934	1,363,482
270.01 CITY-TEMPLE CITY TD #1	1,969,589	2,141,084	171,495	1,969,589
272.01 CITY-TORRANCE TD #1	7,809,363	8,519,411	710,048	7,809,363
276.01 CITY-VERNON TD #1	5,291	5,752	461	5,291
278.01 CITY-WALNUT TD #1	1,768,819	1,922,665	153,846	1,768,819
280.01 CITY-WEST COVINA TD #1	5,946,326	6,487,366	541,040	5,946,326
282.01 CITY-W LAKE VILL TD #1	492,442	535,355	42,913	492,442
283.01 CITY W HOLLYWOOD	2,018,308	2,201,667	183,359	2,018,308
284.01 CITY-WHITTIER TD #1	4,856,337	5,279,076	422,739	4,856,337
TOTAL	1,219,794,780	1,263,690,921	43,896,141	1,219,794,780

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. IMPLEMENTATION

ITEM #7 - Allocate the VLF revenues to the County and Cities. Rev. & Taxation Code 97.70 (b) (1)

a) What steps are involved?

In January and May, funds transferred from fund RD9 into fund SF7 are to be distributed to County General and all Cities.

b) What are the schedules do you need to prepare?

In January a memo to the CRA/Distribution Section Manager was prepared for the 1st payment to County General and Cities from fund SF7. The memo indicated how the funds were to be distributed. In addition, a schedule was attached designating the amounts to be distributed to each agency account.

c) Provide sample forms/memos you prepare.

Please refer to attachment A-1 & C-1.

d) How long did it take you to complete this task?

This task was completed in three hours. Two hours to prepare the attached schedule and an hour to complete the request from beginning to end.

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. IMPLEMENTATION

ITEM #8

VLF growth 1st year annexation

The following steps are required:

- The A.V. report to be used is SV13 for the current year 2006-07 and the previous years SV13 2005-06. Unitary valuation is not included.
- This is to be gross amount before the Community Redevelopment Project (CRA).
- It's calculated on a jurisdictional level and NOT by tax rate area (TRA).
- The percentage change in growth in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city's prior year jurisdictional boundaries. See Attachment 8.
- Adjust the VLF apportionment by multiplying the percentage change in growth by the VLF amount received in the previous year and add the product to the prior year's VLF.

VLF Property Tax Compensation Fund

	2004-05	2004-05	2004-05	2005-06	2005-06	2006-07
Estimate	Actual	True-up	Actual	Adjusted		
Note 1	Note 2	Note 2	Note 2	Note 3	Note 4	
1 billion	1.2 billion	.2 billion	1.6 billion	1.8 billion	1.6 + Growth	

	1st Year	2nd Year
For Example:	2005-06	2006-07
City of Toyota - Assessed Valuations With Annexed Areas	5,000,000	5,100,000
Assessed Valuations of Annexed Areas	11,000	12,000
City of Toyota - Assessed Valuations Without Annexed Areas	4,989,000	5,088,000
City of Toyota - 2006-07 A.V. Without Annexed Areas		5,088,000
City of Toyota - 2005-06 A.V. Without Annexed Areas		4,989,000
Increase in A.V.		99,000
Percentage Growth		1.984366%
VLF received by City of Toyota in FY2005-06		\$ 75,000
Growth Percentage		1.984366%
Growth Revenue		\$ 1,488
City of Toyota - 2006-07 VLF revenue including Growth		\$ 76,488

Notes:

1. This is the amount provided by the State Controller's Office on September 1, 2004.
 2. SCO calculates and notifies county and cities of the "True-Up" on VLF on September 1, 2005. Included in this one time "True-up" is the actual 2005-06.
 3. The adjusted 2005-06 amount also includes the "True-up" from the previous year (04-05).
 4. This amount is based on the actual 05-06 plus the A.V. growth.
- In calculating A.V. growth, the growth amount is without the annexed areas until the 2nd year of annexation.**
- The calculation of this A.V. growth is for the purpose of calculating the growth on the **VLF ONLY** and does not affect the AB8 apportionment factor.

ATTACHMENT B

System's tasks:

Calculate apportionment factor for the 2004-05 Supplemental Tax Roll.

- What steps are involved?
 - Meeting between Systems & Tax Division = ^{3.5}~~2~~ hours
 - Download original AF91 (2004) file onto excel and incorporated the VLF adjustment figures (provided by Tax Division) to calculate the modified AF91 VLF for supplemental apportionment. This spreadsheet shows the comparison between production and adjusted figures. Provided this spreadsheet to Tax Division staff for review.
 - Amount of time to complete = 2 hours
 - Position / item of person = Senior Accounting Systems Analyst / 2649A
 - Write program to replace values with VLF adjusted figures. This includes testing and coordinating with analyst in charge of AF system.
 - Amount of time to complete = 14 hours
 - Position / item of person = Principal Programmer Analyst / 2526A
 - Prepare program request and all related documentations to programmer make changes for VLF file. Review test results with Tax Division staff. Resolve all reporting issues. Finalize AF91 VLF file and informed all analysts whose systems are affected that this file is available.
 - Amount of time to complete = 7 hours
 - Position / item of person = Accounting Systems Analyst I / 2647A
 - Prepare program request and all related documentations to programmer to make changes to current STN Supplemental job ACSTN64 to use the 2004-05 modified AF91 VLF for apportioning the 1% supplemental monies.
 - Amount of time to complete = 30 mins
 - Position / item of person = Accounting Systems Analyst II / 2648A
 - Modify job ACSTN64 to pull in the 2004-05 modified AF91 VLF file and move to production.
 - Amount of time to complete = 30 mins
 - Position / item of person = Principal Programmer Analyst / 2526A
- What are the schedules you need to prepare?
 - All paperwork that was given by Tax Division
- Provide sample forms / memos you've prepared.
 - Already forwarded file to Joe Gaspar
- How long did it take you to complete this task?
 - See above for breakdown of hours

B-9

PREPARED 11/18/04 FY 2004-05

APPORTIONMENT FACTOR FILE

AUDITOR AF91

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
001.05	LOS ANGELES COUNTY GENERAL	2,178,617,753.21	.287196432	375,498,990.44	1,803,118,762.77	.265459588
003.01	L A COUNTY LIBRARY	50,522,821.69	.006660174	7,309,530.78	43,213,290.91	.006362041
005.05	ROAD DIST # 1	891,593.81	.000117534	5,059.32	886,534.49	.000130519
005.10	ROAD DIST # 2	493,100.62	.000065003	5,366.18	487,734.44	.000071806
005.15	ROAD DIST # 3	339,489.09	.000044753	.00	339,489.09	.000049981
005.20	ROAD DIST # 4	603,288.53	.000079529	.00	603,288.53	.000088819
005.25	ROAD DIST # 5	1,745,275.25	.000230071	2,004.88	1,743,270.37	.000256652
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	381,044,532.88	.050231222	50,716,189.31	330,328,343.57	.048632317
007.31	L A C FIRE-FFW	80,105,395.52	.010559899	5,492,296.53	74,613,098.99	.010984852
009.45	BELL LIGHTING DISTRICT	191,640.40	.000025263	42,295.25	149,345.15	.000021987
009.55	BELL GARDENS LIGHTING DISTRICT	296,493.50	.000039085	59,185.30	237,308.20	.000034938
011.20	LAWDALE LIGHTING DISTRICT	384,427.66	.000050677	63,383.35	321,044.31	.000047265
011.45	LONGDEN LIGHTING DISTRICT	22,496.66	.000002966	2,242.96	20,253.70	.000002982
016.45	CO LIGHTING MAINT DIST NO 1472	185,322.05	.000024430	.00	185,322.05	.000026834
017.40	CO LIGHTING MAINT DIST NO 1575	175,299.82	.000023109	.00	175,299.82	.000025808
018.30	CO. LTG. MAINT. D#1616-CONS	593,072.88	.000078182	421,365.90	171,706.98	.000025279
019.40	CO LIGHTING MAINT DIST NO 1687	8,547,186.79	.001126733	150,982.82	8,396,203.97	.001236124
019.56	CO LIGHTING MAINT DIST NO 1697	835,665.53	.000110162	122,553.17	713,112.36	.000104987
020.20	CO LIGHTING MAINT DIST NO 1744	475,350.64	.000062663	.00	475,350.64	.000069983
021.66	CO LIGHTING MAINT DIST NO 1866	129,171.19	.000017028	26,001.48	103,169.71	.000015189
023.06	CO LIGHTING MAINT DIST NO 10006	558,712.23	.000073652	.00	558,712.23	.000082256
023.32	CO LIGHTING MAINT DIST NO 10032	282,996.70	.000037306	3,774.99	279,221.71	.000041108
023.38	CO LIGHTING MAINT DIST NO 10038	107,930.82	.000014228	.00	107,930.82	.000015890
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	410,964.31	.000054175	56,487.68	354,476.63	.000052188
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	53,662.84	.000007074	29,108.99	24,553.85	.000003615
023.49	CO LIGHTING MAINT DIST NO 10049	22,153.19	.000002920	17,101.44	5,051.75	.000000744
023.66	CO LIGHTING MAINT DIST NO 10066	485,566.80	.000064010	183,403.17	302,163.63	.000044486
023.75	COUNTY LIGHTING MAINT 10075	56,437.14	.000007440	.00	56,437.14	.000008309
023.81	COUNTY LTG. DIST. - CALABASAS	211,064.25	.000027824	.00	211,064.25	.000031074
023.82	COUNTY LTG. DIST. - MALIBU	299,376.29	.000039465	.00	299,376.29	.000044075
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	12,395,831.34	.001634081	1,910,187.06	10,485,644.28	.001543740
030.70	LA CO FLOOD CONTROL MAINT	70,117,003.40	.009243179	10,807,443.84	59,309,559.56	.008731801
033.10	ATHENS WOODCREST OLIVETA GARB	302,254.08	.000039845	.00	302,254.08	.000044499
033.30	BELVEDERE GARBAGE DISPOSAL DIST	1,142,329.21	.000150588	107,838.62	1,034,490.59	.000152302
033.60	FIRESTONE GARBAGE DISPOSAL DIST	1,255,910.88	.000165561	107,838.62	1,148,072.26	.000173156
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	317,189.14	.000041813	.00	317,189.14	.000046698
034.00	MESA HEIGHTS GARBAGE DIS DIST	258,169.38	.000034033	.00	258,169.38	.000038009
034.40	WALNUT PARK GARBAGE DISPOSAL	102,462.12	.000013507	.00	102,462.12	.000015085
036.20	BELLA VISTA REC.& PARK DIST	5,843.70	.000000770	.00	5,843.70	.000000860
036.40	HACIENDA REC & PARK DIST	34,169.11	.000004504	.00	34,169.11	.000005031
036.60	MONTEBELLO REC.& PARK DIST	91,116.30	.000012011	.00	91,116.30	.000013415
047.04	LA CO WATERWORKS #40 ANTELOPE VY	929,838.02	.000122576	431,707.55	498,130.47	.000073337
048.40	L A CO WATER WORKS NO 21 MAINT	40,633.20	.000005356	.00	40,633.20	.000005982
049.00	L A CO WATER WORKS NO 29 MAINT	459,436.95	.000060565	.00	459,436.95	.000067640
049.80	L A CO WATER WKS #37-ACTON MAINT	75,115.24	.000009902	.00	75,115.24	.000011059
051.00	L A CO WATER WKS NO 29 CAP OUT	1,204,462.62	.000158778	.00	1,204,462.62	.000177326
051.70	L A CO WATER WKS NO 36 CAP OUT	25,758.25	.000003396	.00	25,758.25	.000003792
051.75	L A CO WATER WKS NO 40 ACO FUND	843,967.38	.000111256	329,433.32	514,534.06	.000075752
053.10	ARTESIA CEMETERY DISTRICT	161,039.54	.000021229	71,637.58	89,401.96	.000013162
053.20	DOWNNEY CEMETERY DISTRICT	46,612.35	.000006145	6,132.64	40,479.71	.000005960

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
053.30	LANCASTER CEMETERY DISTRICT	129,437.96	.000017063	64,088.86	65,349.10	.000009621
053.40	LITTLE LAKE CEMETERY DISTRICT	92,032.12	.000012132	27,958.10	64,074.02	.000009433
053.90	WILMINGTON CEMETERY DISTRICT	31,650.69	.000004172	3,724.41	27,926.28	.000004111
057.10	ALTADENA LIBRARY DISTRICT MAINT	1,251,494.16	.000164978	25,445.92	1,226,048.24	.000180504
057.60	PALOS VERDES LIBRARY DIST MAINT	4,363,087.77	.000575164	32,057.39	4,331,030.38	.000637632
059.60	MIRALESTE REC & PARK DIST	78,296.79	.000010321	.00	78,296.79	.000011527
059.70	RIDGECREST RANCHOS REC & PK DIST	13,213.04	.000001742	.00	13,213.04	.000001945
059.90	WESTFIELD REC.& PARK DIST # 12	26,909.47	.000003547	.00	26,909.47	.000003962
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	230,806.97	.000030426	111,436.36	119,370.61	.000017574
061.10	L A CO WEST VECTOR CONTROL DIST.	677,512.07	.000089313	59,694.10	617,817.97	.000090958
061.20	COMPTON CREEK MOSQUITO ABATE	90,153.44	.000011884	18,791.12	71,362.32	.000010506
061.80	GREATER L A CO VECTOR CONTROL	1,150,625.93	.000151681	161,000.09	989,625.84	.000145697
066.05	CO SANITATION DIST NO 1 OPERAT	2,501,420.77	.000329750	609,422.34	1,891,998.43	.000278548
066.10	CO SANITATION DIST NO 2 OPERAT	4,568,696.36	.000602269	1,066,123.77	3,502,572.59	.000515663
066.15	CO SANITATION DIST NO 3 OPERAT	3,500,992.28	.000461519	803,146.87	2,697,845.41	.000397188
066.20	CO SANITATION DIST NO 4 OPERAT	271,458.33	.000035785	18,567.91	252,890.42	.000037232
066.25	CO SANITATION DIST NO 5 OPERAT	6,870,624.21	.000905721	488,895.80	6,381,728.41	.000939545
066.30	CO SANITATION DIST NO 8 OPERAT	1,654,466.44	.000218100	356,911.36	1,297,555.08	.000191031
066.35	CO SANITATION DIST NO 9 OPERAT	64,731.48	.000008533	.00	64,731.48	.000009530
066.45	CO SANIT DIST NO 14 OPERATING	1,760,314.94	.000232054	1,251,994.92	508,320.02	.000074837
066.50	CO SANIT DIST NO 15 OPERATING	4,351,710.45	.000573665	664,612.15	3,687,098.30	.000542830
066.55	CO SANIT DIST NO 16 OPERATING	2,855,603.24	.000376440	467,907.44	2,387,695.80	.000351527
066.60	CO SANIT DIST NO 17 OPERATING	296,814.75	.000039128	7,554.83	289,259.92	.000042586
066.65	CO SANIT DIST NO 18 OPERATING	2,937,430.30	.000387227	908,864.03	2,028,566.27	.000298654
066.70	CO SANIT DIST NO 19 OPERATING	1,022,357.77	.000134772	327,570.77	694,787.00	.000102289
066.75	CO SANIT DIST NO 20 OPERATING	935,489.30	.000123321	477,880.78	457,608.52	.000067371
066.80	CO SANIT DIST NO 21 OPERATING	3,109,070.85	.000409853	918,006.56	2,191,064.29	.000322578
066.85	CO SANIT DIST NO 22 OPERATING	2,775,204.88	.000365842	820,428.56	1,954,776.32	.000287790
066.90	CO SANIT DIST NO 23 OPERATING	328,441.33	.000043297	66,950.67	261,490.66	.000038498
067.05	CO SANIT DIST NO 26 OPERATING	1,763,863.96	.000232521	4,488.06	1,759,375.90	.000259023
067.10	CO SANIT DIST NO 27 OPERATING	175,789.33	.000023173	.00	175,789.33	.000025880
067.15	CO SANIT DIST NO 28 OPERATING	303,906.70	.000040063	.00	303,906.70	.000044742
067.20	CO SANIT DIST NO 29 OPERATING	141,584.47	.000018664	88,677.43	52,907.04	.000007789
067.35	CO SANIT DIST NO 32 OPERATING	2,298,036.18	.000302939	28,343.27	2,269,692.91	.000334154
067.80	SOUTH BAY CITIES SANIT DIST OPER	2,550,247.46	.000336187	39,618.82	2,510,628.64	.000369625
068.05	ANTELOPE VY RESOURCE CONSER DIST	163,131.16	.000021505	59,689.98	103,441.18	.000015229
068.22	RCD OF THE SANTA MONICA MTRS	154,802.79	.000020407	1,441.36	153,361.43	.000022579
095.80	BEACH CITIES HOSPITAL DIST	1,705,147.40	.000224781	44,381.05	1,660,766.35	.000244505
100.01	CITY-ALHAMBRA TD #1	7,276,252.43	.000959192	1,526,353.02	5,749,899.41	.000846524
100.52	CITY-ALHAMBRA LT DIST #1	980,205.68	.000129216	176,546.93	803,658.75	.000118318
101.01	CITY-AGOURA HILLS TD #1	1,949,845.12	.000257038	124,765.72	1,825,079.40	.000268696
104.01	CITY-ARCADIA TD #1	6,760,300.95	.000891177	411,099.78	6,349,201.17	.000934756
106.01	CITY-ARTESIA TD #1	608,564.60	.000080224	43,656.88	564,907.72	.000083168
108.01	CITY-AVALON TD #1	1,143,453.17	.000150736	940,638.69	202,814.48	.000029859
112.01	CITY-AZUSA TD #1	3,499,516.36	.000461324	1,115,784.41	2,383,731.95	.000350943
114.01	CITY-BALDWIN PK TD #1	2,662,847.49	.000351030	740,454.24	1,922,393.25	.000283023
114.51	CITY-BALDWIN PK CONSOL. LT DIST	688,208.08	.000090723	147,784.68	540,423.40	.000079563
116.01	CITY-BELL TD #1	571,705.07	.000075365	181,844.61	389,860.46	.000057397
118.01	CITY-BELFLOWER TD #1	2,004,550.98	.000264250	107,523.87	1,897,027.11	.000279288
118.41	CITY-BELFLOWER VEHICLE PD #1	220.53	.000000029	88.38	132.15	.000000019

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
119.01	CITY-BELL GARDEN TD #1	921,461.62	.000121472	300,940.26	620,521.36	.000091356
120.01	CITY-BEV HILLS TD #1	23,498,670.79	.003097714	.00	23,498,670.79	.003459572
122.01	CITY-BRADBURY TD #1	190,674.68	.000025136	.00	190,674.68	.000028072
124.01	CITY-BURBANK TD #1	25,292,666.61	.003334208	6,778,336.57	18,514,330.04	.002725757
125.01	CITY-CARSON TD #1	7,227,575.02	.000952776	1,341,475.41	5,886,099.61	.000866576
126.01	CITY-CALABASAS TD #1	1,713,580.72	.000225893	.00	1,713,580.72	.000252281
126.21	CITY-CALABASAS LIBRARY FUND 28	1,030,463.13	.000135841	.00	1,030,463.13	.000151709
126.22	CITY - CALABASAS LDSCPE MD #22	889,141.90	.000117211	.00	889,141.90	.000130903
128.01	CITY-CLAREMONT TD #1	3,101,590.69	.000408867	271,985.10	2,829,605.59	.000416586
131.01	CITY-COMMERCE TD #1	2,304,431.47	.000303782	772,717.25	1,531,714.22	.000235505
132.01	CITY-COMPTON TD #1	3,802,925.73	.000501321	1,544,110.68	2,258,815.05	.000332552
136.01	CITY-COVINA TD #1	4,821,918.35	.000635650	1,222,497.50	3,599,420.85	.000529922
136.41	CITY-COVINA VEHICLE PD #1	1,965.80	.000000259	869.97	1,095.83	.000000161
138.01	CITY-CUDAHY TD #1	292,296.86	.000038532	139,221.95	153,074.91	.000022536
138.60	CITY-CUDAHY LT DIST ZN #1	7,671.84	.000001011	4,478.63	3,193.21	.000000470
138.61	CITY-CUDAHY LT DIST ZN #2	6,766.83	.000000892	5,748.47	1,018.36	.000000150
138.62	CITY-CUDAHY LT DIST ZN #3	7,138.59	.000000941	3,807.92	3,330.67	.000000490
140.01	CITY-CULVER CITY TD #1	5,493,710.73	.000724209	2,967,604.36	2,526,106.37	.000371904
142.01	CITY-CERRITOS TD #1	3,742,248.89	.000493322	1,694,058.18	2,048,190.71	.000301543
142.21	CITY-CERRITOS INDUST MAIN DIST	86,549.11	.000114099	76,044.54	10,507.57	.000001547
142.52	CITY-CERRITOS COYOTES LT	1,083,776.94	.000142869	507,844.83	575,932.11	.000084791
143.01	CITY-DOWNEY TD #1	8,312,286.04	.001095768	574,915.20	7,737,370.84	.001139128
143.64	CITY-DOWNEY LT DIST ZN 3-1	310,557.76	.000040939	13.10	310,544.66	.000045720
143.65	CITY-DOWNEY LT DIST ZN 3-2	114,369.00	.000015077	35,005.25	79,363.75	.000011684
143.66	CITY-DOWNEY LT DIST ZN 3-4	13,265.95	.000001749	.00	13,265.95	.000001953
143.67	CITY-DOWNEY LT DIST ZN 3-5	5,367.99	.000000708	.00	5,367.99	.000000790
144.01	CITY-EL MONTE TD #1	4,118,833.46	.000542966	374,407.24	3,744,426.22	.000551270
144.51	CITY-EL MONTE LT MAIN DIST 1A	10,540.15	.000001389	2,576.77	7,963.38	.000001172
145.01	CITY-DUARTE TD #1	1,046,606.05	.000137969	614,984.35	431,621.70	.000063545
145.53	CITY-DUARTE LT DIST HUNT DR	85,821.66	.000011313	75,014.92	10,806.74	.000001591
145.54	CITY-DUARTE LT DIST ZN A	206,437.57	.000027214	59,922.77	146,514.80	.000021571
145.55	CITY-DUARTE LT DIST ZN B	21,010.59	.000002770	13,283.48	7,727.11	.000001138
145.56	CITY-DUARTE LT DIST ZN C	5,539.69	.000000730	.00	5,539.69	.000000816
146.01	CITY-DIAMOND BAR TD #1	2,884,422.01	.000380239	.00	2,884,422.01	.000424657
148.01	CITY-EL SEGUNDO TD #1	4,982,955.80	.000656878	.00	4,982,955.80	.000733612
152.01	CITY-GARDENA TD #1	4,243,583.97	.000559411	.00	4,243,583.97	.000624758
156.01	CITY-GLENDALE TD #1	22,424,191.56	.002956071	3,808,578.04	18,615,613.52	.002740668
160.01	CITY-GLENDORA TD #1	3,945,325.61	.000520093	783,560.80	3,161,764.81	.000465488
160.31	CITY GLENDORA CROSS'G GRD MAIN 3	5,229.37	.000000689	.00	5,229.37	.000000770
163.01	CITY-HAWAII GDNS RP #1	218,167.31	.000028760	239,114.32	-20,947.01	.000000000
163.50	HAWAIIAN GARDENS LTG MAINT DIST	238,644.83	.000031459	103,559.86	135,084.97	.000019888
164.01	CITY-HAWTHORNE TD #1	3,695,331.60	.000487137	698,884.50	2,996,447.10	.000441149
168.01	CITY-HERMOSA BCH TD #1	6,228,124.39	.000821023	.00	6,228,124.39	.000916930
170.01	CITY-HIDDEN HILL TD #1	475,997.76	.000062748	.00	475,997.76	.000070078
172.01	CITY-HUNTINGTN P TD #1	1,441,026.92	.000189963	768,031.60	672,995.32	.000099081
174.01	CITY-INDUSTRY TD #1	4,574,173.75	.000602991	3,406,857.45	1,167,316.30	.000171857
176.01	CITY-INGLEWOOD TD #1	7,183,524.42	.000946969	2,066,608.52	5,116,915.90	.000753334
177.01	CITY-IRVINDALE TD #1	1,589,378.98	.000209520	1,399,654.03	189,724.95	.000027932
178.01	CITY-LA PUENTE TD #1	811,697.77	.000107002	.00	811,697.77	.000119502
178.21	CITY-LA PUENTE LDS&OPEN SP MD 1	4,406.02	.000000581	.00	4,406.02	.000000649

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
179.01	CITY-LAKEWOOD TD #1	3,112,394.06	.000410292	251,008.24	2,861,385.82	.000421265
180.01	CITY-LA VERNE	4,832,980.60	.000637108	1,591,236.06	3,241,744.54	.000477263
181.01	CITY-LAWDALE TD #1	876,998.23	.000115610	141,578.30	735,419.93	.000108272
182.01	CITY-LA MIRADA TD #1	2,629,443.23	.000346627	734,668.87	1,894,774.36	.000278957
182.21	LA MIRADA - S. E. REC AND PARK	2,155,684.44	.000284173	424,591.45	1,731,092.99	.000254859
183.01	CITY-LOMITA TD #1	871,106.11	.000114834	.00	871,106.11	.000128248
183.21	LOMITA WATERWORKS #13 ANNEY	431,118.41	.000056832	.00	431,118.41	.000063471
184.01	CITY-LONG BEACH TD #1	71,833,932.21	.009469513	14,597,982.30	57,235,949.91	.008426515
185.01	CITY-LA CANADA-F TD #1	2,600,737.44	.000342842	.00	2,600,737.44	.000382891
186.01	CITY-LANCASTER TD #1	5,043,660.07	.000664881	2,531,031.43	2,512,628.64	.000369920
186.51	LANCASTER LIGHTING MAINT DIST	542,597.30	.000071528	478,318.71	64,278.59	.000009463
187.01	CITY-LA HABRA HT TD # 1	853,341.76	.000112492	.00	853,341.76	.000125633
188.01	CITY-LOS ANGELES TD #1	775,333,530.45	.102208397	42,575,513.63	732,758,016.82	.107879693
200.01	CITY-LYNWOOD TD #1	2,188,869.61	.000288548	560,083.02	1,628,786.59	.000239797
203.01	CITY-MALIBU TD # 1	4,267,789.73	.000562602	.00	4,267,789.73	.000628322
204.01	CITY-MANHATTAN B TD #1	11,799,664.59	.001555492	.00	11,799,664.59	.001737196
208.01	CITY-MAYWOOD TD #1	442,297.06	.000058306	169,290.43	273,006.63	.000040193
212.01	CITY-MONROVIA TD #1	5,178,974.80	.000682719	1,229,959.81	3,949,014.99	.000581390
216.01	CITY-MONTEBELLO TD #1	3,483,491.33	.000459211	1,336,163.18	2,147,328.15	.000316139
220.01	CITY-MONTEREY PK TD #1	6,296,693.74	.000830062	1,175,848.10	5,120,845.64	.000753912
222.01	CITY-NORWALK TD #1	2,913,127.19	.000384023	382,217.75	2,530,909.44	.000372611
222.21	NORWALK - S. E. REC AND PARK	2,327,422.36	.000306813	458,410.41	1,869,011.95	.000275164
224.01	CITY-PALOS VRD E TD #1	4,281,914.83	.000564464	.00	4,281,914.83	.000630401
225.01	CITY-PALMDALE TD #1	5,247,983.69	.000691816	1,834,441.04	3,413,542.65	.000502556
226.01	CITY-PARAMOUNT TD #1	1,418,225.41	.000186958	490,289.98	927,935.43	.000136615
228.01	CITY-PASADENA TD #1	30,448,499.78	.004013876	5,078,806.62	25,369,693.16	.0003735032
230.01	CITY-PICO RIVERA TD #1	2,054,368.32	.000270817	291,737.92	1,762,630.40	.000259502
230.61	PICO RIVERA LTG MAINT #2 ZN A	16,680.83	.000002199	1,223.47	15,457.36	.000002276
230.62	PICO RIVERA LTG MAINT #2 ZN B	568,394.37	.000074929	104,517.20	463,877.17	.000068294
232.01	CITY-POMONA TD #1	15,603,617.00	.002056948	6,056,009.96	9,547,607.04	.001405639
232.41	CITY-POMONA VEHICLE PD #1	797.18	.000000105	251.56	545.62	.000000078
232.42	CITY-POMONA VEHICLE PD #2	6,798.12	.000000896	1,544.51	5,253.61	.000000703
232.43	CITY-POMONA VEHICLE PD #3	3,661.83	.000000483	2,572.24	1,089.59	.000000160
232.44	CITY-POMONA VEHICLE PD #4	1,695.65	.000000224	829.99	865.66	.000000127
232.45	CITY-POMONA PEDESTRIAN MALL	1,621.67	.000000214	485.44	1,136.23	.000000167
234.01	CITY-RANCHO P V TD #1	4,332,502.02	.000571132	46,996.94	4,285,505.08	.000630930
234.21	CITY RANCHO P V ELPRADO REC & PK	1,383.96	.000000182	.00	1,383.96	.000000204
234.50	RANCHO P V LIGHTING MAINT DIST	377,877.64	.000049814	.00	377,877.64	.000055633
236.01	CITY-REDONDO BCH TD #1	13,817,017.63	.001821429	986,470.95	12,830,546.68	.001888967
237.01	CITY-ROSEMEAD TD #1	1,608,030.10	.000211979	223,943.98	1,384,086.12	.000203771
237.22	CITY-ROSEMEAD MAINT DIST #1	1,909.11	.000000252	565.07	1,344.04	.000000198
237.51	CITY-ROSEMEAD LIGHTING DIST	616,324.08	.000081247	91,204.73	525,119.35	.000077310
238.01	CITY-ROLLING HLS TD #1	598,090.26	.000078843	.00	598,090.26	.000088053
239.01	CITY-ROLL HLS ES TD #1	1,251,407.54	.000164967	.00	1,251,407.54	.000184237
240.01	CITY-S FERNANDO TD #1	1,716,098.84	.000226225	733,839.71	982,259.13	.000144612
241.01	CITY-SAN DIMAS TD #1	2,171,987.88	.000286322	390,242.29	1,781,745.59	.000262316
241.41	CITY-SAN DIMAS VEHICLE PD #1	1,434.94	.000000189	1,294.49	140.45	.000000021
241.42	CITY-SAN DIMAS VEHICLE PD #2	68.09	.000000009	61.59	6.50	.000000001
241.61	CITY-SAN DIMAS LT DIST ZN A	790,625.61	.000104224	120,903.14	669,722.47	.000098599
241.62	CITY-SAN DIMAS LT DIST ZN B	61,049.15	.000008048	6,257.58	54,791.57	.000008067

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
244.01	CITY-SAN GABRIEL TD #1	2,612,543.59	.000344399	44,978.70	2,567,564.89	.000378008
248.01	CITY-SAN MARINO TD #1	7,145,281.34	.000941927	.00	7,145,281.34	.001051958
249.01	CITY-SANTA CLARITA TD #1	8,365,146.28	.001102736	69,216.52	8,295,929.76	.001221361
249.32	STA CLRTA STREET LIGHT MAINT #2	1,758,286.90	.000231786	22,888.39	1,735,398.51	.000255493
249.76	VLNCIA AREAWIDE LDSCP TLA S.C.	487,818.68	.000064307	.00	487,818.68	.000071819
249.77	LDSCP MISC MAINT #01 ZN T2 S.C.	55,437.95	.000007308	.00	55,437.95	.000008162
249.78	LDSCP MISC MAINT #01 ZN T3 S.C.	39,793.63	.000005246	.00	39,793.63	.000005859
249.79	LDSCP MISC MAINT #01 ZN T4 S.C.	20,106.07	.000002650	.00	20,106.07	.000002960
249.82	LDSCPE MISC MAINT #01 ZN T5 S.C.	35,243.82	.000004646	.00	35,243.82	.000005189
250.01	CITY-SANTA FE SP TD #1	2,914,669.00	.000384226	1,599,434.95	1,315,234.05	.000193634
252.01	CITY-SANTA MONIC TD #1	24,668,335.96	.003251905	6,697,012.58	17,971,323.38	.002645813
256.01	CITY-SIERRA MADR TD #1	2,516,310.72	.000331713	241,191.94	2,275,118.78	.000334952
256.51	CITY-SIERRA MADR LT MAIN DIST #1	1,033.89	.000000136	.00	1,033.89	.000000152
256.53	CITY-SIERRA MADR LT MAIN #3 ZN A	1,002.65	.000000132	790.39	212.26	.000000031
256.54	CITY-SIERRA MADR LT MAIN #3 ZN B	1,159.65	.000000153	930.49	229.16	.000000034
260.01	CITY-SIGNAL HILL TD #1	925,764.07	.000122039	588,689.48	337,074.59	.000049626
262.01	CITY-SO EL MONTE TD #1	871,205.75	.000114847	186,414.36	684,791.39	.000100818
262.21	CITY-SO EL MONTE M.I.D.-ROSEMEAD	2,072.24	.000000273	1,101.02	971.22	.000000143
262.22	CITY-SO EL MONTE MID-TRACT 28057	235.22	.000000031	212.77	22.45	.000000003
264.01	CITY-SOUTH GATE TD #1	2,220,502.68	.000292718	474,684.81	1,745,817.87	.000257027
268.01	CITY-SO PASADENA TD #1	5,662,855.33	.000746506	120,022.85	5,542,832.48	.000816039
270.01	CITY-TEMPLE CITY TD #1	1,547,738.91	.000204031	46,282.73	1,501,456.18	.000221051
270.60	CITY-TEMPLE CITY MUN LT DIST	46,815.22	.000006171	2,186.30	44,628.92	.000006570
270.61	CITY-TEMPLE CITY MUN LT DIS ZN A	403,244.30	.000053158	17,974.59	385,269.71	.000056721
270.62	CITY-TEMPLE CITY MUN LT DIS ZN B	83,626.82	.000011024	.00	83,626.82	.000012312
272.01	CITY-TORRANCE TD #1	20,980,366.02	.000276578	838,103.22	20,142,262.80	.002965428
276.01	CITY-VERNON TD #1	2,595,266.19	.000342121	564,484.32	2,030,781.87	.000298980
278.01	CITY-WALNUT TD #1	2,027,259.69	.000267244	1,000,480.87	1,026,778.82	.000151167
280.01	CITY-WEST COVINA TD #1	8,792,043.22	.001159012	2,209,043.95	6,582,999.27	.000969177
280.22	CITY-WEST COVINA MUN MAIN DIS #1	73,641.07	.000009708	.00	73,641.07	.000010842
280.80	CITY-WEST COVINA SEWER MAIN DIST	173,343.20	.000022851	34,424.90	138,918.30	.000020452
282.01	CITY-W LAKE VILL TD # 1	1,324,282.90	.000174574	.00	1,324,282.90	.000194966
282.21	WESTLAKE VG A WIDE LDSCAPE M.#11	234,686.95	.000030938	.00	234,686.95	.000034552
282.22	WLKE VG L LDSCAPE M.#12 1ST NBHD	66,293.15	.000008739	.00	66,293.15	.000009760
282.23	WESTLKE VG LOCAL LDSCAPE M D #13	16,634.51	.000002193	.00	16,634.51	.000002449
282.31	WESTLAKE VG LIGHTING MAINT #1	164,558.55	.000021693	.00	164,558.55	.000024227
283.01	CITY W HOLLYWOOD	7,775,779.42	.000125043	471,530.24	7,304,249.18	.001075362
283.31	W HOLLYWOOD LIGHTING MAINT DIST	557,170.15	.000073449	38,385.32	518,784.83	.000076378
284.01	CITY-WHITTIER TD #1	3,869,252.51	.000510064	453,678.44	3,415,574.07	.000502855
284.41	CITY-WHITTIER UPTOWN PD	16,362.16	.000002157	10,111.27	6,250.89	.000000920
284.42	CITY-WHITTIER UPTOWN PD #2	3,927.07	.000000518	2,470.67	1,456.40	.000000214
300.06	ANTELOPE VY.-E.KERN W.AGY-I.D.#3	4,907.19	.000000647	.00	4,907.19	.000000722
300.10	ANTELOPE VY.-EAST KERN WATER AGY	2,653,040.39	.000349737	1,012,648.47	1,640,391.92	.000241505
300.18	ANTELOPE VY.E.KERN W.AG.-I.D.@B@	1,538.99	.000000203	.00	1,538.99	.000000227
300.52	LA PUENTE VALLEY CO WATER DIST	176,552.37	.000023274	46,186.15	130,366.22	.000019193
300.69	QUARTZ HILL WATER DISTRICT	281,974.60	.000037171	83,373.02	198,601.58	.000029239
300.70	ROWLAND WATER DISTRICT	311,703.47	.000041090	129,945.65	181,757.82	.000026759
300.78	WEST VALLEY COUNTY WATER DIST	1,816.72	.000000239	.00	1,816.72	.000000267
301.01	LA HABRA HTS CO WATER DIST	445,652.52	.000058748	.00	445,652.52	.000065611
302.01	CASTAIC LAKE WATER AGENCY	13,249,954.56	.001746676	55,365.39	13,194,589.17	.001942562

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
303.01	VALLEY COUNTY WATER DISTRICT	284,787.54	.000037542	125,796.20	158,991.34	.000023407
308.61	PALMDALE WATER DIST ZONE B	50,301.71	.000006631	.00	50,301.71	.000007406
308.62	PALMDALE WATER DIST ZONE B2	1,501.65	.000000198	.00	1,501.65	.000000221
308.63	PALMDALE WATER DIST ZONE C	8,289.64	.000001093	.00	8,289.64	.000001220
308.65	PALMDALE WATER DIST ZONE E	1,155,238.25	.000152289	449,202.98	706,035.27	.000103945
308.66	PALMDALE WATER DIST ZONE A	490,008.41	.000064595	237,169.50	252,838.91	.000037224
308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93	.000020057	36.20	152,113.73	.000022395
309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55	.000008743	1,869.38	64,452.17	.000009489
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	55,239.11	.000007282	.00	55,239.11	.000008133
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	49,713.04	.000006553	.00	49,713.04	.000007319
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	210,020.08	.000027686	.00	210,020.08	.000030920
341.01	LA CANADA IRRIGATION DIST	255,869.34	.000033730	.00	255,869.34	.000037670
342.01	LITTLEROCK CREEK IRRIGATION DIST	121,371.68	.000016000	.00	121,371.68	.000017869
342.02	LITTLEROCK CR IRR D-SERV AREA ZN	66,468.28	.000008762	.00	66,468.28	.000009786
343.01	PALM RANCH IRRIGATION DIST	33,814.12	.000004458	.00	33,814.12	.000004978
350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82	.000053108	53,607.48	349,258.34	.000051419
350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99	.000000022	19.28	146.71	.000000022
355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83	.000003032	189.23	22,814.60	.000003359
360.05	FOOTHILL MUN W DIST IMP DIST # 1	12,304.99	.000001622	.00	12,304.99	.000001812
360.10	FOOTHILL MUN W DIST IMP DIST # 2	5,742.43	.000000757	.00	5,742.43	.000000845
360.15	FOOTHILL MUN W DIST IMP DIST # 3	7,355.77	.000000970	.00	7,355.77	.000001083
360.20	FOOTHILL MUN W DIST IMP DIST # 4	10,521.70	.000001387	9.93	10,511.77	.000001548
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21	.000000629	.00	4,773.21	.000000703
362.05	HUNTINGTON MUN. WATER DIST	7,647.53	.000001008	.00	7,647.53	.000001126
363.05	LAS VIRGENES MUN WATER DISTRICT	98,125.10	.000012935	2,198.66	95,926.44	.000014123
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18	.000004004	.00	30,372.18	.000004472
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	22,406.78	.000002954	7.59	22,399.19	.000003298
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	5,327.29	.000000702	.00	5,327.29	.000000784
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	1,392.33	.000000184	.00	1,392.33	.000000205
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36	.000001150	.00	8,724.36	.000001284
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74	.000000724	.00	5,490.74	.000000808
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84	.000001131	.00	8,575.84	.000001263
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	10,656.59	.000001405	417.03	10,239.56	.000001508
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81	.000000196	.00	1,484.81	.000000219
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44	.000000488	.00	3,701.44	.000000545
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	51,226.66	.000006753	1,506.87	49,719.79	.000007320
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46	.000001849	.00	14,025.46	.000002065
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	4,538.31	.000000598	.00	4,538.31	.000000668
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	169.28	.000000022	.00	169.28	.000000025
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	.000154600	330,483.69	842,284.50	.000124005
365.10	THREE VY MWD GLENDORA AREA	87,348.85	.000011515	9,931.82	77,417.03	.000011398
365.15	THREE VY MWD ROWLAND AREA	266,504.35	.000035132	81,298.50	185,205.85	.000027267
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	.000035346	596,123.96	2,085,182.27	.000030698
367.08	SAN GABRIEL VLY MWD-AZUSA REORG	15,992.54	.000002108	3,454.41	12,538.13	.000001846
368.05	UPPER SAN GAB. VY. MUN. WATER	271,052.75	.000035732	53,719.45	217,333.30	.000031997
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVIDA A	24,736.98	.000003261	8,682.50	16,054.48	.000002364
368.15	UPP.SAN GAB.VY.MUN.W.-PASADENA A	232.91	.000000031	.00	232.91	.000000034
368.15	WALNUT VALLEY WATER DISTRICT	78,850.01	.000010394	20,074.62	58,775.39	.000008653
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	3,569.45	.000000471	.00	3,569.45	.000000526
370.07	WALNUT VALL WT DIST IMP DIST #3	328,121.78	.0000043255	.00	328,121.78	.0000048307

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
370.08	WALNUT VALL WT DIST IMP DIST #4	79,727.26	.000010510	.00	79,727.26	.000011738
370.09	WALNUT VALL WT DIST IMP DIST # 5	119,253.79	.000015721	53,879.04	65,374.75	.000009625
400.00	EDUCATIONAL REV AUGMENTATION FD	513,425,142.05	.067682305	.00	513,425,142.05	.075588592
400.01	EDUCATIONAL AUG FD IMPOUND	1,120,542,973.48	.147715655	.00	1,120,542,973.48	.164971012
400.15	COUNTY SCHOOL SERVICES	10,193,164.69	.001343715	1,097,077.49	9,096,087.20	.001339164
400.21	CHILDREN'S INSTIL TUITION FUND	20,229,454.41	.002666749	2,179,292.24	18,050,162.17	.002657420
440.01	CASTAIC UNION SCHOOL DISTRICT	2,059,025.35	.000271431	.00	2,059,025.35	.000303138
440.06	CO.SCH.SERV.FD.- CASTAIC UNION	401,028.56	.000052866	.00	401,028.56	.000059041
440.07	DEV.CTR. HDCPD.MINOR-CASTAIC	35,149.11	.000004634	.00	35,149.11	.000005175
464.01	EASTSIDE UNION SCHOOL DISTRICT	617,020.05	.000081339	240,771.65	376,248.40	.000055393
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	118,197.49	.000015581	46,123.96	72,073.53	.000010611
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	9,368.49	.000001235	3,655.72	5,712.77	.000000841
469.01	EAST WHITTIER CITY SCHOOL DIST	2,804,520.30	.000369706	71,585.23	2,732,935.07	.000402354
469.06	CO.SCH.SERV.FD.- EAST WHITTIER	320.84	.000000042	8.29	312.55	.000000046
469.07	DEV.CTR.HDCPD. MINOR-E. WHITTIER	21,555.30	.000002842	550.23	21,005.07	.000003092
473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23	.000394400	322,385.22	2,669,455.01	.000393008
473.06	CO.SCH.SERV.FD.- EL MONTE	382,029.71	.000050361	41,168.56	340,861.15	.000050183
473.07	DEV.CTR.HDCPD.MINOR-EL MONTE	46,015.22	.000006066	4,959.79	41,055.43	.000006044
473.20	EL MONTE CHILDREN,S CENTER FUND	267,335.90	.000003472	2,838.18	23,497.72	.000003459
485.01	GARVEY SCHOOL DISTRICT	1,347,628.17	.000177651	171,488.25	1,176,139.92	.000173156
485.06	CO.SCH.SERV.FD.- GARVEY UNION	160,672.32	.000021181	20,427.70	140,244.62	.000020647
485.07	DEV.CTR.HDCPD.MINOR-GARVEY	17,650.34	.000002327	2,255.05	15,395.29	.000002627
497.01	GORMAN SCHOOL DISTRICT	24,845.56	.000003275	.00	24,845.56	.000003658
497.06	CO.SCH.SERV.FD.- GORMAN	5,283.54	.000000697	.00	5,283.54	.000000778
497.07	DEV CTR HDCPD MINOR GORMAN	424.48	.000000056	.00	424.48	.000000062
501.01	HAWTHORNE SCHOOL DISTRICT	1,882,190.06	.000248120	220,171.39	1,662,018.67	.000244689
501.06	CO.SCH.SERV.FD.- HAWTHORNE	234,616.25	.000030928	27,446.29	207,169.96	.000030500
501.07	DEV CTR HDCPD MINOR-HAWTHORNE	26,937.48	.000003551	3,152.58	23,784.90	.000003502
505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21	.000219403	.00	1,664,351.21	.000245033
505.06	CO.SCH.SERV.FD.- HERMOSA BEACH	264,302.10	.000034842	.00	264,302.10	.000038912
505.07	DEV CTR HDCPD M HERMOSA BEACH C	28,852.90	.000003804	.00	28,852.90	.000004248
513.01	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61	.000069632	.00	528,214.61	.000077766
513.06	CO.SCH.SERV.FD.-HUGHES-ELIZ LAKE	23,749.70	.000003131	.00	23,749.70	.000003497
513.07	DEV CTR HDCPD MINOR HUGHES ELIZ.	1,935.18	.000000255	.00	1,935.18	.000000285
521.01	KEPPEL UNION SCHOOL DISTRICT	641,158.33	.000084521	.00	641,158.33	.000094394
521.06	CO.SCH.SERV.FD.- KEPPEL UNION	99,686.61	.000013141	.00	99,686.61	.000014676
521.07	DEV CTR HDCPD MINOR KEPPEL	8,147.55	.000001074	.00	8,147.55	.000001200
529.01	LANCASTER SCHOOL DISTRICT	2,852,411.08	.000376019	1,829,649.99	1,022,761.09	.000150575
529.06	CO.SCH.SERV.FD.- LANCASTER	421,934.39	.000055622	270,626.48	151,307.91	.000022276
529.07	DEV CTR HDCPD MINOR LANCASTER	40,915.75	.000005394	26,244.78	14,670.97	.000002160
545.01	LAWDALE SCHOOL DISTRICT	1,440,973.15	.000189956	203,959.31	1,237,013.84	.000182118
545.06	CO.SCH.SERV.FD.- LAWDALE	155,150.66	.000020453	21,962.10	133,188.56	.0000019609
545.07	DEV CTR HDCPD MINOR-LAWDALE	21,463.80	.000002829	3,038.30	18,425.50	.000002713
549.01	LENNOX SCHOOL DISTRICT	477,159.89	.000062902	50,460.83	426,699.06	.000062820
549.06	CO.SCH.SERV.FD.- LENNOX	62,258.51	.000008207	6,585.75	55,672.76	.000008196
549.07	DEV. CTR. HDCPD. MINOR - LENNOX	7,017.30	.000000925	742.37	6,274.93	.000000924
553.01	LITTLE LAKE CITY SCHOOL DISTRICT	1,748,439.66	.000230488	634,438.03	1,114,001.63	.000164008
553.06	CO.SCH.SERV.FD.- LITTLE LAKE	159.23	.000000021	59.93	99.30	.000000015
553.07	DEV.CTR.HDCPD.MINOR-LITTLE LAKE	33,880.55	.000004466	12,243.06	21,637.49	.0000003186
561.01	LOS NIETOS SCHOOL DISTRICT	1,457,453.86	.000192129	594,074.29	863,379.57	.000127110

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
561.06	CO.SCH.SERV.FD.- LOS NIETOS	107.16	.000000014	44.43	62.73	.000000009
561.07	DEV.CTR.HDCPD.MINOR-LOS NIETOS	15,575.33	.000002053	6,348.65	9,226.68	.000001358
561.20	LOS NIETOS CHILDRENS CTR FUND	21,213.28	.000002796	8,647.43	12,565.85	.000001850
565.01	LOWELL JOINT SCHOOL DISTRICT	1,156,525.98	.000152459	5,743.26	1,150,782.72	.000169423
565.06	CO.SCH.SERV.FD.- LOWELL JOINT	187.29	.000000025	.67	186.62	.000000027
565.07	DEV.CTR.HDCPD.MINOR-LOWELL JOINT	21,524.18	.000002837	106.91	21,417.27	.000003153
577.01	MOUNTAIN VIEW SCHOOL DISTRICT	1,149,026.85	.000151471	95,545.22	1,053,481.63	.000155098
577.06	CO.SCH.SERV.FD.- MOUNTAIN VIEW	168,774.60	.000022249	14,036.61	154,737.99	.000022781
577.07	DEV.CTR.HDCPD.MINOR-MT. VIEW	20,477.06	.000002699	1,703.06	18,774.00	.000002764
577.20	MT.VIEW CHILDREN,S CENTER FUND	43,154.28	.000005689	3,588.94	39,565.34	.000008525
581.01	NEWHALL SCHOOL DISTRICT	5,523,795.09	.000728175	76,254.89	5,447,540.20	.000802010
581.06	CO.SCH.SERV.FD.- NEWHALL	535,161.48	.000070548	7,311.76	527,849.72	.000077712
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	58,982.30	.000000775	804.93	58,177.37	.000008565
593.01	PALMDALE SCHOOL DISTRICT	2,885,441.21	.000380373	1,039,628.07	1,845,812.51	.000271748
593.06	CO.SCH.SERV.FD.- PALMDALE	512,250.47	.000067527	184,541.06	327,709.41	.000048247
593.07	DEV CTR HDCPD MINOR PALMDALE	48,661.70	.000006415	17,502.52	31,159.18	.000004547
629.01	ROSEMEAD SCHOOL DISTRICT	1,240,421.88	.000163519	51,465.57	1,188,956.31	.000175043
629.06	CO.SCH.SERV.FD.- ROSEMEAD	141,068.55	.000018596	5,853.31	135,215.24	.000019907
629.07	DEV.CTR.HDCPD.MINOR-ROSEMEAD	16,925.25	.000002231	702.27	16,222.98	.000002388
645.01	SAUGUS UNION SCHOOL DISTRICT	5,355,022.39	.000705926	2,470.30	5,352,552.09	.000788025
645.06	CO.SCH.SERV.FD.- SAUGUS UNION	771,781.46	.000101740	355.84	771,425.62	.000113572
645.07	DEV.CTR.HDCPD.-SAUGUS UNION	88,384.88	.000011651	40.78	88,344.10	.000013006
657.01	SOUTH WHITTIER SCHOOL DISTRICT	1,699,752.57	.000224070	549,901.43	1,149,851.14	.000169286
657.06	CO.SCH.SERV.FD.- SOUTH WHITTIER	112.94	.000000015	37.02	75.92	.000000011
657.20	SO.WHITTIER CHILDREN,S CENTER F.	22,124.28	.000002917	7,186.06	14,938.22	.000002199
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	3,165,319.73	.000417268	.00	3,165,319.73	.000466012
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	281,270.82	.000037079	.00	281,270.82	.000041410
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	31,240.13	.000004118	.00	31,240.13	.000004599
669.01	VALLE LINDO SCHOOL DISTRICT	211,079.54	.000027826	18,367.58	192,711.96	.00028372
669.06	CO.SCH.SERV.FD.- VALLE LINDO	27,915.46	.000003680	2,429.41	25,486.05	.000003752
669.07	DEV.CTR.HDCPD.MINOR-VALLE LINDO	3,419.62	.000000451	297.62	3,122.00	.000000460
689.01	WESTSIDE UNION SCHOOL DISTRICT	2,731,586.04	.000036092	591,677.01	2,139,909.03	.000315045
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	347,215.23	.000045772	76,435.69	270,779.54	.000039865
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	36,011.08	.000004747	7,953.00	28,058.08	.000004131
695.01	WHITTIER CITY SCHOOL DISTRICT	3,141,918.74	.000414184	521,004.91	2,620,913.83	.000385862
695.06	CO.SCH.SERV.FD.- WHITTIER	292.33	.000000039	48.74	243.59	.000000036
695.07	DEV.CTR.HDCPD.MINOR-WHITTIER	1,356.19	.000000179	228.19	1,128.00	.000000166
705.01	WILSONA SCHOOL DISTRICT	412,816.74	.000054420	.00	412,816.74	.000060777
705.06	CO.SCH.SERV.FD.- WILSONA	40,830.82	.000005383	.00	40,830.82	.000006011
705.07	DEV CTR HDCPD MINOR WILSONA	3,348.42	.000000441	.00	3,348.42	.000000493
709.01	WISEBURN SCHOOL DISTRICT	2,791,059.34	.000367932	87,186.24	2,703,873.10	.000398075
709.06	CO.SCH.SERV.FD.- WISEBURN	541,671.24	.000071406	16,920.73	524,750.51	.000077256
709.07	DEV CTR HDCPD MINOR - WISEBURN	66,342.13	.000008746	2,072.43	64,269.70	.000009462
710.01	SNOWLINE JOINT UNIFIED SCH DIST	31,321.49	.000004129	.00	31,321.49	.000004611
713.02	ALHAMBRA CITY HIGH SCHOOL DIST	2,432,373.95	.000320648	267,581.41	2,164,792.54	.000318710
713.06	CO.SCH.SERV.FD.- ALHAMBRA HIGH	8,756.82	.000001154	981.37	7,775.45	.000001145
713.07	ALHAMBRA HIGH-ELEM SCHOOL FUND	1,086,828.96	.000143271	119,568.80	967,260.16	.000142404
717.02	ANTELOPE VALLEY UNION HIGH SCH.	17,936,353.20	.002364461	6,340,059.76	11,596,293.44	.001707255
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	66,074.28	.000008710	23,299.95	42,774.33	.000006297
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	5,174,762.54	.000682163	2,117,578.14	3,057,184.40	.000450091

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
717.08	ANTELOPE VY. UN. HI. - K. P. S. - ELEM	3,604,856.84	.000475211	986,687.57	2,618,169.27	.000385458
725.02	CENTINELA VAL UNION HIGH SCH DIS	11,369,795.48	.001498824	903,685.76	10,466,109.72	.001540864
725.07	CENTINELA VY. HIGH-ELEM SCH. FUND	5,075,718.35	.000669107	403,429.89	4,672,288.46	.000687874
745.02	EL MONTE UNION HIGH SCHOOL DIST	8,175,585.79	.001077747	721,213.39	7,454,372.40	.001097464
745.06	CO.SCH.SERV.FD.- EL MONTE	32,103.44	.000004232	2,832.80	29,270.64	.000004309
745.07	EL MONTE HIGH-ELEM SCHOOL FUND	3,643,191.53	.000480264	321,394.26	3,321,797.27	.000489049
745.20	CHILDREN'S CTR FUND EL MONTE HI	28,904.19	.000003810	2,550.08	26,354.11	.000003880
753.02	FULLERTON UNION HIGH SCHOOL DIST	1,343,018.40	.000177043	6,668.85	1,336,349.55	.000196743
753.07	FULLERTON UN. HIGH-ELEM SCH. FD.	654,578.31	.000086290	3,250.36	651,327.95	.000095891
757.02	HART WILLIAM S UNION HIGH	19,346,202.16	.002550314	78,147.03	19,268,055.13	.002836723
757.06	CO.SCH.SERV.FD.- HART, WILLIAM S.	80,627.97	.000010629	325.78	80,302.19	.000011822
757.07	HART, WILLIAM S.-ELEM SCHOOL FUND	10,180,408.23	.001342033	41,118.52	10,139,289.71	.001492749
785.02	VICTOR VALLEY JOINT UNION H.S.D.	27,275.44	.000003596	.00	27,275.44	.000004016
785.06	CO.SCH.SERV.FD.- VICTOR VALLEY	156.47	.000000021	.00	156.47	.000000023
789.02	WHITTIER UNION HIGH SCHOOL DIST	13,602,279.50	.001793121	2,838,375.43	10,763,904.07	.001584707
789.07	WHITTIER HIGH-ELEM SCHOOL FUND	5,804,893.50	.000765230	1,211,416.74	4,593,476.76	.000676271
789.08	DEV CTR HDCPD MINOR WHITTIER	22,162.21	.000002922	4,642.99	17,519.22	.000002579
790.04	CERRITOS COMMUNITY COLLEGE DIST	6,789,032.69	.000894965	1,419,782.31	5,369,250.38	.000790483
791.04	CITRUS COMMUNITY COLLEGE DIST	3,477,665.02	.000458443	736,486.69	2,741,178.33	.000403568
791.20	CHILDREN'S CTR FUND CITRUS C C	90,701.15	.000011957	19,202.26	71,498.89	.000010526
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	5,131,479.58	.000676458	1,760,468.67	3,371,010.91	.000496294
793.04	COMPTON COMMUNITY COLLEGE DIST.	2,597,257.36	.000342384	553,926.83	2,043,330.53	.000300828
793.20	CHILDREN'S CTR FUND COMPTON C C	829,551.56	.000109356	176,827.47	652,724.09	.000096097
797.04	EL CAMINO COMMUNITY COLLEGE DIST	18,055,748.43	.002380200	858,961.92	17,196,786.51	.002531783
800.04	GLENDALE COMMUNITY COLLEGE DIST	6,923,773.40	.000912727	828,262.24	6,095,511.16	.000897407
805.04	L.A.CITY COMMUNITY COLLEGE DIST	113,068,578.44	.014905273	8,047,711.99	105,020,866.45	.015461610
805.20	L.A.COMM.COLL.CHILDREN'S CTR FD	1,169,527.13	.000154173	83,017.63	1,086,509.50	.000159960
807.04	LONG BEACH COMMUNITY COLLEGE DI.	9,315,447.47	.001228010	1,817,462.73	7,497,984.74	.001103885
807.20	CHILDREC'S CTR FUND LG BCH C C	110,779.40	.000014604	21,615.81	89,163.59	.000013127
809.04	MT.SAN ANTONIO COMMUNITY COLLEGE	14,886,583.37	.001962425	3,280,998.30	11,605,585.07	.001708623
809.20	MT SAN ANTONIO CHILDRENS CTR FD	143,648.18	.000189336	31,936.78	111,711.40	.000016447
810.04	SANTA MONICA COMMUNITY COLLEGE D	9,699,877.85	.001278687	1,660,555.92	8,039,321.93	.001183583
811.04	N.ORANGE CO.COMMUNITY COLLEGE D.	452,152.16	.000059605	2,190.55	449,961.61	.000066245
811.20	N.ORANGE CO C.C. CHILD CTR FUND	7,258.33	.000000957	35.18	7,223.15	.000001063
812.04	PASADENA AREA COMMUNITY COLLEGE	14,097,552.69	.001858411	865,504.75	13,232,047.94	.001948077
814.04	SANTA CLARITA COMMUNITY COLLEGE	8,883,101.16	.001171015	35,890.11	8,847,211.05	.001302523
815.04	VICTOR VY.JOINT COMMUNITY COLL.	10,982.49	.000001448	.00	10,982.49	.000001617
816.04	RIO HONDO COMMUNITY COLLEGE DIST	4,523,478.63	.000596308	829,487.21	3,693,991.42	.000543845
816.20	RIO HONDO CHILDRENS CTR FUND	8,237.60	.000001086	1,517.65	6,719.95	.000000989
817.03	ARCADIA UNIFIED SCHOOL DISTRICT	17,617,141.20	.002322381	827,478.48	16,789,662.72	.002471844
817.06	CO.SCH.SERV.FD.- ARCADIA	677,247.46	.000089278	31,810.97	645,436.55	.000095024
817.07	DEV.CTR.HDCPD.MINOR-ARCADIA	72,331.51	.000095535	3,397.57	68,933.94	.000010149
818.03	AZUSA UNIFIED SCHOOL DISTRICT	7,261,166.69	.000957204	2,412,158.38	4,849,008.31	.000713891
818.06	CO.SCH.SERV.FD.- AZUSA	314,753.26	.000041492	104,564.64	210,188.62	.000030945
818.07	DEV.CTR.HDCPD.MINOR-AZUSA	36,706.35	.000004839	12,194.38	24,511.97	.000003609
819.03	A B C UNIFIED SCHOOL DISTRICT	15,885,788.38	.002094145	5,901,336.04	9,984,452.34	.001469953
819.06	CO.SCH.SERV.FD.- A B C UNIF.	557,093.99	.000073439	206,960.36	350,133.63	.000051548
819.20	ABC UNIFIED CHILDRENS CTR FUND	159,513.04	.000021028	59,258.78	100,254.26	.000014760
820.03	BALDWIN PARK UNIF SCH DIST	4,779,827.19	.000630101	1,198,766.35	3,581,060.84	.000527219
820.06	CO.SCH.SERV.FD.- BALDWIN PARK	221,868.90	.000029248	55,649.13	166,219.77	.000024472

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
820.07	DEV.CTR.HDCPD.MINOR-BALDWIN PARK	23,936.28	.000003155	6,004.53	17,931.75	.000002640
821.03	BASSETT UNIFIED SCHOOL DISTRICT	2,819,380.42	.000371665	649.03	2,818,731.39	.000414985
821.06	CO.SCH.SERV.FD.- BASSETT	125,841.00	.000165889	28.97	125,812.03	.000018523
821.07	DEV.CTR.HDCPD.MINOR-BASSETT	15,824.20	.000002086	3.65	15,820.55	.000002329
822.03	BELLFLOWER UNIFIED SCHOOL DIST	7,436,511.07	.000980319	374,991.01	7,061,520.06	.001039626
822.06	CO.SCH.SERV.FD.- BELLFLOWER	268,009.01	.000035330	13,514.96	254,494.05	.000037468
826.03	BEVERLY HILLS UNIFIED SCHOOL DIS	20,753,735.57	.002735863	.00	20,753,735.57	.003055452
826.06	CO.SCH.SERV.FD.- BEVERLY HILLS	1,357,878.92	.000179002	.00	1,357,878.92	.000199913
826.07	DEV.CTR.HDCPD.MINOR-BEVERLY HILL	146,368.74	.000019295	.00	146,368.74	.000021549
830.03	BONITA UNIFIED SCHOOL DISTRICT	8,847,071.50	.001166266	1,921,563.93	6,925,507.57	.001019602
830.06	CO.SCH.SERV.FD.- BONITA	369,023.70	.000048647	79,886.80	289,136.90	.000042568
830.07	DEV.CTR.HDCPD.MINOR-BONITA	40,791.73	.000005377	8,888.68	31,903.05	.000004697
834.03	BURBANK UNIFIED SCHOOL DISTRICT	24,453,842.71	.003223630	5,555,682.68	18,898,160.03	.002782366
834.06	CO.SCH.SERV.FD.- BURBANK	1,273,299.26	.000167853	289,377.59	983,921.67	.000144857
834.20	BURBANK CHILDREN'S CENTER FUND	196,366.62	.000025886	44,588.21	151,778.41	.000022345
840.03	CHARTER OAK UNIF SCHOOL DIST	4,510,863.85	.000594645	90,941.86	4,419,921.99	.000650719
840.06	CO.SCH.SERV.FD.- CHARTER OAK	176,856.37	.000023314	3,565.29	173,291.08	.000025513
840.07	DEV.CTR.HDCPD.MINOR-CHARTER OAK	19,627.53	.000002587	396.05	19,231.48	.000002831
842.03	CLAREMONT UNIFIED SCHOOL DIST	5,901,406.40	.000777953	337,762.15	5,563,644.25	.000819103
842.06	CO.SCH.SERV.FD.- CLAREMONT	204,812.92	.000026999	11,723.43	193,089.49	.000028427
842.07	DEV.CTR.HDCPD.MINOR-CLAREMONT	22,554.29	.000002973	1,290.83	21,263.46	.000003130
845.03	COMPTON UNIFIED SCHOOL DIST	12,906,860.07	.001701448	2,636,575.68	10,270,284.39	.001512034
845.06	CO.SCH.SERV.FD.-COMPTON	422,928.31	.000055753	86,411.41	336,516.90	.000049543
845.07	DEV.CTR.HDCPD.MINOR-COMPTON	61,935.55	.000008165	12,646.94	49,288.61	.000007256
845.20	COMPTON CHILDREN'S CENTER FUND	404,156.17	.000053278	82,570.84	321,585.33	.000047345
847.03	COVINA-VALLEY UNIFIED SCHOOL DIS	9,187,024.14	.001211080	1,929,956.44	7,257,067.70	.001068416
847.06	CO.SCH.SERV.FD.- COVINA-VALLEY	402,507.43	.000053061	84,729.98	317,777.45	.000046785
847.07	DEV.CTR.HDCPD.MINOR-COVINA-VY.	45,320.86	.000005974	9,392.38	35,928.48	.000005290
847.20	COVINA-VALLEY CHILDREN,S CTR.FD.	44,325.70	.000005843	9,186.09	35,139.61	.000005173
850.03	CULVER CITY UNIFIED SCHOOL DIST	11,090,733.13	.001462037	5,549,940.59	5,540,792.54	.000815739
850.06	CO.SCH.SERV.FD.- CULVER CITY	368,606.86	.000048592	165,737.78	202,869.08	.000023867
850.07	DEV.CTR.HDCPD.MINOR-CULVER CITY	49,088.97	.000006471	25,249.65	23,839.32	.000003510
850.20	CULVER CITY CHILDREN,S CTR.FD.	33,537.27	.000004421	29,778.97	3,758.30	.000000553
853.03	DOWNEY UNIFIED SCHOOL DISTRICT	13,936,839.43	.001837225	874,021.38	13,062,818.05	.001923163
853.06	CO.SCH.SERV.FD.- DOWNEY	481,134.91	.000063426	30,176.98	450,957.93	.000066392
853.07	DEV CTR HDCPD MINOR-DOWNEY	33,707.81	.000004444	2,114.56	31,593.25	.000004651
855.03	DUARTE UNIFIED SCHOOL DISTRICT	4,297,875.58	.000566568	1,692,499.70	2,605,375.88	.000383574
855.06	CO.SCH.SERV.FD.- DUARTE	167,691.78	.000022106	66,040.78	101,651.00	.000014965
855.07	DEV.CTR.HDCPD.MINOR-DUARTE	18,118.58	.000002388	7,132.63	10,985.95	.000001617
859.03	EL SEGUNDO UNIFIED SCHOOL DIST	4,317,145.57	.000569108	.00	4,317,145.57	.000635588
859.06	CO.SCH.SERV.FD.- EL SEGUNDO	452,499.04	.000059651	.00	452,499.04	.000066619
859.07	DEV CTR HDCPD MINOR EL SEGUNDO	45,538.90	.000006003	.00	45,538.90	.000006704
867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22	.004762615	4,321,811.39	31,806,482.83	.004682683
867.06	CO.SCH.SERV.FD.- GLENDALE	426,708.33	.000056251	51,045.05	375,663.28	.000055307
867.07	DEV.CTR.HDCPD.MINOR-GLENDALE	269,222.66	.000035490	32,205.69	237,016.97	.000034895
867.20	GLENDALE UNIF CHILDRENS CTR FD	164,016.28	.000021621	19,620.90	144,395.38	.000021258
868.03	GLENORA UNIFIED SCHOOL DISTRICT	5,628,845.30	.000742023	728,133.21	4,900,712.09	.000721503
868.06	CO.SCH.SERV.FD.- GLENORA	239,318.51	.000031548	30,953.90	208,364.61	.000030676
868.07	DEV.CTR.HDCPD.MINOR-GLENORA	26,465.42	.000003489	3,421.88	23,043.54	.000003393
870.03	HACIENDA-LA PUENTE UNIF. SCH.DIS	13,378,880.22	.001763672	2,331,537.77	11,047,342.45	.001626436

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
870.06	CO.SCH.SERV.FD.HACIENDA-LA PUENTE	579,196.34	.000076353	99,074.20	480,122.14	.000070686
870.07	DEV.CTR.HDCPD.MINOR-HACI-LA PUTE	66,459.65	.000008761	11,826.86	54,632.79	.000008043
875.03	INGLEWOOD UNIFIED SCHOOL DIST	13,601,061.13	.001792961	2,257,828.36	11,343,232.77	.001669998
875.06	CO.SCH.SERV.FD.- INGLEWOOD	487,409.95	.000064253	80,919.34	406,490.61	.000059845
875.07	DEV CTR HDCPD MINOR-INGLEWOOD	50,282.39	.000006258	8,349.10	41,933.29	.000006174
875.20	INGLEWOOD UNIF.CHILDREN,S CTR.FD	43,411.97	.000005723	7,208.52	36,203.45	.000005330
880.03	LA CANADA UNIFIED SCHOOL DIST	8,182,873.53	.001078708	.00	8,182,873.53	.001204717
880.06	CO.SCH.SERV.FD.- LA CANADA	320,253.42	.000042217	.00	320,253.42	.000047149
880.07	DEV CTR HDCPD MINOR LA CANADA	9,455.90	.000001247	.00	9,455.90	.000001392
881.03	LAS VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	.003296231	381,651.94	24,622,931.76	.003625091
881.06	CO.SCH.SERV.FD.- LAS VIRGENES	937,426.84	.000123576	14,331.29	923,095.55	.000135902
883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	.008149861	12,059,628.46	49,763,672.90	.007326416
883.06	CO.SCH.SERV.FD.- LONG BEACH	2,248,583.78	.000296420	438,623.65	1,809,960.13	.000266470
883.07	DEV CTR HDCPD MINORS LONG BEACH	324,307.95	.000042752	63,259.14	261,048.81	.000038433
883.20	LONG BEACH CHILDREN'S CENTER FD	1,294,652.27	.000170668	252,553.50	1,042,098.77	.000153422
887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	.085755276	36,621,581.59	613,901,694.30	.090381169
887.06	CO.SCH.SERV.FD.- LOS ANGELES	36,251.24	.000004779	2,037.87	34,213.37	.000005037
887.07	DEV. CTR. HDCPD MINOR-L A UNIF.	3,669,036.22	.000483671	206,561.77	3,462,474.45	.000509760
887.20	LOS ANGELES CHILDREN'S CENTER FD	10,686,037.03	.001408688	600,890.59	10,085,146.44	.001484777
891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	.000490588	626,701.54	3,094,808.83	.000455631
891.06	CO.SCH.SERV.FD.- LYNWOOD	167,804.03	.000022121	28,260.73	139,543.30	.000020544
891.07	DEV.CTR.HDCPD.MINOR-LYNWOOD	18,524.60	.000002442	3,119.80	15,404.80	.000002268
891.20	LYNWOOD CHILDREN'S CENTER FUND	38,447.85	.000005068	6,475.16	31,972.69	.000004707
892.03	MANHATTAN BEACH UNIFIED SCH DIST	12,505,206.96	.001648500	.00	12,505,206.96	.001841069
892.06	CO SCH SERV FD - MANHATTAN BEACH	681,799.22	.000089878	.00	681,799.22	.000100377
892.07	DEV CTR HDCPD MINOR-MANHA-BCH	3,041,569.24	.000409955	38,482.77	3,003,086.47	.000442127
892.20	M BEACH CHILDREN CENTER FUND	149,526.47	.000019711	.00	149,526.47	.000022014
895.03	MONROVIA UNIFIED SCHOOL DISTRICT	6,730,963.41	.000887310	1,075,934.36	5,655,029.05	.000832557
895.06	CO.SCH.SERV.FD.- MONROVIA	288,280.30	.000038003	46,086.11	242,194.19	.000035657
895.07	DEV.CTR.HDCPD.MINOR-MONROVIA	31,705.02	.000004180	5,056.80	26,648.22	.000003923
895.20	MONROVIA UNIF. CHILDRENS CTR FD	28,339.53	.000003736	4,520.44	23,819.09	.000003507
899.03	MONTEBELLO UNIFIED SCHOOL DIST	21,932,685.92	.002891278	6,245,968.62	15,686,717.30	.002309464
899.06	CO.SCH.SERV.FD.- MONTEBELLO	783,174.66	.000103242	223,365.67	559,808.99	.000082417
899.07	DEV CTR HDCPD MINOR-MONTEBELLO	36,500.86	.000004812	10,306.27	26,194.59	.000003856
903.03	NORWALK-LA MIRADA UNIF SCH. DIST	13,998,621.99	.001845369	2,953,240.80	11,045,381.19	.001626147
903.06	CO.SCH.SERV.FD.NORWALK-LA MIRADA	485,987.42	.000064065	102,522.07	383,465.35	.000056455
905.03	PALOS VERDES PENINSULA UNI.SCH.D	25,875,669.34	.003411062	145,268.81	25,730,400.53	.003788137
905.06	CO.SCH.SERV.FD.- PALOS VERDES	1,061,992.28	.000139997	5,962.21	1,056,030.07	.000155473
905.07	DEV CTR HDCPD M PALOS VERDES	115,033.24	.000015164	645.81	114,387.43	.000016841
907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	.000912912	2,051,670.08	4,873,510.53	.000717499
907.06	CO.SCH.SERV.FD.- PARAMOUNT	374,123.45	.000049319	110,830.24	263,293.21	.000038763
907.07	DEV.CTR.HDCPD.MINOR-PARAMOUNT	46,224.02	.000006093	13,698.06	32,525.96	.000004789
909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	.005139801	4,110,974.61	34,878,581.86	.005134970
909.06	CO.SCH.SERV.FD.- PASADENA	65,624.41	.000008651	6,919.99	58,704.42	.000008643
909.07	DEV.CTR.HDCPD.MINOR-PASADENA	289,739.29	.000038195	30,569.23	259,170.06	.000038156
909.20	PASADENA CHILDREN,S CENTER FUND	69,477.67	.000009159	7,328.83	62,148.84	.000009150
912.03	EL RANCHO UNIF./CONS/ SCH. DIST.	5,365,532.78	.0000707312	889,079.37	4,476,453.41	.000659042
912.06	CO.SCH.SERV.FD.- EL RANCHO	197.73	.000000026	32.50	165.23	.000000024
912.07	DEV.CTR.HDCPD.MINOR-EL RANCHO	36,302.57	.000004786	6,015.80	30,286.77	.000004459
912.20	EL RANCHO UNIF. CHILDRENS CTR FD	20,088.43	.000002648	3,329.02	16,759.41	.000002467

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET OF RATIO
915.03	POMONA UNIFIED SCHOOL DISTRICT	14,315,492.47	.001887141	3,701,258.28	10,614,234.19	.001562672
915.06	CO.SCH.SERV.FD.- POMONA	670,539.14	.000088394	173,375.16	497,163.98	.000073195
915.07	DEV.CTR.HDCPD.MINOR-POMONA	77,547.47	.000010223	20,049.46	57,498.01	.000008465
915.20	POMONA CHILDREN'S CENTER FUND	365,811.59	.000048223	94,585.17	271,226.42	.000039931
916.03	REDONDO BEACH UNIFIED SCH DIST	13,640,206.27	.001798121	654,392.28	12,985,813.99	.001911826
916.06	CO SCH SERV FD REDONDO BEACH	729,114.82	.000096116	41,981.79	687,133.03	.000101163
916.07	DEV CTR HDCPD MINOR REDO-BCH	5,922,796.34	.000780773	192,817.52	5,729,978.82	.000843591
918.03	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.55	.001631487	3,494,700.05	8,881,449.50	.001307564
918.06	CO.SCH.SERV.FD.-ROWLAND	606,967.33	.000080014	171,170.30	435,797.03	.000064160
918.07	DEV.CTR.HDCPD.MINOR-ROWLAND	67,924.60	.000008954	19,154.61	48,769.99	.000007180
920.03	SAN GABRIEL UNIFIED SCHOOL DIST	3,827,050.19	.000504501	203,466.14	3,623,584.05	.000533479
920.06	CO.SCH.SERV.FD.-SAN GABRIEL	145,763.03	.000019215	.00	145,763.03	.000021460
920.07	DEV.CTR.HDCPD.MINOR-SAN GABRIEL	16,315.15	.000002151	.00	16,315.15	.000002402
923.03	SAN MARINO UNIFIED SCHOOL DIST	6,209,174.82	.000818525	.00	6,209,174.82	.000914141
923.06	CO.SCH.SERV.FD.- SAN MARINO	256,820.35	.000033855	.00	256,820.35	.000037810
923.07	DEV.CTR.HDCPD.MINOR-SAN MARINO	26,807.75	.000003534	.00	26,807.75	.000003947
931.03	SANTA MONIC-MALIBU UNIF SCH DIST	39,298,807.87	.005180568	6,718,342.84	32,580,465.03	.004796632
931.06	CO. SCH. SERV. FD.-SNTA MON-MLBU	102,829.01	.000013555	17,603.48	85,225.53	.000012547
931.07	DEV CTR HDCPD MINOR-STA MON-MLBU	137,107.67	.000018074	23,419.88	113,687.79	.000016738
931.20	SNTA MON-MLBU=CHILDRENS CTR. FD.	234,007.21	.000030848	39,906.80	194,100.41	.000028576
935.06	ACTON-AGUA DULCE UNIF SD	1,908,776.45	.000251625	.00	1,908,776.45	.000281018
935.07	CO.SCH.SERV.FD.-ACTON-AGUA DULCE	86,394.00	.000011389	.00	86,394.00	.000012719
935.07	DEV CTR HDCPD MINOR ACTON-AGUA	7,051.98	.000000930	.00	7,051.98	.000001038
936.03	ALHAMBRA UNIFIED SCHOOL DIST	12,355,307.59	.001628739	1,706,986.66	10,648,320.93	.001567690
936.06	CO SCHOOL SERVICE FUND	607,255.34	.000080051	93,299.75	513,955.59	.000075667
936.07	DEV CTR HDC MINOR	3,663,156.83	.000482896	475,093.95	3,188,062.88	.000469360
936.20	ALHAMBRA CHILDREN'S CTR FUND	353,717.03	.000046629	54,778.45	298,938.58	.000044011
939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	.000533261	68,445.06	3,976,771.73	.000585477
939.06	CO.SCH.SERV.FD.- SOUTH PASADENA	196,703.10	.000025930	3,328.29	193,374.81	.000028469
939.07	DEV.CTR.HDCPD.MINOR-SO. PASADENA	20,799.61	.000002742	351.94	20,447.67	.000003010
947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,567.94	.000534494	31,128.95	4,023,438.99	.000592347
947.06	CO.SCH.SERV.FD.- TEMPLE CITY	193,680.40	.000025532	1,656.11	192,024.29	.000028271
947.07	DEV.CTR.HDCPD.MINOR-TEMPLE CITY	99,382.24	.000013101	8,284.52	91,097.72	.000013412
955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	.004629716	1,084,906.88	34,035,241.83	.005010810
955.06	CO.SCH.SERV.FD.- TORRANCE	1,323,989.38	.000174535	40,900.24	1,283,089.14	.000188902
955.07	DEV CTR HDCPD MINOR-TORRANCE	158,417.43	.000020883	4,893.66	153,523.77	.000022602
980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,363,083.33	.001629764	2,944,837.13	9,418,246.20	.001385594
980.06	CO.SCH.SERV.FD.-WALNUT VALLEY	491,968.92	.000064854	117,566.78	374,402.14	.000055121
980.07	DEV.CTR.HDCPD.MINOR-WALNUT VY.	55,503.32	.000007317	14,192.64	41,310.68	.000006082
985.03	WEST COVINA UNIF. SCHOOL DIST	6,493,708.92	.000856034	1,637,624.06	4,856,084.86	.000714933
985.06	CO.SCH.SERV.FD.- WEST COVINA	274,212.02	.000036148	69,154.60	205,057.42	.000030189
985.07	DEV.CTR.HDCPD.MINOR-WEST COVINA	30,466.84	.000004016	7,682.08	22,784.76	.000003354
TOTAL		7,585,810,526.29	1.000000000	793,447,669.90	6,792,362,856.39	1.000000000

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A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (D-E)	Adjusted Gross Ratio (F/G)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Gross PTR (M)	Adjusted Net Ratio (N)	Production	Difference	
1	LOS ANGELES COUNTY GENERAL	2,178,617.753.21	733,331.874	2,911,949.627	0.988386794	0.287198432	0.096871532	375,498,990.44	330,508.357	0.972426551	0.285459588	0.107987263	
2	L.A. COUNTY LIBRARY	50,522.821.69		50,522.821.69	0.000666074	0.006860174	0.000000000	7,309,530.78	216,200.915	0.000662041	0.000636204	0.000000000	
3	ROAD DIST # 1	831,593.81		831,593.81	0.000117534	0.000117534	0.000000000	5,059.32	865,542.9	0.000130519	0.000130519	0.000000000	
4	ROAD DIST # 2	493,100.62		493,100.62	0.000065003	0.000065003	0.000000000	5,966.18	487,134.4	0.000071806	0.000071806	0.000000000	
5	ROAD DIST # 3	339,489.09		339,489.09	0.000044753	0.000044753	0.000000000	0	339,489.09	0.000049981	0.000049981	0.000000000	
6	ROAD DIST # 4	603,288.53		603,288.53	0.000079529	0.000079529	0.000000000	0	603,288.53	0.000088819	0.000088819	0.000000000	
7	ROAD DIST # 5	1,745,275.25		1,745,275.25	0.000230071	0.000230071	0.000000000	2,004.88	743,203.37	0.000256652	0.000256652	0.000000000	
8	CONSOL. FIRE PRO. DIST. OF L.A. CO.	381,044,532.88		381,044,532.88	0.050231222	0.050231222	0.000000000	50,716,189.31	330,328,343.57	0.048632317	0.048632317	0.000000000	
9	L.A. FIRE-FFW	80,105,395.52		80,105,395.52	0.000559899	0.000559899	0.000000000	5,492,298.53	74,613,096.99	0.000598452	0.000598452	0.000000000	
10	BELL LIGHTING DISTRICT	191,640.40		191,640.40	0.000025263	0.000025263	0.000000000	42,299.25	149,341.15	0.000021987	0.000021987	0.000000000	
11	BELL GARDENS LIGHTING DISTRICT	296,493.50		296,493.50	0.000039085	0.000039085	0.000000000	58,185.30	238,308.20	0.000034938	0.000034938	0.000000000	
12	LAVENDALE LIGHTING DISTRICT	384,427.66		384,427.66	0.000050677	0.000050677	0.000000000	63,383.35	321,044.31	0.000047285	0.000047285	0.000000000	
13	LONG BEACH LIGHTING DISTRICT	22,496.66		22,496.66	0.000002966	0.000002966	0.000000000	2,242.96	20,253.70	0.000002982	0.000002982	0.000000000	
14	CO LIGHTING MAINT DIST NO 1472	185,322.05		185,322.05	0.000024430	0.000024430	0.000000000	3,058.36	182,263.69	0.000022834	0.000022834	0.000000000	
15	CO LIGHTING MAINT DIST NO 1575	175,299.82		175,299.82	0.000023109	0.000023109	0.000000000	0	175,299.82	0.000025808	0.000025808	0.000000000	
16	CO. L.T.G. MAINT. DIST#1616-CONS	593,072.88		593,072.88	0.000078182	0.000078182	0.000000000	421,365.90	171,706.98	0.000025279	0.000025279	0.000000000	
17	CO LIGHTING MAINT DIST NO 1687	8,547,186.79		8,547,186.79	0.000112673	0.000112673	0.000000000	150,982.82	8,396,203.97	0.000123612	0.000123612	0.000000000	
18	CO LIGHTING MAINT DIST NO 1697	835,665.53		835,665.53	0.00010162	0.00010162	0.000000000	122,553.17	713,112.36	0.000104987	0.000104987	0.000000000	
19	CO LIGHTING MAINT DIST NO 1744	475,330.64		475,330.64	0.000082653	0.000082653	0.000000000	0	475,330.64	0.000069983	0.000069983	0.000000000	
20	CO LIGHTING MAINT DIST NO 1866	129,171.19		129,171.19	0.000071028	0.000071028	0.000000000	28,001.48	101,169.71	0.000051859	0.000051859	0.000000000	
21	CO LIGHTING MAINT DIST NO 10006	558,712.23		558,712.23	0.000073652	0.000073652	0.000000000	0	558,712.23	0.000062256	0.000062256	0.000000000	
22	CO LIGHTING MAINT DIST NO 10032	282,996.70		282,996.70	0.000037306	0.000037306	0.000000000	3,774.99	279,221.71	0.000041106	0.000041106	0.000000000	
23	CO LIGHTING MAINT DIST NO 10038	107,930.82		107,930.82	0.000014228	0.000014228	0.000000000	0	107,930.82	0.000015890	0.000015890	0.000000000	
24	CO LIGHT MAINT DIS# 10045 ZONE A	410,984.31		410,984.31	0.000054175	0.000054175	0.000000000	56,487.68	354,496.63	0.000052188	0.000052188	0.000000000	
25	CO LIGHTING MAINT DIST NO 10049	53,662.84		53,662.84	0.000007074	0.000007074	0.000000000	29,108.99	24,553.85	0.000006315	0.000006315	0.000000000	
26	CO LIGHTING MAINT DIST NO 10049	22,153.19		22,153.19	0.000002920	0.000002920	0.000000000	17,101.44	5,051.75	0.000000744	0.000000744	0.000000000	
27	CO LIGHTING MAINT DIST NO 10066	485,586.80		485,586.80	0.000084010	0.000084010	0.000000000	183,403.17	302,183.63	0.000044486	0.000044486	0.000000000	
28	COUNTY LIGHTING MAINT 10075	56,437.14		56,437.14	0.000007440	0.000007440	0.000000000	0	56,437.14	0.000008309	0.000008309	0.000000000	
29	COUNTY L.T.G. DIST - CALABASAS	211,064.35		211,064.35	0.000027824	0.000027824	0.000000000	0	211,064.35	0.000031074	0.000031074	0.000000000	
30	COUNTY L.T.G. DIST - MALIBU	299,376.29		299,376.29	0.000039465	0.000039465	0.000000000	0	299,376.29	0.000044075	0.000044075	0.000000000	
31	L.A. CO FLOOD CONTROL MAINT.	12,395,831.34		12,395,831.34	0.001634081	0.001634081	0.000000000	1,910,187.05	10,485,644.29	0.001543740	0.001543740	0.000000000	
32	L.A. CO FLOOD CONTROL MAINT.	70,117,003.40		70,117,003.40	0.009243179	0.009243179	0.000000000	10,807,443.84	59,309,559.56	0.008731801	0.008731801	0.000000000	
33	ATHENS WOODCREST OLIVETA GARB	302,254.08		302,254.08	0.000039845	0.000039845	0.000000000	0	302,254.08	0.000044499	0.000044499	0.000000000	
34	BELVEDERE GARBAGE DISPOSAL DIST	1,142,329.21		1,142,329.21	0.000150588	0.000150588	0.000000000	107,838.62	1,034,490.59	0.000152302	0.000152302	0.000000000	
35	FIRESTONE GARBAGE DISPOSAL DIST	1,255,910.88		1,255,910.88	0.000165561	0.000165561	0.000000000	79,772.00	1,176,138.88	0.000173156	0.000173156	0.000000000	
36	MALIBU GARBAGE DISPOSAL DISTRICT	317,189.14		317,189.14	0.000041813	0.000041813	0.000000000	0	317,189.14	0.000046698	0.000046698	0.000000000	
37	MESA HEIGHTS GARBAGE DIS DIST	256,169.38		256,169.38	0.000034033	0.000034033	0.000000000	0	256,169.38	0.000038005	0.000038005	0.000000000	
38	WALNUT PARK GARBAGE DISPOSAL	102,462.12		102,462.12	0.000013507	0.000013507	0.000000000	0	102,462.12	0.000015685	0.000015685	0.000000000	
39	BELLA VISTA REC & PARK DIST	5,843.70		5,843.70	0.000000770	0.000000770	0.000000000	0	5,843.70	0.000000860	0.000000860	0.000000000	
40	HACIENDA REC & PARK DIST	34,189.11		34,189.11	0.000004504	0.000004504	0.000000000	0	34,189.11	0.000005031	0.000005031	0.000000000	
41	MONTEBELLO REC & PARK DIST	91,116.30		91,116.30	0.000012011	0.000012011	0.000000000	431,707.55	91,116.30	0.000013415	0.000013415	0.000000000	
42	LA CO WATERWORKS #40 ANTELOPE VY	929,838.02		929,838.02	0.000123576	0.000123576	0.000000000	0	929,838.02	0.0001059	0.0001059	0.000000000	
43	LA CO WATERWORKS NO 21 MAINT	40,633.20		40,633.20	0.000005356	0.000005356	0.000000000	0	40,633.20	0.000005982	0.000005982	0.000000000	
44	LA CO WATERWORKS NO 29 MAINT	459,436.95		459,436.95	0.000060565	0.000060565	0.000000000	0	459,436.95	0.000067640	0.000067640	0.000000000	
45	LA CO WATERWORKS #37-ACTION MAINT	75,115.24		75,115.24	0.000009902	0.000009902	0.000000000	0	75,115.24	0.000011059	0.000011059	0.000000000	
46	LA CO WATERWORKS NO 29 CAP OUT	1,204,462.62		1,204,462.62	0.000158778	0.000158778	0.000000000	0	1,204,462.62	0.000177326	0.000177326	0.000000000	
47	LA CO WATERWORKS NO 36 CAP OUT	257,568.25		257,568.25	0.000003996	0.000003996	0.000000000	0	257,568.25	0.000003792	0.000003792	0.000000000	
48	LA CO WATERWORKS NO 40 ACO FUND	843,967.38		843,967.38	0.000111256	0.000111256	0.000000000	329,433.32	514,534.06	0.000075752	0.000075752	0.000000000	
49	ARTESIA CEMETERY DISTRICT	161,039.54		161,039.54	0.000021229	0.000021229	0.000000000	0	161,039.54	0.000013162	0.000013162	0.000000000	
50	DOWNEY CEMETERY DISTRICT	46,612.35		46,612.35	0.000006145	0.000006145	0.000000000	6,132.84	40,479.51	0.000005960	0.000005960	0.000000000	
51	LANCASTER CEMETERY DISTRICT	129,437.96		129,437.96	0.000017063	0.000017063	0.000000000	64,088.86	65,349.10	0.000009621	0.000009621	0.000000000	
52	LITTLE LAKE CEMETERY DISTRICT	92,032.12		92,032.12	0.000012132	0.000012132	0.000000000	0	92,032.12	0.000008433	0.000008433	0.000000000	
53	WILMINGTON CEMETERY DISTRICT	31,650.69		31,650.69	0.000004172	0.000004172	0.000000000	0	31,650.69	0.000004111	0.000004111	0.000000000	
54	PALOS VERDES LIBRARY DIST MAINT	78,296.79		78,296.79	0.000016497	0.000016497	0.000000000	25,445.92	52,850.87	0.000016504	0.000016504	0.000000000	
55	MIRALESTE REC & PARK DIST	4,363,087.77		4,363,087.77	0.000575164	0.000575164	0.000000000	32,057.39	4,331,030.38	0.000537632	0.000537632	0.000000000	
56	ALDANA LIBRARY DISTRICT MAINT	13,213.04		13,213.04	0.000010321	0.000010321	0.000000000	0	13,213.04	0.000011527	0.000011527	0.000000000	
57	RIDGECREST RANCHOS REC & PK DIST	230,806.97		230,806.97	0.000003426	0.000003426	0.000000000	0	230,806.97	0.000003962	0.000003962	0.000000000	
58	WESTFIELD REC & PARK DIST # 12	677,512.07		677,512.07	0.000003547	0.000003547	0.000000000	0	677,512.07	0.000001945	0.000001945	0.000000000	
59	LA CO WEST VECTOR CONTROL DIST.	90,153.44		90,153.44	0.00001884	0.00001884	0.000000000	0	90,153.44	0.000019506	0.000019506	0.000000000	
60	COMPTON CREEK MOSQUITO ABATE	1,150,625.93		1,150,625.93	0.000015181	0.000015181	0.000000000	167,000.09	983,625.84	0.000145697	0.000145697	0.000000000	
61	GREATER L.A. CO VECTOR CONTROL	2,501,420.77		2,501,420.77	0.000039750	0.000039750	0.000000000	609,422.34	1,891,998.43	0.000278548	0.000278		

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTRS (D-E)	Adjusted Gross Ratio (F/G)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA PTR (J-K)	Adjusted Net Ratio (M/N)	Production	Difference	
67	66.10	CO SANITATION DIST NO 2 OPERAT	4,568,696.36		4,568,696.36	0.000602269	0.000602269	1,066,123.77	50,572,559	0.009515663	0.000515663	0.000000000	
68	66.15	CO SANITATION DIST NO 3 OPERAT	3,500,992.28		3,500,992.28	0.000461519	0.000461519	803,146.87	657,845	0.000397188	0.000397188	0.000000000	
69	66.20	CO SANITATION DIST NO 4 OPERAT	271,458.33		271,458.33	0.000035785	0.000035785	18,567.91	2,357,859.82	0.000037232	0.000037232	0.000000000	
70	66.25	CO SANITATION DIST NO 5 OPERAT	6,870,624.21		6,870,624.21	0.000093572	0.000093572	488,895.80	6,381,728.41	0.000093545	0.000093545	0.000000000	
71	66.30	CO SANITATION DIST NO 8 OPERAT	1,654,466.44		1,654,466.44	0.000218100	0.000218100	356,911.36	1,297,555.08	0.000191031	0.000191031	0.000000000	
72	66.35	CO SANITATION DIST NO 9 OPERAT	647,311.48		647,311.48	0.000085533	0.000085533	0.000000000	647,311.48	0.000095530	0.000095530	0.000000000	
73	66.45	CO SANIT DIST NO 14 OPERATING	1,760,314.94		1,760,314.94	0.000232054	0.000232054	1,251,984.92	508,320.02	0.000148337	0.000148337	0.000000000	
74	66.50	CO SANIT DIST NO 15 OPERATING	4,351,710.49		4,351,710.49	0.000373665	0.000373665	684,512.15	3,667,198.30	0.000542930	0.000542930	0.000000000	
75	66.55	CO SANIT DIST NO 16 OPERATING	2,855,603.24		2,855,603.24	0.000376440	0.000376440	487,907.90	2,367,695.30	0.000351527	0.000351527	0.000000000	
76	66.60	CO SANIT DIST NO 17 OPERATING	296,814.75		296,814.75	0.000039128	0.000039128	7,554.33	289,259.92	0.000042586	0.000042586	0.000000000	
77	66.65	CO SANIT DIST NO 18 OPERATING	2,937,430.30		2,937,430.30	0.000387227	0.000387227	908,864.03	2,028,566.27	0.000298654	0.000298654	0.000000000	
78	66.70	CO SANIT DIST NO 19 OPERATING	1,022,357.71		1,022,357.71	0.000134772	0.000134772	327,150.77	695,206.94	0.000102289	0.000102289	0.000000000	
79	66.75	CO SANIT DIST NO 20 OPERATING	935,489.30		935,489.30	0.000023221	0.000023221	477,880.78	457,608.52	0.000067371	0.000067371	0.000000000	
80	66.80	CO SANIT DIST NO 21 OPERATING	3,109,070.85		3,109,070.85	0.000409853	0.000409853	918,006.56	2,191,064.29	0.000322578	0.000322578	0.000000000	
81	66.85	CO SANIT DIST NO 22 OPERATING	2,175,204.88		2,175,204.88	0.000365842	0.000365842	820,428.56	1,354,776.32	0.000257790	0.000257790	0.000000000	
82	66.90	CO SANIT DIST NO 23 OPERATING	328,441.33		328,441.33	0.000043297	0.000043297	66,930.67	261,510.66	0.000038498	0.000038498	0.000000000	
83	67.05	CO SANIT DIST NO 26 OPERATING	1,763,863.96		1,763,863.96	0.000232521	0.000232521	4,488.06	1,759,375.90	0.000259023	0.000259023	0.000000000	
84	67.10	CO SANIT DIST NO 27 OPERATING	175,789.33		175,789.33	0.000023173	0.000023173	0.000000000	175,789.33	0.000025880	0.000025880	0.000000000	
85	67.15	CO SANIT DIST NO 28 OPERATING	303,906.70		303,906.70	0.000040063	0.000040063	0.000000000	303,906.70	0.000044742	0.000044742	0.000000000	
86	67.20	CO SANIT DIST NO 29 OPERATING	141,584.47		141,584.47	0.000018664	0.000018664	88,677.43	52,907.04	0.000097789	0.000097789	0.000000000	
87	67.35	CO SANIT DIST NO 32 OPERATING	2,298,036.18		2,298,036.18	0.000302939	0.000302939	28,343.27	2,269,692.91	0.000334154	0.000334154	0.000000000	
88	67.80	SOUTH BAY CITIES SANIT DIST OPER	2,550,247.46		2,550,247.46	0.000336187	0.000336187	39,618.82	2,510,628.64	0.000339625	0.000339625	0.000000000	
89	68.05	ANTOPEY VY RESOURCE CONSERV DIST	163,131.16		163,131.16	0.000021505	0.000021505	59,689.90	103,441.26	0.000015229	0.000015229	0.000000000	
90	68.22	RCD OF THE SANTA MONICA MTSNS	154,802.79		154,802.79	0.000020407	0.000020407	1,441.36	153,361.43	0.000022579	0.000022579	0.000000000	
91	95.80	BEACH CITIES HOSPITAL DIST	1,705,147.40		1,705,147.40	0.000247811	0.000247811	44,381.05	1,660,766.35	0.000244505	0.000244505	0.000000000	
92	100.01	CITY-ALHAMBRA TD #1	7,276,252.43		7,276,252.43	0.000159121	0.000159121	1,526,353.02	5,749,899.41	0.000155278	0.000155278	0.000000000	
93	100.02	CITY-ALHAMBRA LT DIST #1	980,205.68		980,205.68	0.000129216	0.000129216	176,546.93	803,658.75	0.000118318	0.000118318	0.000000000	
94	101.01	CITY-ARCADIA TD #1	1,949,845.15		1,949,845.15	0.000081177	0.000081177	124,765.72	1,825,079.43	0.000093476	0.000093476	0.000000000	
95	104.01	CITY-ARTESIA TD #1	608,564.60		608,564.60	0.000090224	0.000090224	43,556.88	565,021.72	0.000083168	0.000083168	0.000000000	
96	108.01	CITY-AVALON TD #1	1,143,453.17		1,143,453.17	0.000150736	0.000150736	940,538.69	192,914.48	0.000124568	0.000124568	0.000000000	
98	112.01	CITY-AZUSA TD #1	3,499,516.36		3,499,516.36	0.000461324	0.000461324	1,115,784.41	2,383,731.95	0.000378446	0.000378446	0.000000000	
99	114.01	CITY-BALDWIN PK TD #1	2,662,847.08		2,662,847.08	0.000351030	0.000351030	740,454.24	1,922,392.84	0.000314302	0.000314302	0.000000000	
100	114.51	CITY-BALDWIN PK CONSOL. LT DIST	688,208.08		688,208.08	0.000090723	0.000090723	147,784.68	540,423.40	0.000095563	0.000095563	0.000000000	
101	116.01	CITY-BELL TD #1	571,705.07		571,705.07	0.000079365	0.000079365	181,844.61	389,860.46	0.000074910	0.000074910	0.000000000	
102	118.01	CITY-BELLFLOWER TD #1	2,004,550.98		2,004,550.98	0.000264250	0.000264250	107,523.87	1,897,027.11	0.000279288	0.000279288	0.000000000	
104	119.01	CITY-BELL GARDEN TD #1	921,461.62		921,461.62	0.000121472	0.000121472	300,940.26	620,521.36	0.000145264	0.000145264	0.000000000	
105	120.01	CITY-BEV HILLS TD #1	23,498,670.79		23,498,670.79	0.000309771	0.000309771	6,778,336.57	16,720,334.22	0.000342027	0.000342027	0.000000000	
107	124.01	CITY-BURBANK TD #1	25,292,666.61		25,292,666.61	0.000334208	0.000334208	1,341,475.41	23,951,191.20	0.000354908	0.000354908	0.000000000	
108	125.01	CITY-CARSON TD #1	7,227,575.02		7,227,575.02	0.000098867	0.000098867	271,985.10	6,955,589.92	0.000093384	0.000093384	0.000000000	
109	126.01	CITY-CALABASAS TD #1	1,713,580.72		1,713,580.72	0.000028983	0.000028983	0.000000000	1,713,580.72	0.000033232	0.000033232	0.000000000	
110	126.21	CITY-CALABASAS LIBRARY FUND 28	1,030,463.13		1,030,463.13	0.000010176	0.000010176	0.000000000	1,030,463.13	0.000015709	0.000015709	0.000000000	
111	126.22	CITY-CALABASAS LDSCOPE MD #22	889,141.90		889,141.90	0.000117211	0.000117211	0.000000000	889,141.90	0.000130903	0.000130903	0.000000000	
112	128.01	CITY-CLAREMONT TD #1	3,101,590.69		3,101,590.69	0.000408867	0.000408867	271,985.10	2,829,615.59	0.000370219	0.000370219	0.000000000	
113	131.01	CITY-COMMERCE TD #1	2,304,431.47		2,304,431.47	0.000402144	0.000402144	772,777.25	1,531,654.22	0.000393688	0.000393688	0.000000000	
114	132.01	CITY-COMPTON TD #1	3,802,925.73		3,802,925.73	0.0000501321	0.0000501321	1,544,110.68	2,258,815.05	0.000046007	0.000046007	0.000000000	
115	136.01	CITY-COVINA TD #1	4,821,918.35		4,821,918.35	0.000063560	0.000063560	1,222,497.50	3,599,420.85	0.000056007	0.000056007	0.000000000	
116	136.41	CITY-COVINA VEHICLE PD #1	1,965,880		1,965,880	0.000002259	0.000002259	869.97	1,965,010.03	0.000000161	0.000000161	0.000000000	
117	138.01	CITY-CUDAHY TD #1	292,298.86		292,298.86	0.000022589	0.000022589	139,221.95	153,076.91	0.000023299	0.000023299	0.000000000	
118	138.60	CITY-CUDAHY LT DIST ZN #1	7,671.84		7,671.84	0.000001011	0.000001011	4,478.63	3,193.21	0.000000370	0.000000370	0.000000000	
119	138.61	CITY-CUDAHY LT DIST ZN #2	6,766.83		6,766.83	0.000000692	0.000000692	5,748.47	1,018.36	0.000000150	0.000000150	0.000000000	
120	138.62	CITY-CUDAHY LT DIST ZN #3	7,138.59		7,138.59	0.000000941	0.000000941	3,807.92	3,330.67	0.000000450	0.000000450	0.000000000	
121	140.01	CITY-CULVER CITY TD #1	5,493,710.73		5,493,710.73	0.000242029	0.000242029	2,967,604.38	2,526,106.35	0.000191684	0.000191684	0.000000000	
122	142.01	CITY-CERRITOS TD #1	3,742,448.89		3,742,448.89	0.000493322	0.000493322	1,694,058.18	2,048,390.71	0.000451064	0.000451064	0.000000000	
123	142.21	CITY-CERRITOS INDUSTR MAIN DIST	86,549.11		86,549.11	0.000011409	0.000011409	76,041.54	10,507.57	0.000001547	0.000001547	0.000000000	
124	142.52	CITY-CERRITOS COYOTES LT	1,083,776.94		1,083,776.94	0.000142869	0.000142869	507,844.83	575,932.11	0.000087479	0.000087479	0.000000000	
125	143.01	CITY-DOWNEY TD #1	8,312,286.04		8,312,286.04	0.0001095768	0.0001095768	574,915.20	7,737,370.84	0.0001139128	0.0001139128	0.000000000	
126	143.64	CITY-DOWNEY LT DIST ZN 3-1	310,557.76		310,557.76	0.0000040393	0.0000040393	13.1	310,544.66	0.000004720	0.000004720	0.000000000	
127	143.65	CITY-DOWNEY LT DIST ZN 3-2	114,369.00		114,369.00	0.000015077	0.000015077	35,005.25	79,363.75	0.000011684	0.000011684	0.000000000	
128	143.66	CITY-DOWNEY LT DIST ZN 3-4	13,265.95		13,265.95	0.000001749	0.000001749	0.000000000	13,265.95	0.000001953	0.000001953	0.000000000	
129	143.67	CITY-DOWNEY LT DIST ZN 3-5	5,367.99		5,367.99	0.000000708	0.000000708	0.000000000	5,367.99	0.000000790	0.000000790	0.000000000	

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PIR (D, S)	Adjusted Gross Ratio (F, G, H, I)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA PIR (M)	Adjusted Net Ratio (N)	Production	Difference	
1													
2													
130	144.01	CITY-EL MONTE TD #1	4,119,833.46	6,589,888	10,708,722.92	0.00011678	0.000542968	0.000968712	374,407.24	0.00342246	0.000551270	0.000970191	
131	144.51	CITY-EL MONTE LT MAIN DIST 1A	10,540.15		0.000000398	0.000000000	0.000000000	2,576.77	0.000000000	0.000000000	0.000000000	0.000000000	
132	145.01	CITY-DUARTE TD #1	1,046,606.05	1,206,093	0.000295925	0.000137369	0.000158993	614,984.35	0.000241101	0.000063545	0.000177566	0.000000000	
133	145.53	CITY-DUARTE LT DIST HUNT DR	85,827.67		0.000000000	0.000000000	0.000000000	75,014.92	0.000000000	0.000000000	0.000000000	0.000000000	
134	145.54	CITY-DUARTE LT DIST ZN A	206,437.57		0.000027214	0.000000000	0.000000000	59,922.77	0.000000000	0.000027157	0.000000000	0.000000000	
135	145.55	CITY-DUARTE LT DIST ZN B	21,010.59		0.000000000	0.000000000	0.000000000	13,283.48	0.000000000	0.000000000	0.000000000	0.000000000	
136	145.56	CITY-DUARTE LT DIST ZN C	5,539.68		0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	
137	146.01	CITY-DIAMOND BAR TD #1	2,884,422.01	3,195,280	607,902.01	0.000000000	0.000421218	0	0.000000000	0.000000000	0.000424557	0.000470422	
138	148.01	CITY-EL SEGUNDO TD #1	4,982,955.80	940,740	5,923,695.80	0.000076892	0.000656878	0.000124014	0	0.000000000	0.000733812	0.000138499	
139	152.01	CITY-GARDENA TD #1	4,243,583.97	3,236,798	7,480,381.97	0.000398502	0.000559411	0.000266931	0	0.000102233	0.000624758	0.000476535	
140	156.01	CITY-GLENDALE TD #1	22,424,191.56	10,966,315	33,390,506.56	0.000407065	0.002956071	0.001445635	3,808,578.04	0.004359175	0.002740668	0.001614507	
141	180.01	CITY-GLENDORA TD #1	3,945,529.37	2,777,444	6,722,999.61	0.000068290	0.000520093	0.000366137	783,560.80	0.000974395	0.000465488	0.000400907	
142	180.31	CITY-GLENDORA CROSS'G RD MAIN 3	5,229.37		0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	
143	183.01	CITY-HAWAII GDNS RP #1	218,167.31	876,088	1,094,255.31	0.000144250	0.000028760	0.000115490	239,114.32	0.000125887	0.000000000	0.000125887	
144	183.50	HAWAIIAN GARDENS LTG MAINT DIST	238,644.83		0.000000000	0.000000000	0.000000000	103,559.86	0.000198888	0.000000000	0.000000000	0.000000000	
145	184.01	CITY-HAWTHORNE TD #1	3,695,331.60	4,702,307	8,397,638.60	0.000000000	0.0000487137	0.0000619882	698,884.50	0.000130443	0.000441149	0.000692294	
146	188.01	CITY-HERMOSA BCH TD #1	6,228,124.39	1,044,615	7,272,739.39	0.000077579	0.0000821023	0.000014831	0	0.0001079723	0.000916930	0.000153793	
147	170.01	CITY-HIDDEN HILL TD #1	475,997.76	112,502	588,495.76	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	
148	172.01	CITY-HUNTINGTON P TD #1	1,441,026.92	3,441,680	4,882,706.92	0.000056563	0.000193963	0.000453700	768,031.60	0.0000695760	0.000095081	0.000506699	
149	174.01	CITY-INDUSTRY TD #1	4,574,173.75	42,684	4,616,857.75	0.000000000	0.000020991	0.000005627	3,406,857.45	0.000000000	0.000070078	0.000000000	
150	176.01	CITY-INGLEWOOD TD #1	7,183,524.42	6,284,842	13,468,366.42	0.000175442	0.000094698	0.0000828473	2,066,608.52	0.0001678585	0.000092525	0.000092525	
151	177.01	CITY-IRVINGDALE TD #1	1,589,378.98	79,634	1,669,012.98	0.000220018	0.000209520	0.000010498	1,399,654.03	0.000396656	0.000027932	0.000011724	
152	178.01	CITY-LA PUENTE TD #1	811,899.77	2,401,559	3,213,459.77	0.000042588	0.000107002	0.000316586	0	0.000473069	0.000119502	0.000353567	
153	178.21	CITY-LA PUENTE LDDSPEN SP MD 1	4,406.02		0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	
154	179.01	CITY-LAKEWOOD TD #1	3,112,394.06	4,635,198	7,747,592.06	0.000102732	0.000041292	0.000611035	251,008.24	0.000156376	0.000421265	0.000682413	
155	180.01	CITY-LA VERNE	4,832,980.60	1,775,504	6,608,483.60	0.000073164	0.0000637108	0.000234056	1,591,236.06	0.000124754	0.000477263	0.000261397	
156	181.01	CITY-LAWNDALE TD #1	876,998.23	1,850,817	2,727,815.23	0.000059594	0.000115610	0.000243984	141,578.30	0.000300727	0.000108272	0.000272485	
157	182.01	CITY-LA MIRADA TD #1	2,629,449.23	2,795,004	5,424,448.23	0.000075078	0.0000346927	0.000368451	734,688.37	0.0000904459	0.000278957	0.0000411492	
158	182.21	LA MIRADA - S. E. REC AND PARK	2,155,684.44		2,155,684.44	0.0000284773	0.000000000	0.000000000	424,591.45	0.000254859	0.000254859	0.000000000	
159	183.01	CITY-LOMITA TD #1	871,106.11	1,171,012	2,042,181.11	0.000000000	0.000114834	0.000154368	0	0.000115141	0.000128248	0.000172401	
160	183.21	LOMITA WATERWORKS #13 ANNEY	431,118.41		0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	
161	184.01	CITY-LONG BEACH TD #1	71,833,932.21	26,005,654	97,839,584.21	0.002997740	0.000469513	0.003428197	14,597,982.30	0.001809391	0.008426515	0.000634711	
162	185.01	CITY-LA CANADA TD #1	2,800,733.06	1,194,658	3,995,391.06	0.000500355	0.000342842	0.000157513	0	0.000949534	0.000255176	0.000828661	
163	185.01	CITY-LANCASTER TD #1	5,043,660.07	7,203,634	12,247,294.07	0.000161500	0.000064861	0.000094919	2,531,031.43	0.000568803	0.000382891	0.00075912	
164	186.51	LANCASTER LIGHTING MAINT DIST	542,597.30		542,597.30	0.000000000	0.000000000	0.000000000	0	0.000140469	0.000369920	0.0001060549	
165	187.01	CITY-LA HABRA HT TD #1	853,341.76	328,166	1,181,507.76	0.000000000	0.000071528	0.000000000	478,318.71	0.000000000	0.000000000	0.000000000	
166	188.01	CITY-LOS ANGELES TD #1	775,333,530.45	208,932,032	984,265,562.45	0.002570884	0.102206397	0.027542479	42,575,513.63	0.0095044892	0.107879693	0.030759845	
167	200.01	CITY-LYNWOOD TD #1	2,188,959.81	3,893,182	6,082,051.61	0.000000000	0.0000288548	0.0000513219	560,083.02	0.000196859	0.0000812957	0.0000673170	
168	203.01	CITY-MALIBU TD #1	4,267,769.73	736,413	5,004,183.73	0.000000000	0.000562602	0.000090777	0	0.000000000	0.000289222	0.000108418	
169	204.01	CITY-MANHATTAN B TD #1	11,799,664.59	1,952,625	13,752,289.59	0.0001812897	0.0001555492	0.000207899	169,290.43	0.000223959	0.0001737196	0.000287473	
170	208.01	CITY-MAYWOOD TD #1	442,297.06	1,570,942	2,013,239.06	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	
171	212.01	CITY-MONROVIA TD #1	5,178,974.80	2,073,683	7,252,658.80	0.000000000	0.000082719	0.000273963	1,229,959.81	0.000226848	0.000040193	0.000231281	
172	216.01	CITY-MONTEBELLO TD #1	3,483,491.33	3,483,864	6,967,355.33	0.000000000	0.000459211	0.000459261	1,336,163.18	0.000896697	0.000561390	0.000305297	
173	220.01	CITY-MONTEREY PK TD #1	6,296,693.74	3,417,857	9,714,550.74	0.000290624	0.0000834023	0.0000804623	382,217.75	0.000271226	0.000275164	0.000098615	
174	222.01	CITY-NORWALK TD #1	2,913,127.19	6,103,716	9,016,843.19	0.000188654	0.0000336813	0.000000000	458,410.41	0.00011195	0.000275164	0.000000000	
175	222.21	NORWALK - S. E. REC AND PARK	2,327,422.36		2,327,422.36	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	
176	224.01	CITY-PALMS VLD E TD #1	4,281,914.83	752,872	5,034,786.83	0.000068371	0.0000564464	0.000099247	0	0.000000000	0.000530401	0.00010841	
177	225.01	CITY-PALMDALE TD #1	5,247,363.69	7,302,592	12,550,575.69	0.0001654481	0.0000691816	0.000962665	1,834,441.04	0.000174345	0.000502556	0.0001075118	
178	226.01	CITY-PARAMOUNT TD #1	1,418,225.41	3,220,418	4,638,643.41	0.000000000	0.000186956	0.000424531	490,289.98	0.000561543	0.000136615	0.000474123	
179	230.01	CITY-PASADENA TD #1	30,448,499.78	7,651,988	38,100,487.78	0.000000000	0.0004013876	0.000013396	5,078,806.62	0.000000000	0.000367978	0.0001132447	
180	238.01	CITY-PICO RIVERA TD #1	2,054,368.32	3,724,670	5,779,036.32	0.0001761822	0.0000270817	0.0000491005	291,737.92	0.000000000	0.000000000	0.000000000	
181	230.62	PICO RIVERA LTG MAINT #2 ZN A	16,680.83		16,680.83	0.000000000	0.000000000	0.000000000	104,517.27	0.000000000	0.000000000	0.000000000	
182	230.62	PICO RIVERA LTG MAINT #2 ZN B	568,394.37		568,394.37	0.000000000	0.000074929	0.000000000	0	0.000000000	0.000000000	0.000000000	
183	232.01	CITY-POMONA TD #1	15,603,617.00	8,449,514	24,053,131.00	0.000000000	0.0002058948	0.000000000	6,056,000.96	0.000000000	0.000000000	0.000000000	
184	232.41	CITY-POMONA VEHICLE PD #1	797.18		797.18	0.000000000	0.000000000	0.000000000	251.56	0.000000000	0.000000000	0.000000000	
185	232.42	CITY-POMONA VEHICLE PD #2	6,798.12		6,798.12	0.000000000	0.000000000	0.000000000	1,544.51	0.000000000	0.000000000	0.000000000	
186	232.43	CITY-POMONA VEHICLE PD #3	3,661.83		3,661.83	0.000000000	0.000000000	0.000000000	2,572.24	0.000000000	0.000000000	0.000000000	
187	232.44	CITY-POMONA VEHICLE PD #4	1,695.65		1,695.65	0.000000000	0.000000000	0.000000000	829.99	0.000000000	0.000000000	0.000000000	
188	232												

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (D+E)	Adjusted Gross Ratio (F/G)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Level (M)	Adjusted Ratio (M/N)	Production	Difference	
193	237.01	CITY-ROSEMAD TD #1	1,608,030.10	3,165,145	1,733,751.00	0.00062924	0.000211979	0.000417245	223,943.98	53,233.72	0.000669757	0.000203771	0.000465986
194	237.22	CITY-ROSEMAD MAINT DIST #1	1,909.11		1,909.11	0.000000000	0.000000000	0.000000000	565.07	1,448.04	0.000000000	0.000000000	0.000000000
195	237.51	CITY-ROSEMAD LIGHTING DIST	616,324.08		616,324.08	0.000061247	0.000000000	0.000000000	91,204.73	525,119.35	0.000072510	0.000007310	0.000000000
196	238.01	CITY-ROLLING HILLS TD #1	598,090.26	109,502	707,592.26	0.000093278	0.000007843	0.000014435	0	707,592.26	0.000104175	0.000008603	0.000016122
197	239.01	CITY-ROLL HILLS ES TD #1	1,251,407.54	453,786	1,705,193.54	0.000224737	0.0000164967	0.000059820	0	1,705,193.54	0.000251046	0.000184237	0.000066809
198	240.01	CITY-S FERNANDO TD #1	1,716,098.84	1,323,023	3,039,121.84	0.000406632	0.000226222	0.000174010	733,839.71	3,039,121.84	0.000559933	0.000144612	0.000194781
199	241.01	CITY-SAN DIMAS TD #1	2,171,987.88	2,048,995	4,220,985.88	0.000556432	0.000286322	0.000270717	390,242.29	3,830,743.59	0.000639378	0.000262316	0.000301662
200	241.41	CITY-SAN DIMAS VEHICLE PD #1	1,434.94		1,434.94	0.000000189	0.000000000	0.000000000	1,294.49	1,434.94	0.000000021	0.000000000	0.000000000
201	241.42	CITY-SAN DIMAS VEHICLE PD #2	68.09		68.09	0.000000009	0.000000000	0.000000000	61.59	68.09	0.000000011	0.000000000	0.000000000
202	241.61	CITY-SAN DIMAS LT DIST ZN A	790,625.61		790,625.61	0.000104224	0.000000000	0.000000000	120,903.14	911,528.75	0.000098999	0.000000000	0.000000000
203	241.62	CITY-SAN DIMAS LT DIST ZN B	61,049.15		61,049.15	0.000063948	0.000000000	0.000000000	6,257.58	67,306.73	0.000006067	0.000000000	0.000000000
204	244.01	CITY-SAN GABRIEL TD #1	2,612,543.59	2,238,302	4,850,845.59	0.000639463	0.000000000	0.000000000	44,978.70	4,805,866.89	0.000707540	0.000037808	0.000032952
205	246.01	CITY-SAN MARINO TD #1	7,145,281.34	7,255,649	14,400,932.78	0.0001037586	0.0000941927	0.000095659	0	14,400,932.78	0.000158791	0.0001051968	0.000106833
206	249.32	STA CLARTA STREET LIGHT MAINT #2	8,365,146.28	8,902,077	17,267,223.28	0.000225070	0.0001160334	0.0001160334	69,216.52	17,336,439.80	0.000254549	0.0001221361	0.0001295879
208	249.76	VINCI AREA WIDE LDSCP T1A S.C.	487,818.68		487,818.68	0.000064307	0.000000000	0.000000000	22,888.39	510,707.06	0.000071819	0.000005493	0.000000000
209	249.77	LDSCP MISC MAINT #01 ZN T2 S.C.	55,437.95		55,437.95	0.000007908	0.000000000	0.000000000	0	55,437.95	0.000008162	0.000008162	0.000000000
210	249.78	LDSCP MISC MAINT #01 ZN T3 S.C.	39,793.63		39,793.63	0.000005246	0.000000000	0.000000000	0	39,793.63	0.000005859	0.000005859	0.000000000
211	249.79	LDSCP MISC MAINT #01 ZN T4 S.C.	20,106.07		20,106.07	0.000002650	0.000000000	0.000000000	0	20,106.07	0.000002960	0.000002960	0.000000000
212	249.82	LDSCOPE MISC MAINT #01 ZN T5 S.C.	35,243.82		35,243.82	0.000004648	0.000000000	0.000000000	0	35,243.82	0.000005189	0.000005189	0.000000000
213	250.01	CITY-SANTA FE SP TD #1	2,914,669.00	1,002,977	3,917,646.00	0.000516444	0.0000384226	0.000132218	1,599,434.35	2,318,211.65	0.000341297	0.000193634	0.000147663
214	252.01	CITY-SAN MONTICELLI TD #1	24,668,335.96	4,829,558	29,497,893.96	0.000388562	0.0003251905	0.000077969	6,697,012.58	22,800,881.38	0.000356641	0.000245813	0.000071028
215	256.01	CITY-SIERRA MADR LT MAIN DIST #1	1,033.89		1,033.89	0.000000136	0.000000000	0.000000000	0	1,033.89	0.000000152	0.000000152	0.000000000
216	256.51	CITY-SIERRA MADR LT MAIN #3 ZN A	1,002.65		1,002.65	0.000000132	0.000000000	0.000000000	790.39	1,793.04	0.000000031	0.000000000	0.000000000
217	256.54	CITY-SIERRA MADR LT MAIN #3 ZN B	1,159.65		1,159.65	0.000000153	0.000000000	0.000000000	930.49	2,090.14	0.000000034	0.000000000	0.000000000
219	260.01	CITY-SIGNAL HILL TD #1	925,764.07	592,107	1,517,871.07	0.000220093	0.0000122039	0.000078054	588,689.48	928,181.59	0.000136798	0.000049626	0.000087172
220	262.01	CITY-SO EL MONTE TD #1	871,205.75	1,233,864	2,105,069.75	0.000277591	0.0000114847	0.000162654	186,414.36	2,105,069.75	0.000284272	0.000100818	0.0000181654
221	262.21	CITY-SO EL MONTE M.I.D.-ROSEMAD	2,072.24		2,072.24	0.000000273	0.000000000	0.000000000	1,101.02	3,173.26	0.000000143	0.000000000	0.000000000
222	262.22	CITY-SO EL MONTE M.I.D.-ROSEMAD	235.22		235.22	0.000000031	0.000000000	0.000000000	212.77	447.99	0.000000003	0.000000000	0.000000000
223	264.01	CITY-SOUTH GATE TD #1	2,220,502.68	5,651,940	7,872,442.68	0.000307855	0.0000292718	0.000045067	474,684.81	8,347,127.49	0.0001089129	0.000257027	0.0000832102
224	268.01	CITY-SO PASADENA TD #1	5,682,855.33	1,363,482	7,046,337.33	0.000066171	0.000000000	0.000000000	46,282.73	7,092,620.06	0.000066570	0.000006570	0.000000000
225	270.01	CITY-TEMPLE CITY MUN LT DIST	46,815.22	1,969,589	3,517,327.91	0.000092647	0.000000000	0.000000000	17,974.59	3,535,302.40	0.000056721	0.0000056721	0.000000000
226	270.61	CITY-TEMPLE CITY MUN LT DIS ZN A	403,244.30		403,244.30	0.000053158	0.000000000	0.000000000	0	403,244.30	0.000053158	0.0000053158	0.000000000
227	270.62	CITY-TEMPLE CITY MUN LT DIS ZN B	83,626.82		83,626.82	0.000011024	0.000000000	0.000000000	0	83,626.82	0.000011024	0.0000011024	0.000000000
229	272.01	CITY-TORRANCE TD #1	20,980,366.02	7,809,363	28,789,729.02	0.000379208	0.0002765798	0.0001023470	838,103.22	29,627,832.24	0.000411555	0.0002965428	0.000149727
230	276.01	CITY-WALNUT TD #1	2,092,269.19	5,291	2,600,557.19	0.000342819	0.0000342121	0.000000000	564,484.32	2,155,041.51	0.000292769	0.0000299890	0.000000000
231	278.01	CITY-WEST COVINA MAIN DIST #1	1,768,819		1,768,819	0.000500418	0.0000267244	0.0000233174	1,000,480.87	2,769,300.00	0.000411580	0.0000151167	0.0000286413
232	280.01	CITY-WEST COVINA TD #1	8,792,043.22	5,946,326	14,738,369.22	0.000942887	0.0001159072	0.0000783875	2,209,043.95	12,529,325.27	0.001844620	0.0000969177	0.0000875443
233	280.22	CITY-WEST COVINA MAIN DIST #2	73,641.07		73,641.07	0.000009708	0.000000000	0.000000000	0	73,641.07	0.000009708	0.000009708	0.000000000
234	280.80	CITY-WEST COVINA SEWER MAIN DIST	173,343.20		173,343.20	0.000022851	0.000000000	0.000000000	34,424.90	207,768.10	0.000022851	0.0000022851	0.000000000
235	282.01	CITY-W LAKE VILL TD #1	1,324,282.90	492,442	1,816,724.90	0.000233930	0.000014574	0.0000064916	0	1,816,724.90	0.000267466	0.0000194966	0.000000000
236	282.21	WESTLAKE VG A WIDE LDSCAPE M.#11	234,686.95		234,686.95	0.000003998	0.000000000	0.000000000	0	234,686.95	0.000004552	0.000004552	0.000000000
237	282.22	WLKE VG L LDSCAPE M.#12 1ST NBHD	66,293.15		66,293.15	0.000008739	0.000000000	0.000000000	0	66,293.15	0.000008760	0.000008760	0.000000000
238	282.23	WESTLAKE VG LOCAL LDSCAPE M.D.#13	16,634.51		16,634.51	0.000002193	0.000000000	0.000000000	0	16,634.51	0.000002449	0.000002449	0.000000000
239	282.31	WESTLAKE VG LIGHTING MAINT #1	164,568.55		164,568.55	0.000021693	0.000000000	0.000000000	0	164,568.55	0.000024227	0.000024227	0.000000000
240	283.01	CITY W HOLLYWOOD	7,775,779.42	2,018,308	9,794,087.42	0.000291106	0.0001025043	0.0000266063	471,530.24	9,322,557.18	0.0001972506	0.0001075362	0.0000297144
241	283.31	W HOLLYWOOD LIGHTING MAINT DIST	557,170.15		557,170.15	0.000073449	0.000000000	0.000000000	38,383.44	595,553.59	0.000076378	0.0000076378	0.000000000
242	284.01	CITY-WHITTIER TD #1	3,869,252.51	4,856,337	8,725,589.51	0.001150251	0.0000510064	0.000040187	453,678.44	9,179,267.95	0.001217825	0.0000502855	0.0000714970
243	284.41	CITY-WHITTIER UPTOWN PD	16,362.16		16,362.16	0.000002157	0.000000000	0.000000000	10,111.27	26,473.43	0.000002920	0.000002920	0.000000000
244	284.42	CITY-WHITTIER UPTOWN PD #2	3,927.07		3,927.07	0.000000518	0.000000000	0.000000000	2,470.87	6,407.94	0.000000214	0.000000214	0.000000000
245	300.06	ANTELOPE VY-E KERN W.A.G.Y-ID #3	4,907.19		4,907.19	0.000000647	0.000000000	0.000000000	0	4,907.19	0.000000722	0.000000722	0.000000000
246	300.10	ANTELOPE VY-EAST KERN WATER.AG.Y	2,653,040.39		2,653,040.39	0.0000349737	0.000000000	0.000000000	1,012,648.47	3,665,688.86	0.000041505	0.0000041505	0.000000000
247	300.18	ANTELOPE VY-E KERN WATER.AG.Y	1,538.99		1,538.99	0.000000203	0.000000000	0.000000000	0	1,538.99	0.000000227	0.000000227	0.000000000
248	300.32	LA PUENTE VALLEY CO WATER DIST	176,552.37		176,552.37	0.000023274	0.000000000	0.000000000	46,186.15	222,738.52	0.000019193	0.000019193	0.000000000
249	300.69	QUARTZ HILL WATER DISTRICT	281,974.60		281,974.60	0.000031711	0.000000000	0.000000000	83,373.02	365,347.62	0.000029239	0.000029239	0.000000000
250	300.70	ROWLAND WATER DISTRICT	311,703.47		311,703.47	0.000041080	0.000000000	0.000000000	129,945.65	441,649.12	0.000026759	0.000026759	0.000000000
251	300.78	WEST VALLEY COUNTY WATER DIST	1,816.72		1,816.72	0.000000239	0.000000000	0.000000000	0	1,816.72	0.000000267	0.	

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (DHS)	Adjusted Gross (F:Total)	Adjusted Gross (F:Ratio)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA PTR	Adjusted Net (M:Ratio)	Production	Difference
255	308.62	PALMDALE WATER DIST ZONE B2	1,501.65		1501.65	0.000000198	0.000000198	0.000000000	0.000000000	0.000000000	0.000000000	0.000000221	0.000000000
257	308.63	PALMDALE WATER DIST ZONE C	8,285.64		8285.64	0.000000198	0.000000198	0.000000000	0.000000000	0.000000000	0.000000000	0.000000220	0.000000000
258	308.65	PALMDALE WATER DIST ZONE E	1,155,238.25		1155238.25	0.000152289	0.000152289	0.000000000	449,202.98	0.000000000	0.000000000	0.000103945	0.000000000
259	308.66	PALMDALE WATER DIST ZONE A	490,008.41		490008.41	0.000064595	0.000064595	0.000000000	237,169.50	0.000000000	0.000000000	0.000037224	0.000000000
260	308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93		152149.93	0.000026057	0.000026057	0.000000000	36.2	0.000000000	0.000000000	0.000022395	0.000000000
261	309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55		66321.55	0.000006743	0.000006743	0.000000000	1,869.38	0.000000000	0.000000000	0.000009489	0.000000000
262	309.02	NEWHALL CO WATER DI-IMP DIST#2-S	55,239.11		55239.11	0.000007282	0.000007282	0.000000000	0.000000000	0.000000000	0.000000000	0.000008133	0.000000000
263	309.03	NEWHALL CO WATER DI-IMP DIST#1	49,713.04		49713.04	0.000005533	0.000005533	0.000000000	0.000000000	0.000000000	0.000000000	0.000007319	0.000000000
264	309.04	NEWHALL CO WATER DI-IMP DIST#1	210,020.88		210020.88	0.000027686	0.000027686	0.000000000	0.000000000	0.000000000	0.000000000	0.000030920	0.000000000
265	341.01	LA CANADA IRRIGATION DIST	55,869.34		55869.34	0.000033730	0.000033730	0.000000000	0.000000000	0.000000000	0.000000000	0.000037670	0.000000000
266	342.01	LITTLEROCK CREEK IRRIGATION DIST	121,371.68		121371.68	0.000016000	0.000016000	0.000000000	0.000000000	0.000000000	0.000000000	0.000017869	0.000000000
267	342.02	LITTLEROCK CREEK IRRIGATION DIST	66,468.28		66468.28	0.000008762	0.000008762	0.000000000	0.000000000	0.000000000	0.000000000	0.000009796	0.000000000
268	343.01	PALM RANCH IRRIGATION DIST	33,814.12		33814.12	0.000004458	0.000004458	0.000000000	0.000000000	0.000000000	0.000000000	0.000004978	0.000000000
269	350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82		402865.82	0.000053108	0.000053108	0.000000000	53,607.48	0.000000000	0.000000000	0.000051419	0.000000000
270	350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99		165.99	0.000000022	0.000000022	0.000000000	189.28	0.000000000	0.000000000	0.000000022	0.000000000
271	355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83		23003.83	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000359	0.000000000
272	360.05	FOOTHILL MUN W DIST IMP DIST #1	12,304.99		12304.99	0.000001622	0.000001622	0.000000000	0.000000000	0.000000000	0.000000000	0.000001812	0.000000000
273	360.10	FOOTHILL MUN W DIST IMP DIST #2	5,742.43		5742.43	0.000000757	0.000000757	0.000000000	0.000000000	0.000000000	0.000000000	0.000000845	0.000000000
274	360.15	FOOTHILL MUN W DIST IMP DIST #3	7,355.77		7355.77	0.000000920	0.000000920	0.000000000	0.000000000	0.000000000	0.000000000	0.000001083	0.000000000
275	360.20	FOOTHILL MUN W DIST IMP DIST #4	10,521.70		10521.70	0.000001387	0.000001387	0.000000000	9.93	0.000000000	0.000000000	0.000001548	0.000000000
276	361.05	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21		4773.21	0.000000629	0.000000629	0.000000000	0.000000000	0.000000000	0.000000000	0.000000703	0.000000000
277	362.05	HUNTINGTON MUN. WATER DIST	7,647.53		7647.53	0.000001008	0.000001008	0.000000000	0.000000000	0.000000000	0.000000000	0.000001426	0.000000000
278	363.06	LAS VIRGENES MUN WATER DISTRICT	98,128.10		98128.10	0.000001397	0.000001397	0.000000000	2,198.66	0.000000000	0.000000000	0.000001423	0.000000000
279	363.08	LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18		30372.18	0.000000404	0.000000404	0.000000000	7.99	0.000000000	0.000000000	0.000000472	0.000000000
280	363.10	LAS VIRGENES MUN W.D.S-IMP D. #9	22,406.78		22406.78	0.000002954	0.000002954	0.000000000	0.000000000	0.000000000	0.000000000	0.000003298	0.000000000
281	363.11	LAS VIRGENES MUN W.D.S-IMP D.#10	5,327.29		5327.29	0.000000702	0.000000702	0.000000000	0.000000000	0.000000000	0.000000000	0.000000784	0.000000000
282	363.12	LAS VIRGENES MUN W.D.S-IMP D.#11	1,392.33		1392.33	0.000000184	0.000000184	0.000000000	0.000000000	0.000000000	0.000000000	0.000000205	0.000000000
283	363.13	LAS VIRGENES MUN W.D.S-IMP D.#12	6,724.36		6724.36	0.000001150	0.000001150	0.000000000	0.000000000	0.000000000	0.000000000	0.000001284	0.000000000
284	363.14	LAS VIRGENES MUN W.D.S-IMP D.#13	5,490.74		5490.74	0.000000724	0.000000724	0.000000000	0.000000000	0.000000000	0.000000000	0.000000808	0.000000000
285	363.15	LAS VIRGENES MUN W.D.S-IMP D.#14	8,573.94		8573.94	0.000001131	0.000001131	0.000000000	0.000000000	0.000000000	0.000000000	0.000001263	0.000000000
286	363.16	LAS VIRGENES MUN W.D.S-IMP D.#15	10,656.59		10656.59	0.000001405	0.000001405	0.000000000	417.03	0.000000000	0.000000000	0.000001508	0.000000000
287	363.17	LAS VIRGENES MUN W.D.S-IMP D.#16	1,484.81		1484.81	0.000000196	0.000000196	0.000000000	0.000000000	0.000000000	0.000000000	0.000000219	0.000000000
288	363.18	LAS VIRGENES MUN W.D.S-IMP D.#20	3,701.44		3701.44	0.000000488	0.000000488	0.000000000	1,506.87	0.000000000	0.000000000	0.000000545	0.000000000
289	363.50	LAS VIRGENES MUN W.D.S-IMP D.U-1	51,226.66		51226.66	0.000000653	0.000000653	0.000000000	0.000000000	0.000000000	0.000000000	0.000007320	0.000000000
290	363.51	LAS VIRGENES MUN W.D.S-IMP D.U-2	14,025.46		14025.46	0.000000598	0.000000598	0.000000000	0.000000000	0.000000000	0.000000000	0.000002065	0.000000000
291	363.52	LAS VIRGENES MUN W.D.S-IMP D.U-3	4,538.31		4538.31	0.000000222	0.000000222	0.000000000	0.000000000	0.000000000	0.000000000	0.000000265	0.000000000
292	363.53	LAS VIR MUN W BLO#1-WATERBURY EX	169.28		169.28	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000025	0.000000000
293	365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19		1172768.19	0.000154600	0.000154600	0.000000000	330,483.68	0.000000000	0.000000000	0.000124005	0.000000000
294	365.10	THREE VY MWD GLENDORA AREA	87,348.85		87348.85	0.000011515	0.000011515	0.000000000	9,931.82	0.000000000	0.000000000	0.000001398	0.000000000
295	365.15	THREE VY MWD ROWLAND AREA	266,504.35		266504.35	0.000003532	0.000003532	0.000000000	81,298.50	0.000000000	0.000000000	0.000027267	0.000000000
296	367.05	SAN GABRIEL VAL MUN WATER DIST	2,581,305.23		2581305.23	0.000033463	0.000033463	0.000000000	596,123.96	0.000000000	0.000000000	0.000306989	0.000000000
297	367.08	SAN GABRIEL VLY MWD-AZUSA REORG	15,992.54		15992.54	0.000002108	0.000002108	0.000000000	3,454.41	0.000000000	0.000000000	0.000001846	0.000000000
298	368.05	UPPER SAN GAB. VY. MUN. WATER	271,052.75		271052.75	0.000003261	0.000003261	0.000000000	8,682.50	0.000000000	0.000000000	0.000031997	0.000000000
299	368.10	UPP SAN GAB VY MUN W-W COVINA A	24,736.98		24736.98	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000002364	0.000000000
300	368.15	UPP SAN GAB VY MUN W-W-PASADENA A	232.91		232.91	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000034	0.000000000
301	370.05	WALNUT VALLEY WATER DISTRICT	76,850.01		76850.01	0.000010394	0.000010394	0.000000000	20,074.62	0.000000000	0.000000000	0.000008653	0.000000000
302	370.06	WALNUT VALLEY WATER D-IMP D.#2	3,569.45		3569.45	0.000000471	0.000000471	0.000000000	0.000000000	0.000000000	0.000000000	0.000000526	0.000000000
303	370.07	WALNUT VALL WT DIST IMP DIST #3	328,121.78		328121.78	0.000043255	0.000043255	0.000000000	0.000000000	0.000000000	0.000000000	0.000048307	0.000000000
304	370.08	WALNUT VALL WT DIST IMP DIST #4	79,727.26		79727.26	0.000010510	0.000010510	0.000000000	0.000000000	0.000000000	0.000000000	0.000011738	0.000000000
305	370.09	WALNUT VALL WT DIST IMP DIST #5	119,253.79		119253.79	0.000015721	0.000015721	0.000000000	53,879.04	0.000000000	0.000000000	0.000096625	0.000000000
306	400.00	EDUCATIONAL REV ALGMENTATION FD	513,425.142.05		513425.14205	0.017155908	0.017155908	-0.050526397	0.000000000	130,141,464.05	0.015159969	0.075589592	-0.056428623
307	400.01	EDUCATIONAL AUG FB IMPOUND	1,120,542,973.48		1120542973.48	0.037442521	0.037442521	-1.10273134	1,097,077.48	284,031,871.46	0.041816357	0.164891012	-0.123154655
308	400.15	CHILDREN'S INSTLT TUITION FUND	10,193,164.89		10193164.89	0.001343715	0.001343715	0.000000000	0.000000000	18,050,162.27	0.002851420	0.002857420	0.000000000
309	400.21	CASTAIC UNION SCHOOL DISTRICT	20,229,454.41		20229454.41	0.002266748	0.002266748	0.000000000	2,179,292.24	2,059,025.35	0.000271431	0.000303138	0.000000000
310	440.01	CO.SCH SER.V.F.D.-CASTAIC UNION	2,059,025.35		2059025.35	0.000271431	0.000271431	0.000000000	0.000000000	1,401,028.56	0.000052866	0.000005944	0.000000000
311	440.06	CO.SCH SER.V.F.D.-CASTAIC UNION	401,028.56		401028.56	0.000005286	0.000005286	0.000000000	0.000000000	351,149.51	0.000004634	0.000005175	0.000000000
312	440.07	DEV.CTR. HCPD-MINOR-CASTAIC											

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (D-E)	Adjusted Gross Ratio (E/(Total G))	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net GRA PTR (M+N)	Adjusted Net Ratio (M/(Total N))	Production	Difference	
319	473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23		2,991,840.23	0.000394400	0.000000000	322,385.22	589,453.07	0.000930088	0.000395008	0.000000000	
320	473.06	CO.SCH.SERV.FD.-EL MONTE	382,029.71		382,029.71	0.000050361	0.000000000	41,168.56	30,861.75	0.000050183	0.000050183	0.000000000	
321	473.20	DEV.CTR.HDCPD MINOR-EL MONTE	46,915.22		46,915.22	0.000000066	0.000000000	4,959.79	1,055.43	0.000000044	0.000000044	0.000000000	
322	473.01	EL MONTE CHILDREN'S CENTER FUND	26,335.90		26,335.90	0.000000372	0.000000000	2,838.18	2,837.72	0.000000459	0.000000459	0.000000000	
323	483.01	GARVEY SCHOOL DISTRICT	1,347,628.17		1,347,628.17	0.000077651	0.000000000	171,488.25	72,459.52	0.000077156	0.000077156	0.000000000	
324	485.06	CO.SCH.SERV.FD.-GARVEY UNION	180,672.32		180,672.32	0.000021181	0.000000000	20,427.70	10,244.62	0.000020647	0.000020647	0.000000000	
325	485.07	DEV.CTR.HDCPD MINOR-GARVEY	17,650.34		17,650.34	0.000002327	0.000000000	2,255.05	15,935.25	0.000020267	0.000020267	0.000000000	
326	497.06	GORMAN SCHOOL DISTRICT	24,845.56		24,845.56	0.000003275	0.000000000	0	2,153.56	0.000003658	0.000003658	0.000000000	
327	497.06	CO.SCH.SERV.FD.-GORMAN	5283.54		5283.54	0.000000697	0.000000000	0	2,953.54	0.000000776	0.000000776	0.000000000	
328	497.07	DEV.CTR.HDCPD MINOR GORMAN	424.48		424.48	0.000000056	0.000000000	0	2,278	0.000000062	0.000000062	0.000000000	
329	501.01	HAWTHORNE SCHOOL DISTRICT	1,832,190.06		1,832,190.06	0.000248120	0.000000000	220,171.39	152,018.67	0.000324588	0.000324588	0.000000000	
330	501.06	CO.SCH.SERV.FD.-HAWTHORNE	234,616.25		234,616.25	0.000030928	0.000000000	27,446.29	20,749.36	0.000030350	0.000030350	0.000000000	
331	501.07	DEV.CTR.HDCPD MINOR-HAWTHORNE	26,937.48		26,937.48	0.000003551	0.000000000	3,152.58	25,784.90	0.000003502	0.000003502	0.000000000	
332	505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21		1,664,351.21	0.000219403	0.000000000	0	1,654,351.21	0.000214533	0.000214533	0.000000000	
333	505.06	CO.SCH.SERV.FD.-HERMOSA BEACH	264,302.10		264,302.10	0.000034842	0.000000000	0	234,302.10	0.000033912	0.000033912	0.000000000	
334	505.07	DEV.CTR.HDCPD M.HERMOSA BEACH C	28,822.90		28,822.90	0.000003804	0.000000000	0	28,822.90	0.000004248	0.000004248	0.000000000	
335	513.01	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61		528,214.61	0.000058632	0.000000000	0	528,214.61	0.00007766	0.00007766	0.000000000	
336	513.06	CO.SCH.SERV.FD.-HUGHES-ELIZ LAKE	23,749.70		23,749.70	0.000003131	0.000000000	0	23,749.70	0.000003497	0.000003497	0.000000000	
337	513.07	DEV.CTR.HDCPD MINOR HUGHES ELIZ	1,935.18		1,935.18	0.000000255	0.000000000	0	1,935.18	0.000000285	0.000000285	0.000000000	
338	521.01	KEPPEL UNION SCHOOL DISTRICT	641,158.33		641,158.33	0.000004521	0.000000000	0	641,158.33	0.000094394	0.000094394	0.000000000	
339	521.06	CO.SCH.SERV.FD.-KEPPEL UNION	99,686.61		99,686.61	0.000013141	0.000000000	0	99,686.61	0.000014676	0.000014676	0.000000000	
340	521.07	DEV.CTR.HDCPD MINOR KEPPEL	8,147.55		8,147.55	0.000001074	0.000000000	0	8,147.55	0.00001200	0.00001200	0.000000000	
341	523.01	LANCASTER SCHOOL DISTRICT	2,832,411.08		2,832,411.08	0.0000376019	0.000000000	1,828,649.98	1,222,710.05	0.000150575	0.000150575	0.000000000	
342	523.06	CO.SCH.SERV.FD.-LANCASTER	421,934.39		421,934.39	0.000058622	0.000000000	270,826.48	15,150.91	0.000022276	0.000022276	0.000000000	
343	523.07	DEV.CTR.HDCPD MINOR LANCASTER	1,409,115.75		1,409,115.75	0.000005394	0.000000000	26,244.78	1,450,70.97	0.000002160	0.000002160	0.000000000	
344	545.01	LANWDALE SCHOOL DISTRICT	4,400,973.15		4,400,973.15	0.000189956	0.000000000	203,959.31	23,010.84	0.000182118	0.000182118	0.000000000	
345	545.06	CO.SCH.SERV.FD.-LANWDALE	155,160.66		155,160.66	0.000020453	0.000000000	21,962.10	13,168.56	0.000015609	0.000015609	0.000000000	
346	545.07	DEV.CTR.HDCPD MINOR-LANWDALE	21,463.80		21,463.80	0.000002829	0.000000000	3,038.30	18,425.50	0.000002713	0.000002713	0.000000000	
347	549.01	LENNOX SCHOOL DISTRICT	477,159.89		477,159.89	0.000008207	0.000000000	6,585.75	16,274.93	0.000062820	0.000062820	0.000000000	
348	549.06	CO.SCH.SERV.FD.-LENNOX	62,238.51		62,238.51	0.000000925	0.000000000	742.37	62,238.51	0.000008196	0.000008196	0.000000000	
349	549.07	DEV.CTR.HDCPD MINOR LENNOX	7,017.30		7,017.30	0.000000207	0.000000000	0	7,017.30	0.000016408	0.000016408	0.000000000	
350	553.01	LITTLE LAKE CITY SCHOOL DISTRICT	1,748,439.66		1,748,439.66	0.0000230488	0.000000000	634,438.03	114,001.63	0.000164006	0.000164006	0.000000000	
351	553.06	CO.SCH.SERV.FD.-LITTLE LAKE	159.23		159.23	0.000000021	0.000000000	59.93	99.30	0.00000015	0.00000015	0.000000000	
352	553.07	DEV.CTR.HDCPD MINOR-LITTLE LAKE	33,880.55		33,880.55	0.000004466	0.000000000	12,243.06	21,537.49	0.000003186	0.000003186	0.000000000	
353	561.01	LOS NIETOS SCHOOL DISTRICT	1,487,453.86		1,487,453.86	0.000192129	0.000000000	594,074.29	853,793.57	0.000027110	0.000027110	0.000000000	
354	561.06	CO.SCH.SERV.FD.-LOS NIETOS	107.16		107.16	0.000000014	0.000000000	44.43	62.73	0.000000009	0.000000009	0.000000000	
355	561.07	DEV.CTR.HDCPD MINOR-LOS NIETOS	15,575.33		15,575.33	0.000000000	0.000000000	6,348.65	9,226.68	0.000000358	0.000000358	0.000000000	
356	561.20	LOS NIETOS CHILDREN'S CENTER FUND	21,213.28		21,213.28	0.000002796	0.000000000	8,847.43	12,555.85	0.000001850	0.000001850	0.000000000	
357	563.01	LOWELL JOINT SCHOOL DISTRICT	1,156,525.98		1,156,525.98	0.000152459	0.000000000	5,743.26	1,507,837.22	0.000169423	0.000169423	0.000000000	
358	565.06	CO.SCH.SERV.FD.-LOWELL JOINT	187.29		187.29	0.000000025	0.000000000	0.67	186.62	0.000000027	0.000000027	0.000000000	
359	565.07	DEV.CTR.HDCPD MINOR-LOWELL JOINT	21,524.18		21,524.18	0.000002837	0.000000000	106.91	21,417.27	0.000003153	0.000003153	0.000000000	
360	577.01	MOUNTAIN VIEW SCHOOL DISTRICT	1,149,026.85		1,149,026.85	0.000151741	0.000000000	95,545.22	1,053,481.63	0.000035998	0.000035998	0.000000000	
361	577.06	CO.SCH.SERV.FD.-MOUNTAIN VIEW	168,774.60		168,774.60	0.000022249	0.000000000	14,036.61	1,547,379.99	0.000022781	0.000022781	0.000000000	
362	577.07	DEV.CTR.HDCPD MINOR-MT. VIEW	20,477.06		20,477.06	0.000002699	0.000000000	1,703.06	16,774.00	0.000002764	0.000002764	0.000000000	
363	577.20	MT.VIEW CHILDREN'S CENTER FUND	43,154.28		43,154.28	0.000005689	0.000000000	3,588.94	39,565.34	0.000005282	0.000005282	0.000000000	
364	581.01	NEWHALL SCHOOL DISTRICT	5,232,795.09		5,232,795.09	0.000728175	0.000000000	76,254.89	5,447,540.20	0.000802010	0.000802010	0.000000000	
365	581.06	CO.SCH.SERV.FD.-NEWHALL	535,161.48		535,161.48	0.000070548	0.000000000	7,311.76	527,849.72	0.000077712	0.000077712	0.000000000	
366	581.07	DEV.CTR.HDCPD MINOR-NEWHALL	58,982.30		58,982.30	0.000007775	0.000000000	804.93	58,177.37	0.000048247	0.000048247	0.000000000	
367	593.01	PALMDALE SCHOOL DISTRICT	2,885,441.21		2,885,441.21	0.000380373	0.000000000	1,039,828.70	18,458,12.51	0.000482471	0.000482471	0.000000000	
368	593.06	CO.SCH.SERV.FD.-PALMDALE	512,250.47		512,250.47	0.000007527	0.000000000	184,541.06	32,709.41	0.00004587	0.00004587	0.000000000	
369	593.07	DEV.CTR.HDCPD MINOR PALMDALE	48,661.70		48,661.70	0.000006415	0.000000000	17,502.52	31,159.18	0.00004587	0.00004587	0.000000000	
370	623.01	ROSEMead SCHOOL DISTRICT	1,240,421.88		1,240,421.88	0.000163519	0.000000000	51,465.57	1,89,956.31	0.000175043	0.000175043	0.000000000	
371	623.06	CO.SCH.SERV.FD.-ROSEMead	141,068.55		141,068.55	0.000018696	0.000000000	5,653.31	135,215.24	0.000019907	0.000019907	0.000000000	
372	623.07	DEV.CTR.HDCPD MINOR-ROSEMead	16,925.25		16,925.25	0.000002231	0.000000000	702.27	16,222.98	0.000023386	0.000023386	0.000000000	
373	645.01	SAUGUS UNION SCHOOL DISTRICT	5,355,022.39		5,355,022.39	0.000705926	0.000000000	2,470.30	5,352,552.09	0.000788025	0.000788025	0.000000000	
374	645.06	CO.SCH.SERV.FD.-SAUGUS UNION	771,781.46		771,781.46	0.000101740	0.000000000	355.84	771,425.62	0.000119572	0.000119572	0.000000000	
375	645.07	DEV.CTR.HDCPD.-SAUGUS UNION	88,384.88		88,384.88	0.000011651	0.000000000	40.78	88,344.10	0.000019006	0.000019006	0.000000000	
376	657.01	SO WHITTIER SCHOOL DISTRICT	1,699,752.57		1,699,752.57	0.000224070	0.000000000	549,901.43	1,149,851.14	0.000169285	0.000169285	0.000000000	
377	657.06	CO.SCH.SERV.FD.-SO WHITTIER	112.94		112.94	0.000000015	0.000000000	37.02	75.92	0.000000011	0.000000011	0.000000000	
378	657.20	SO WHITTIER CHILDREN'S CENTER F	22,124.28		22,124.28	0.000002917	0.000000000	7,186.06	14,938.22	0.000021999	0.000021999	0.000000000	
379	663.01	SULPHUR SPRINGS UNION SCHOOL DIS	3,165,319.73		3,165,319.73	0.000417268	0.000000000	0	3,165,319.73	0.000466012	0.000466012	0.000000000	
380	665.06	CO.SCH.SERV.FD.-SULPHUR SPRINGS	281,270.82		281,270.82	0.000037079	0.000000000	0	281,270.82	0.000041410	0.000041410	0.000000000	
381	665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	31,240.13		31,240.13</								

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (D+E)	Adjusted Gross Ratio (F/G)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA PTR (M+N)	Adjusted Net Ratio (M+N)	Production	Difference	
382	669.01	VALLE LINDO SCHOOL DISTRICT	211,079.54		211,079.54	0.00000000	0.00002826	18,367.56	0.00000000	0.00000000	0.00002837	0.00000000	
383	669.06	CO.SCH.SERV.FD - VALLE LINDO	27,915.46		27,915.46	0.00000000	0.00000000	2,429.41	0.00000000	0.00000000	0.00000000	0.00000000	
384	669.07	DEV.CTR.HDCPD.MINOR.VALLE LINDO	3,419.62		3,419.62	0.00000000	0.00000000	297.62	0.00000000	0.00000000	0.00000000	0.00000000	
385	689.01	WESTSIDE UNION SCHOOL DISTRICT	2,731,586.04		2,731,586.04	0.00000000	0.00000000	591,677.01	0.00000000	0.00000000	0.00000000	0.00000000	
386	689.06	CO.SCH.SERV.FD - WESTSIDE UNION	347,215.23		347,215.23	0.00000000	0.00000000	76,435.69	0.00000000	0.00000000	0.00000000	0.00000000	
387	689.07	DEV.CTR.HDCPD.MINOR.WESTSIDE UN	36,011.08		36,011.08	0.00000000	0.00000000	7,953.00	0.00000000	0.00000000	0.00000000	0.00000000	
388	685.01	WHITTIER CITY SCHOOL DISTRICT	3,141,918.74		3,141,918.74	0.00000000	0.00000000	521,004.91	0.00000000	0.00000000	0.00000000	0.00000000	
389	685.06	CO.SCH.SERV.FD - WHITTIER	292.33		292.33	0.00000000	0.00000000	48.74	0.00000000	0.00000000	0.00000000	0.00000000	
390	695.07	DEV.CTR.HDCPD.MINOR.WHITTIER	1,356.19		1,356.19	0.00000000	0.00000000	228.19	0.00000000	0.00000000	0.00000000	0.00000000	
391	705.01	WILSONA SCHOOL DISTRICT	412,816.74		412,816.74	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
392	705.06	CO.SCH.SERV.FD - WILSONA	40,830.82		40,830.82	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
393	705.07	DEV.CTR.HDCPD.MINOR.WILSONA	3,348.42		3,348.42	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
394	709.01	WISBURN SCHOOL DISTRICT	2,971,059.34		2,971,059.34	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
395	709.06	CO.SCH.SERV.FD - WISEBURN	541,671.24		541,671.24	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
396	709.07	DEV.CTR.HDCPD.MINOR.WISEBURN	66,342.13		66,342.13	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
397	710.01	SNOWLINE JOINT UNIFIED SCH DIST	31,321.49		31,321.49	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
398	713.02	ALHAMBRA CITY HIGH SCHOOL DIST	2,432,373.95		2,432,373.95	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
399	713.06	CO.SCH.SERV.FD - ALHAMBRA HIGH	8,756.82		8,756.82	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
400	713.07	ALHAMBRA HIGH-ELEM SCHOOL FUND	1,086,828.96		1,086,828.96	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
401	717.02	ANTELOPE VALLEY UNION HIGH SCH.	17,936,353.20		17,936,353.20	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
402	717.06	CO.SCH.SERV.FD - ANTELOPE VALLEY	66,074.28		66,074.28	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
403	717.07	ANTELOPE VY UN HI-ELEM SCH.FD.	5,174,762.54		5,174,762.54	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
404	717.08	ANTELOPE VY UN HI-K.P.S.-ELEM	3,604,856.84		3,604,856.84	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
405	725.02	CENTINELA VAL UNION HIGH SCH DIS	11,369,795.48		11,369,795.48	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
406	725.07	CENTINELA VY HIGH-ELEM SCH. FUND	5,075,718.35		5,075,718.35	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
407	745.02	EL MONTE UNION HIGH SCHOOL DIST	8,175,585.79		8,175,585.79	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
408	745.06	CO.SCH.SERV.FD - EL MONTE	32,103.44		32,103.44	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
409	745.07	EL MONTE HIGH-ELEM SCHOOL FUND	3,643,911.53		3,643,911.53	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
410	745.20	CHILDREN'S CTR FUND EL MONTE HI	28,904.19		28,904.19	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
411	745.32	FULLERTON UNION HIGH SCHOOL DIST	1,343,018.40		1,343,018.40	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
412	745.37	FULLERTON UN. HIGH-ELEM SCH. FUND	654,578.31		654,578.31	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
413	757.02	HART WILLIAM S. UNION HIGH	80,627.97		80,627.97	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
414	757.06	CO.SCH.SERV.FD - HART WILLIAM S	10,180,408.23		10,180,408.23	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
415	757.07	VICTOR VALLEY JOINT UNION H.S.D.	27,275.44		27,275.44	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
416	785.02	WHITTIER UNION HIGH SCHOOL DIST	156.47		156.47	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
417	785.06	CO.SCH.SERV.FD - VICTOR VALLEY	13,602,279.50		13,602,279.50	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
418	789.02	WHITTIER HIGH-ELEM SCHOOL FUND	5,804,893.50		5,804,893.50	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
419	789.07	WHITTIER HIGH-ELEM SCHOOL FUND	22,162.21		22,162.21	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
420	789.08	DEV.CTR.HDCPD.MINOR.WHITTIER	6,789,032.69		6,789,032.69	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
421	790.04	CERRITOS COMMUNITY COLLEGE DIST	3,477,665.02		3,477,665.02	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
422	791.04	CITRUS COMMUNITY COLLEGE DIST	90,701.15		90,701.15	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
423	791.20	CHILDREN'S CTR FUND CITRUS C C	5,131,479.58		5,131,479.58	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
424	792.04	ANTELOPE VY JT. COMMUNITY COLL.	2,597,257.36		2,597,257.36	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
425	793.04	COMPTON COMMUNITY COLLEGE DIST.	829,551.56		829,551.56	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
426	793.20	CHILDREN'S CTR FUND COMPTON C C	18,055,748.43		18,055,748.43	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
427	797.04	EL CAMINO COMMUNITY COLLEGE DIST	6,923,773.40		6,923,773.40	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
428	800.04	GLENDALE COMMUNITY COLLEGE DIST	113,068,578.44		113,068,578.44	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
429	805.04	L.A.CITY COMMUNITY COLLEGE DIST	1,169,547.13		1,169,547.13	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
430	805.20	L.A.COMM.COLLEGE CHILDREN'S CTR FD	9,315,447.47		9,315,447.47	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
431	807.04	LONG BEACH COMMUNITY COLLEGE DI.	14,888,583.37		14,888,583.37	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
432	807.20	CHILDREN'S CTR FUND LG BCH C C	143,648.18		143,648.18	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
433	809.04	MT SAN ANTONIO COMMUNITY COLLEGE	452,152.16		452,152.16	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
434	809.20	MT SAN ANTONIO CHILDREN'S CTR FD	9,699,877.85		9,699,877.85	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
435	810.04	SANTA MONICA COMMUNITY COLLEGE D	7,258.33		7,258.33	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
436	811.04	NORANGE CO.COMMUNITY COLLEGE D.	14,097,852.69		14,097,852.69	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
437	811.20	NORANGE CO.CC CHILD CTR FUND	8,883,101.16		8,883,101.16	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
438	812.04	PASADENA AREA COMMUNITY COLLEGE	10,982.49		10,982.49	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
439	814.04	SANTA CLARITA COMMUNITY COLLEGE	4,223,478.63		4,223,478.63	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
440	815.04	VICTOR VY JOINT COMMUNITY COLL	8,237,601.20		8,237,601.20	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
441	816.04	RIO HONDO COMMUNITY COLLEGE DIST	17,617,141.20		17,617,141.20	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
442	816.20	RIO HONDO CHILDREN'S CTR FUND	677,247.46		677,247.46	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
443	817.03	ARCADIA UNIFIED SCHOOL DISTRICT	677,247.46		677,247.46	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	
444	817.06	CO.SCH.SERV.FD - ARCADIA	677,247.46		677,247.46	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.00000000	

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (D-E)	Adjusted Gross Ratio (E/Total)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA PTR (F-J)	Adjusted Net Ratio (M/Total)	Production	Difference	
445	817.07	DEV CTR HDCPD MINOR-ARCADIA	72,331.51		72,331.51	0.000009535	0.000000000	3,397.57	69,933.94	0.00010149	0.000010149	0.000000000	
446	818.03	AZUSA UNIFIED SCHOOL DISTRICT	7,261,166.69		7,261,166.69	0.000952204	0.000000000	2,412,158.38	4,849,008.31	0.000713891	0.000713891	0.000000000	
447	818.06	CO.SCH.SERV.FD - AZUSA	314,753.26		314,753.26	0.000004192	0.000000000	104,564.84	210,188.42	0.000030945	0.000030945	0.000000000	
448	818.07	DEV CTR HDCPD MINOR-AZUSA	36,706.35		36,706.35	0.000004839	0.000000000	12,194.38	24,511.97	0.000036059	0.000036059	0.000000000	
449	819.03	A B C UNIFIED SCHOOL DISTRICT	15,885,788.38		15,885,788.38	0.002094145	0.000000000	5,901,336.04	9,984,452.34	0.001439553	0.001439553	0.000000000	
450	819.06	CO.SCH.SERV.FD - A B C UNIF	557,093.99		557,093.99	0.000073439	0.000000000	206,960.38	350,133.61	0.000051548	0.000051548	0.000000000	
451	819.20	ABC UNIFIED CHILDRENS CTR FUND	159,513.04		159,513.04	0.000021028	0.000000000	59,258.12	100,254.92	0.000014760	0.000014760	0.000000000	
452	820.03	BALDWIN PARK UNIF SCH DIST	4,719,827.19		4,719,827.19	0.000630101	0.000000000	1,198,766.35	3,521,060.84	0.000527219	0.000527219	0.000000000	
453	820.06	CO.SCH.SERV.FD - BALDWIN PARK	221,868.90		221,868.90	0.000029248	0.000000000	5,649.13	216,219.77	0.000024472	0.000024472	0.000000000	
454	820.07	DEV CTR HDCPD MINOR-BALDWIN PARK	23,936.28		23,936.28	0.000031155	0.000000000	6,040.53	17,895.75	0.000026240	0.000026240	0.000000000	
455	821.03	BASSETT UNIFIED SCHOOL DISTRICT	2,819,380.42		2,819,380.42	0.000371655	0.000000000	649.03	2,818,731.39	0.000414985	0.000414985	0.000000000	
456	821.06	CO.SCH.SERV.FD - BASSETT	125,841.00		125,841.00	0.000016589	0.000000000	28.97	125,812.03	0.000018523	0.000018523	0.000000000	
457	821.07	DEV CTR HDCPD MINOR-BASSETT	15,824.20		15,824.20	0.000020986	0.000000000	3.65	15,820.55	0.000002329	0.000002329	0.000000000	
458	822.03	BELFLOWER UNIFIED SCHOOL DIST	7,436,511.07		7,436,511.07	0.000980319	0.000000000	374,991.01	7,061,520.06	0.001039626	0.001039626	0.000000000	
459	822.06	CO.SCH.SERV.FD - BELFLOWER	268,009.01		268,009.01	0.000035330	0.000000000	13,514.96	254,494.05	0.000037468	0.000037468	0.000000000	
460	826.03	BEVERLY HILLS UNIFIED SCHOOL DIS	20,753,735.57		20,753,735.57	0.002735863	0.000000000	0	20,753,735.57	0.003055452	0.003055452	0.000000000	
461	826.06	CO.SCH.SERV.FD - BEVERLY HILLS	1,357,878.92		1,357,878.92	0.000179002	0.000000000	0	1,357,878.92	0.000199973	0.000199973	0.000000000	
462	826.07	DEV CTR HDCPD MINOR-BEVERLY HILL	146,368.74		146,368.74	0.000019295	0.000000000	1,921,563.93	1,775,195.19	0.00021549	0.00021549	0.000000000	
463	830.03	BONITA UNIFIED SCHOOL DISTRICT	8,847,071.50		8,847,071.50	0.001166266	0.000000000	44,588.21	8,802,483.29	0.000042568	0.000042568	0.000000000	
464	830.06	CO.SCH.SERV.FD - BONITA	369,023.70		369,023.70	0.000048647	0.000000000	79,886.80	289,136.90	0.000042568	0.000042568	0.000000000	
465	830.07	DEV CTR HDCPD MINOR-BONITA	40,791.73		40,791.73	0.000005377	0.000000000	8,888.88	31,902.85	0.000004697	0.000004697	0.000000000	
466	834.03	BURBANK UNIFIED SCHOOL DISTRICT	24,453,842.71		24,453,842.71	0.003223630	0.000000000	5,555,682.66	18,898,160.05	0.002762266	0.002762266	0.000000000	
467	834.06	CO.SCH.SERV.FD - BURBANK	1,273,299.26		1,273,299.26	0.000167853	0.000000000	289,377.59	983,921.67	0.000144857	0.000144857	0.000000000	
468	834.20	BURBANK CHILDREN'S CENTER FUND	196,366.62		196,366.62	0.000025806	0.000000000	44,588.21	151,778.41	0.000022345	0.000022345	0.000000000	
469	840.03	CHARTER OAK UNIF SCHOOL DIST	4,510,883.85		4,510,883.85	0.000594645	0.000000000	90,941.96	4,419,941.89	0.000650719	0.000650719	0.000000000	
470	840.06	CO.SCH.SERV.FD - CHARTER OAK	176,856.37		176,856.37	0.000023314	0.000000000	3,565.29	173,291.66	0.000025513	0.000025513	0.000000000	
471	840.07	DEV CTR HDCPD MINOR-CHARTER OAK	19,627.53		19,627.53	0.000022587	0.000000000	396.05	19,231.48	0.000028331	0.000028331	0.000000000	
472	842.03	CLAREMONT UNIFIED SCHOOL DIST	5,901,406.40		5,901,406.40	0.000777953	0.000000000	337,762.15	5,563,644.25	0.000819103	0.000819103	0.000000000	
473	842.06	CO.SCH.SERV.FD - CLAREMONT	204,812.92		204,812.92	0.000026999	0.000000000	11,723.43	193,089.49	0.000028427	0.000028427	0.000000000	
474	842.07	DEV CTR HDCPD MINOR-CLAREMONT	22,554.29		22,554.29	0.00002973	0.000000000	1,290.83	21,263.46	0.00003130	0.00003130	0.000000000	
475	845.03	COMPTON UNIFIED SCHOOL DIST	12,906,860.07		12,906,860.07	0.001701448	0.000000000	2,636,575.68	10,270,284.39	0.001512034	0.001512034	0.000000000	
476	845.06	CO.SCH.SERV.FD - COMPTON	422,928.31		422,928.31	0.000035753	0.000000000	86,471.51	336,456.80	0.000049543	0.000049543	0.000000000	
477	845.07	DEV CTR HDCPD MINOR-COMPTON	61,935.55		61,935.55	0.000088165	0.000000000	12,646.94	49,288.61	0.000047345	0.000047345	0.000000000	
478	845.20	COMPTON CHILDREN'S CENTER FUND	404,156.17		404,156.17	0.000033278	0.000000000	82,570.84	321,585.33	0.000047345	0.000047345	0.000000000	
479	847.03	COVINA VALLEY UNIFIED SCHOOL DIS	9,187,024.14		9,187,024.14	0.000121080	0.000000000	1,929,956.44	7,257,067.70	0.001068416	0.001068416	0.000000000	
480	847.06	CO.SCH.SERV.FD - COVINA-VALLEY	402,507.43		402,507.43	0.000053061	0.000000000	84,729.98	317,777.45	0.000046785	0.000046785	0.000000000	
481	847.07	DEV CTR HDCPD MINOR-COVINA-VY.	45,320.86		45,320.86	0.000005974	0.000000000	9,392.38	35,928.48	0.000005290	0.000005290	0.000000000	
482	847.20	COVINA-VALLEY CHILDREN'S CTR FD.	44,325.70		44,325.70	0.000005843	0.000000000	9,186.09	35,139.61	0.00001573	0.00001573	0.000000000	
483	850.03	CULVER CITY UNIFIED SCHOOL DIST	11,090,733.13		11,090,733.13	0.001462037	0.000000000	5,549,940.59	5,540,792.54	0.00815793	0.00815793	0.000000000	
484	850.06	CO.SCH.SERV.FD - CULVER CITY	368,606.86		368,606.86	0.000048592	0.000000000	165,737.78	202,869.08	0.000029867	0.000029867	0.000000000	
485	850.07	DEV CTR HDCPD MINOR-CULVER CITY	49,088.97		49,088.97	0.000006421	0.000000000	25,249.65	23,839.32	0.000003510	0.000003510	0.000000000	
486	850.20	CULVER CITY CHILDREN'S CTR FD	33,537.27		33,537.27	0.000004421	0.000000000	29,778.97	3,758.30	0.00000553	0.00000553	0.000000000	
487	853.03	DOWNNEY UNIFIED SCHOOL DISTRICT	13,936,839.43		13,936,839.43	0.001837225	0.000000000	874,021.38	13,062,818.05	0.001923163	0.001923163	0.000000000	
488	853.06	CO.SCH.SERV.FD - DOWNNEY	481,134.91		481,134.91	0.000063426	0.000000000	25,249.65	455,384.26	0.000066392	0.000066392	0.000000000	
489	853.07	DEV CTR HDCPD MINOR-DOWNNEY	33,707.81		33,707.81	0.00004444	0.000000000	30,176.98	3,530.83	0.000004651	0.000004651	0.000000000	
490	855.03	DUARTE UNIFIED SCHOOL DISTRICT	4,297,875.58		4,297,875.58	0.000565668	0.000000000	1,692,499.70	2,605,375.88	0.0000114965	0.0000114965	0.000000000	
491	855.06	CO.SCH.SERV.FD - DUARTE	167,169.78		167,169.78	0.000022106	0.000000000	66,040.78	101,129.00	0.000001617	0.000001617	0.000000000	
492	855.07	DEV CTR HDCPD MINOR-DUARTE	18,118.58		18,118.58	0.000023988	0.000000000	7,132.63	10,985.95	0.000001617	0.000001617	0.000000000	
493	859.03	EL SEGUNDO UNIFIED SCHOOL DIST	4,317,145.57		4,317,145.57	0.000569108	0.000000000	4,321,811.39	0.000000000	0.000635688	0.000635688	0.000000000	
494	859.06	CO.SCH.SERV.FD - EL SEGUNDO	452,499.04		452,499.04	0.000036003	0.000000000	0	452,499.04	0.000635688	0.000635688	0.000000000	
495	859.07	DEV CTR HDCPD MINOR EL SEGUNDO	45,538.90		45,538.90	0.000006003	0.000000000	0	45,538.90	0.000635688	0.000635688	0.000000000	
496	867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22		36,128,294.22	0.000762615	0.000000000	4,321,811.39	31,806,482.83	0.004682683	0.004682683	0.000000000	
497	867.06	CO.SCH.SERV.FD - GLENDALE	426,708.33		426,708.33	0.000056251	0.000000000	32,205.69	394,502.64	0.000034895	0.000034895	0.000000000	
498	867.07	DEV CTR HDCPD MINOR-GLENDALE	269,222.66		269,222.66	0.000021621	0.000000000	19,820.90	249,043.56	0.000021258	0.000021258	0.000000000	
499	867.20	GLENDALE UNIF CHILDRENS CTR FD	164,016.28		164,016.28	0.000072023	0.000000000	728,133.21	564,113.93	0.000021258	0.000021258	0.000000000	
500	868.03	GLENDORA UNIFIED SCHOOL DISTRICT	5,628,845.00		5,628,845.00	0.000031548	0.000000000	30,953.90	5,597,891.10	0.000021503	0.000021503	0.000000000	
501	868.06	CO.SCH.SERV.FD - GLENORA	239,318.51		239,318.51	0.00003490	0.000000000	3,421.88	235,896.63	0.00003393	0.00003393	0.000000000	
502	868.07	DEV CTR HDCPD MINOR-GLENORA	26,465.42		26,465.42	0.000003489	0.000000000	2,331,676.51	24,133.91	0.000030676	0.000030676	0.000000000	
503	870.03	HACIENDA-LA PUENTE UNIF. SCH.DIS	13,378,880.22		13,378,880.22	0.000163672	0.000000000	2,331,676.51	11,047,203.71	0.00003393	0.00003393	0.000000000	
504	870.06	CO.SCH.SERV.FD HACIENDA-LA PUENTE	579,196.34		579,196.34	0.000076353	0.000000000	99,074.20	480,122.14	0.000070686	0.000070686	0.000000000	
505	870.07	DEV CTR HDCPD MINOR-HACI-LA PLUTE	66,459.65		66,459.65	0.000008761	0.000000000	11,826.36	54,633.29	0.000008043			

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (D+E)	Adjusted Gross Ratio (F/G)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA PTR (F+J)	Adjusted Net Ratio (M/N)	Production	Difference	
508	875.07	DEV CTR HDPCD MINOR-INGLEWOOD	50,282.39	50,282.39	0.000006628	0.000000000	0.000000000	3,449.10	53,731.49	0.000006628	0.000000000	0.000000000	
509	875.20	INGLEWOOD UNIF. CHILDREN'S CTR. FD	43,411.97	43,411.97	0.000005723	0.000000000	0.000000000	7,208.52	50,620.51	0.000005723	0.000000000	0.000000000	
510	880.03	LA CANADA UNIFIED SCHOOL DIST	8,182,873.53	8,182,873.53	0.001078708	0.001078708	0.000000000	0	8,182,873.53	0.001078708	0.001078708	0.000000000	
511	880.06	CO. SCH. SERV. FD. - LA CANADA	320,283.42	320,283.42	0.000042217	0.000000000	0.000000000	0	320,283.42	0.000042217	0.000000000	0.000000000	
512	880.07	DEV CTR HDPCD MINOR LA CANADA	9,485.90	9,485.90	0.00001247	0.000000000	0.000000000	0	9,485.90	0.00001247	0.000000000	0.000000000	
513	881.03	LA VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	25,004,583.70	0.003296231	0.003296231	0.000000000	381,651.94	25,386,235.64	0.003296231	0.003296231	0.000000000	
514	881.06	CO. SCH. SERV. FD. - LAS VIRGENES	937,426.84	937,426.84	0.00123576	0.00123576	0.000000000	14,331.29	951,758.13	0.00123576	0.00123576	0.000000000	
515	883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	61,823,301.36	0.008149861	0.008149861	0.000000000	12,059,828.46	73,883,129.82	0.008149861	0.008149861	0.000000000	
516	883.06	CO. SCH. SERV. FD. - LONG BEACH	2,248,683.78	2,248,683.78	0.000296420	0.000296420	0.000000000	438,623.65	2,687,307.43	0.000296420	0.000296420	0.000000000	
517	883.07	DEV CTR HDPCD MINORS LONG BEACH	324,307.95	324,307.95	0.00042752	0.00042752	0.000000000	63,259.14	387,567.09	0.00042752	0.00042752	0.000000000	
518	885.20	LONG BEACH CHILDREN'S CENTER FD	1,284,652.27	1,284,652.27	0.00170668	0.00170668	0.000000000	252,553.50	1,537,205.77	0.00170668	0.00170668	0.000000000	
519	887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	650,523,275.89	0.085735276	0.085735276	0.000000000	36,621,581.59	687,144,857.48	0.085735276	0.085735276	0.000000000	
520	887.06	CO. SCH. SERV. FD. - LOS ANGELES	36,271.24	36,271.24	0.00004779	0.000000000	0.000000000	2,037.87	38,308.11	0.00004779	0.000000000	0.000000000	
521	887.07	DEV. CTR. HDPCD MINOR-LA UNIF.	3,669,036.22	3,669,036.22	0.00483671	0.00483671	0.000000000	206,561.77	3,875,600.00	0.00483671	0.00483671	0.000000000	
522	887.20	LOS ANGELES CHILDREN'S CENTER FD	10,686,037.03	10,686,037.03	0.001408688	0.001408688	0.000000000	600,890.59	11,286,927.62	0.001408688	0.001408688	0.000000000	
523	891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	3,721,510.37	0.000490588	0.000490588	0.000000000	626,701.54	4,348,211.91	0.000490588	0.000490588	0.000000000	
524	891.06	CO. SCH. SERV. FD. - LYNWOOD	167,804.03	167,804.03	0.00022121	0.00022121	0.000000000	28,260.73	196,064.76	0.00022121	0.00022121	0.000000000	
525	891.07	DEV CTR HDPCD MINOR-LYNWOOD	18,524.60	18,524.60	0.00002442	0.000000000	0.000000000	3,119.80	21,644.40	0.00002442	0.000000000	0.000000000	
526	891.20	LYNWOOD CHILDREN'S CENTER FUND	38,447.85	38,447.85	0.00005068	0.000000000	0.000000000	6,475.16	44,923.01	0.00005068	0.000000000	0.000000000	
527	892.03	MANHATTAN BEACH UNIFIED SCH DIST	12,505,206.96	12,505,206.96	0.001848500	0.001848500	0.000000000	0	12,505,206.96	0.001848500	0.001848500	0.000000000	
528	892.06	CO. SCH. SERV. FD. - MANHATTAN BEACH	681,799.22	681,799.22	0.000089878	0.000000000	0.000000000	38,482.77	720,281.99	0.000089878	0.000000000	0.000000000	
529	892.07	DEV CTR HDPCD MINOR MANHA-BCH	3,041,569.24	3,041,569.24	0.009400955	0.009400955	0.000000000	0	3,041,569.24	0.009400955	0.009400955	0.000000000	
530	892.20	LA BEACH CHILDREN CENTER FUND	149,626.47	149,626.47	0.00019711	0.00019711	0.000000000	0	149,626.47	0.00019711	0.00019711	0.000000000	
531	895.03	MONROVIA UNIFIED SCHOOL DISTRICT	6,730,963.41	6,730,963.41	0.00087310	0.00087310	0.000000000	1,075,934.36	7,806,897.77	0.00087310	0.00087310	0.000000000	
532	895.06	CO. SCH. SERV. FD. - MONROVIA	288,280.30	288,280.30	0.000380003	0.000380003	0.000000000	46,086.11	334,366.41	0.000380003	0.000380003	0.000000000	
533	895.07	DEV CTR HDPCD MINOR-MONROVIA	31,705.02	31,705.02	0.00004180	0.000000000	0.000000000	5,056.80	36,761.82	0.00004180	0.000000000	0.000000000	
534	895.20	MONROVIA UNIF. CHILDREN'S CTR FD	28,339.53	28,339.53	0.00003736	0.000000000	0.000000000	4,520.44	32,860.00	0.00003736	0.000000000	0.000000000	
535	899.03	MONTEBELLO UNIFIED SCHOOL DIST	21,932,685.92	21,932,685.92	0.002891278	0.002891278	0.000000000	6,245,968.62	28,178,654.54	0.002891278	0.002891278	0.000000000	
536	899.06	CO. SCH. SERV. FD. - MONTEBELLO	783,174.66	783,174.66	0.00103242	0.00103242	0.000000000	223,365.67	1,006,540.33	0.00103242	0.00103242	0.000000000	
537	899.07	DEV CTR HDPCD MINOR-MONTEBELLO	36,500.86	36,500.86	0.00004612	0.000000000	0.000000000	10,306.27	46,807.13	0.00004612	0.000000000	0.000000000	
538	903.03	NORWALK-LA MIRADA UNIF SCH DIST	13,988,621.99	13,988,621.99	0.003845959	0.003845959	0.000000000	2,953,240.80	16,941,872.79	0.003845959	0.003845959	0.000000000	
539	903.06	CO. SCH. SERV. FD. NORWALK-LA MIRADA	485,987.42	485,987.42	0.000640665	0.000640665	0.000000000	102,522.07	588,509.49	0.000640665	0.000640665	0.000000000	
540	903.03	PALOS VERDES PENINSULA UNIF SCH.D	25,875,669.34	25,875,669.34	0.003411062	0.003411062	0.000000000	145,268.81	26,020,938.15	0.003411062	0.003411062	0.000000000	
541	903.06	CO. SCH. SERV. FD. - PALOS VERDES	1,061,992.28	1,061,992.28	0.000199997	0.000199997	0.000000000	5,962.21	1,067,954.49	0.000199997	0.000199997	0.000000000	
542	905.07	DEV CTR HDPCD P. PALOS VERDES	115,033.24	115,033.24	0.000015164	0.000000000	0.000000000	648.81	115,682.05	0.000015164	0.000000000	0.000000000	
543	907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	6,925,180.61	0.000912912	0.000912912	0.000000000	2,051,670.08	8,976,850.69	0.000912912	0.000912912	0.000000000	
544	907.06	CO. SCH. SERV. FD. - PARAMOUNT	374,123.45	374,123.45	0.00049319	0.00049319	0.000000000	110,830.24	484,953.69	0.00049319	0.00049319	0.000000000	
545	907.07	DEV CTR HDPCD MINOR-PARAMOUNT	46,224.02	46,224.02	0.00006093	0.000000000	0.000000000	13,688.06	59,912.08	0.00006093	0.000000000	0.000000000	
546	909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	38,989,556.47	0.005199801	0.005199801	0.000000000	4,110,974.81	43,100,531.28	0.005199801	0.005199801	0.000000000	
547	909.06	CO. SCH. SERV. FD. - PASADENA	65,624.41	65,624.41	0.00008651	0.000000000	0.000000000	6,919.59	72,543.99	0.00008651	0.000000000	0.000000000	
548	909.07	DEV CTR HDPCD MINOR-PASADENA	289,739.29	289,739.29	0.00038195	0.00038195	0.000000000	30,569.23	320,308.52	0.00038195	0.00038195	0.000000000	
549	909.20	PASADENA CHILDREN'S CENTER FUND	69,477.67	69,477.67	0.00009159	0.000000000	0.000000000	7,328.83	76,806.50	0.00009159	0.000000000	0.000000000	
550	912.03	EL RANCHO UNIF. JCONS/ SCH. DIST.	5,365,532.78	5,365,532.78	0.000707312	0.000707312	0.000000000	889,078.37	6,254,611.15	0.000707312	0.000707312	0.000000000	
551	912.06	CO. SCH. SERV. FD. - EL RANCHO	197.73	197.73	0.00000026	0.000000000	0.000000000	32.5	230.23	0.00000026	0.000000000	0.000000000	
552	912.07	DEV CTR HDPCD MINOR-EL RANCHO	36,302.57	36,302.57	0.00004786	0.000000000	0.000000000	6,015.60	42,318.17	0.00004786	0.000000000	0.000000000	
553	912.20	EL RANCHO UNIF. CHILDREN'S CTR FD	20,088.43	20,088.43	0.00002648	0.000000000	0.000000000	3,329.02	23,417.45	0.00002648	0.000000000	0.000000000	
554	915.03	POMONA UNIFIED SCHOOL DISTRICT	14,315,492.47	14,315,492.47	0.001887141	0.001887141	0.000000000	3,701,258.28	18,016,750.75	0.001887141	0.001887141	0.000000000	
555	915.06	CO. SCH. SERV. FD. - POMONA	670,539.14	670,539.14	0.000089394	0.000000000	0.000000000	173,375.16	843,914.30	0.000089394	0.000000000	0.000000000	
556	915.07	DEV CTR HDPCD MINOR-POMONA	77,547.47	77,547.47	0.00010223	0.00010223	0.000000000	20,049.46	97,596.93	0.00010223	0.00010223	0.000000000	
557	915.20	POMONA CHILDREN'S CENTER FUND	365,811.59	365,811.59	0.000048223	0.000000000	0.000000000	94,585.17	460,396.76	0.000048223	0.000000000	0.000000000	
558	916.03	REDONDO BEACH UNIFIED SCH DIST	13,640,206.27	13,640,206.27	0.001798121	0.001798121	0.000000000	654,392.28	14,294,598.55	0.001798121	0.001798121	0.000000000	
559	916.06	CO. SCH. SERV. FD. REDONDO BEACH	729,114.82	729,114.82	0.000096116	0.000000000	0.000000000	191,770.30	920,889.14	0.000096116	0.000000000	0.000000000	
560	916.07	DEV CTR HDPCD MINOR REDO-BCH	5,922,796.34	5,922,796.34	0.000780773	0.000780773	0.000000000	192,817.52	6,115,613.86	0.000780773	0.000780773	0.000000000	
561	918.03	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.59	12,376,149.59	0.001631487	0.001631487	0.000000000	3,494,700.05	15,870,850.04	0.001631487	0.001631487	0.000000000	
562	918.06	CO. SCH. SERV. FD. - ROWLAND	606,967.33	606,967.33	0.000080014	0.000000000	0.000000000	171,170.30	778,137.63	0.000080014	0.000000000	0.000000000	
563	918.07	DEV CTR HDPCD MINOR-ROWLAND	67,924.60	67,924.60	0.00008954	0.000000000	0.000000000	19,154.61	87,079.21	0.00008954	0.000000000	0.000000000	
564	920.03	SAN GABRIEL UNIFIED SCHOOL DIST	3,827,056.19	3,827,056.19	0.000544501	0.000544501	0.000000000	203,466.14	4,030,522.33	0.000544501	0.000544501	0.000000000	
565	920.06	CO. SCH. SERV. FD. - SAN GABRIEL	145,763.03	145,763.03	0.								

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (D, E)	Adjusted Gross Ratio (F, G)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA PTR (F, J)	Adjusted Net Ratio (M, N)	Production	Difference	
571	931.06	CO. SCH. SERV. FD.-SNTA MON-MLBU	102,829.01	102,829.01	0.000013555	0.000013555	0.000013555	0.000000000	17,603.48	0.000000000	0.000012547	0.000000000	
572	931.07	DEV CTR HDCPD MINOR-STA MON-MLBU	137,107.67	137,107.67	0.000018074	0.000018074	0.000018074	0.000000000	23,419.88	0.000000000	0.000016738	0.000000000	
573	931.20	SNTA MON-MLBU-CHILDRENS CTR. FD.	234,007.21	234,007.21	0.000030848	0.000030848	0.000030848	0.000000000	39,906.80	0.000000000	0.000028576	0.000000000	
574	935.03	ACTON-AGUA DULCE UNIF SD	1,908,776.45	1,908,776.45	0.000251625	0.000251625	0.000251625	0.000000000	0	0.000000000	0.000281018	0.000000000	
575	935.06	CO.SCH.SERV.FD.-ACTON-AGUA DULCE	86,394.00	86,394.00	0.000011389	0.000011389	0.000011389	0.000000000	0	0.000000000	0.000012719	0.000000000	
576	935.07	DEV CTR HDCPD MINOR ACTON-AGUA	7,051.98	7,051.98	0.000000930	0.000000930	0.000000930	0.000000000	0	0.000000000	0.000001038	0.000000000	
577	936.03	ALHAMBRA UNIFIED SCHOOL DIST	12,355,307.59	12,355,307.59	0.001628739	0.001628739	0.001628739	0.000000000	1,706,985.66	0.000000000	0.001567690	0.000000000	
578	936.06	CO SCHOOL SERVICE FUND	607,255.34	607,255.34	0.000068051	0.000068051	0.000068051	0.000000000	93,299.75	0.000000000	0.000075667	0.000000000	
579	936.07	DEV CTR HDC MINOR	3,663,196.83	3,663,196.83	0.000482896	0.000482896	0.000482896	0.000000000	475,093.95	0.000000000	0.000469360	0.000000000	
580	936.20	ALHAMBRA CHILDRENS CTR FUND	353,777.03	353,777.03	0.000046629	0.000046629	0.000046629	0.000000000	54,778.45	0.000000000	0.000044011	0.000000000	
581	939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	4,045,216.79	0.000533261	0.000533261	0.000533261	0.000000000	68,445.06	0.000000000	0.000585477	0.000000000	
582	939.06	CO.SCH.SERV.FD.-SOUTH PASADENA	196,703.10	196,703.10	0.000025930	0.000025930	0.000025930	0.000000000	3,328.29	0.000000000	0.000028469	0.000000000	
583	939.07	DEV.CTR.HDCPD.MINOR-SO. PASADENA	20,799.61	20,799.61	0.000002742	0.000002742	0.000002742	0.000000000	351.94	0.000000000	0.000003010	0.000000000	
584	947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,587.94	4,054,587.94	0.000534494	0.000534494	0.000534494	0.000000000	31,128.95	0.000000000	0.000592347	0.000000000	
585	947.06	CO.SCH.SERV.FD.-TEMPLE CITY	193,660.40	193,660.40	0.000025532	0.000025532	0.000025532	0.000000000	1,656.11	0.000000000	0.000028271	0.000000000	
586	947.07	DEV CTR HDCPD MINOR-TEMPLE CITY	99,382.24	99,382.24	0.000013101	0.000013101	0.000013101	0.000000000	8,284.52	0.000000000	0.000013412	0.000000000	
587	955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	35,120,148.71	0.004629716	0.004629716	0.004629716	0.000000000	1,084,906.88	0.000000000	0.0045010810	0.000000000	
588	955.06	CO.SCH.SERV.FD.-TORRANCE	1,323,989.38	1,323,989.38	0.000074535	0.000074535	0.000074535	0.000000000	40,900.24	0.000000000	0.0000788902	0.000000000	
589	955.07	DEV CTR HDCPD MINOR-TORRANCE	158,417.43	158,417.43	0.000020883	0.000020883	0.000020883	0.000000000	4,893.66	0.000000000	0.000022602	0.000000000	
590	980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,363,083.33	12,363,083.33	0.001628764	0.001628764	0.001628764	0.000000000	2,944,837.13	0.000000000	0.001386594	0.000000000	
591	980.06	CO.SCH.SERV.FD.-WALNUT VALLEY	491,988.92	491,988.92	0.000064854	0.000064854	0.000064854	0.000000000	117,565.78	0.000000000	0.000055121	0.000000000	
592	980.07	DEV.CTR.HDCPD.MINOR-WALNUT VY.	56,503.32	56,503.32	0.000007317	0.000007317	0.000007317	0.000000000	14,192.64	0.000000000	0.000006082	0.000000000	
593	985.03	WEST COVINA UNIF. SCHOOL DIST	6,493,708.92	6,493,708.92	0.000856034	0.000856034	0.000856034	0.000000000	1,637,624.06	0.000000000	0.000074933	0.000000000	
594	985.06	CO.SCH.SERV.FD.-WEST COVINA	274,212.02	274,212.02	0.000036148	0.000036148	0.000036148	0.000000000	69,154.60	0.000000000	0.000030189	0.000000000	
595	985.07	DEV.CTR.HDCPD.MINOR-WEST COVINA	30,466.84	30,466.84	0.000004016	0.000004016	0.000004016	0.000000000	7,682.08	0.000000000	0.000003354	0.000000000	
596													
597		GRAND TOTAL	7,595,870,526.29	7,595,870,526.29	0.000000000	0.000000000	0.000000000	0.000000000	792,447,689.90	0.000000000	1.000000000	0.000000000	

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
001.05	LOS ANGELES COUNTY GENERAL	2,911,949,627.21	.383867964	375,498,990.44	2,536,450,636.77	.373426851
003.01	L A COUNTY LIBRARY	50,522,821.69	.006660174	7,309,530.78	43,213,290.91	.006362041
005.05	ROAD DIST # 1	891,593.81	.000117534	5,059.32	886,534.49	.000130519
005.10	ROAD DIST # 2	493,100.62	.000065003	5,366.18	487,734.44	.000071806
005.15	ROAD DIST # 3	339,489.09	.000044753	.00	339,489.09	.000049981
005.20	ROAD DIST # 4	603,288.53	.000079529	.00	603,288.53	.000088819
005.25	ROAD DIST # 5	1,745,275.25	.000230071	2,004.88	1,743,270.37	.000256652
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	381,044,532.88	.050231222	50,716,189.31	330,328,343.57	.048632317
007.31	L A C FIRE-FFW	80,105,395.52	.010559899	5,492,296.53	74,613,098.99	.010984852
009.45	BELL LIGHTING DISTRICT	191,640.40	.000025263	42,295.25	149,345.15	.000021987
009.55	BELL GARDENS LIGHTING DISTRICT	296,493.50	.000039085	59,185.30	237,308.20	.000034938
011.20	LAWDALE LIGHTING DISTRICT	384,427.66	.000050677	63,383.35	321,044.31	.000047265
011.45	LONGDEN LIGHTING DISTRICT	22,496.66	.000002966	2,242.96	20,253.70	.000002982
016.45	CO LIGHTING MAINT DIST NO 1472	185,322.05	.000024430	3,058.36	182,263.69	.000026834
017.70	CO LIGHTING MAINT DIST NO 1575	175,299.82	.000023109	.00	175,299.82	.000025808
018.30	CO. LTG. MAINT. D#1616-CONS	593,072.88	.000078182	421,365.90	171,706.98	.000025279
019.40	CO LIGHTING MAINT DIST NO 1687	8,547,186.79	.000112673	150,982.82	8,396,203.97	.001236124
019.56	CO LIGHTING MAINT DIST NO 1697	835,665.53	.000110162	122,553.17	713,112.36	.000104987
020.20	CO LIGHTING MAINT DIST NO 1744	475,350.64	.000062663	.00	475,350.64	.000069983
021.66	CO LIGHTING MAINT DIST NO 1866	129,171.19	.000017028	26,001.48	103,169.71	.000015189
023.06	CO LIGHTING MAINT DIST NO 10006	558,712.23	.000073652	.00	558,712.23	.000082256
023.32	CO LIGHTING MAINT DIST NO 10032	282,996.70	.000037306	3,774.99	279,221.71	.000041108
023.38	CO LIGHTING MAINT DIST NO 10038	107,930.82	.000014228	.00	107,930.82	.000015890
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	410,964.31	.000054175	56,487.68	354,476.63	.000052188
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	53,662.84	.000007074	29,108.99	24,553.85	.000007444
023.49	CO LIGHTING MAINT DIST NO 10049	22,153.19	.000002920	17,101.44	5,051.75	.000007444
023.66	CO LIGHTING MAINT DIST NO 10066	485,566.80	.000064010	183,403.17	302,163.63	.000044486
023.75	COUNTY LIGHTING MAINT 10075	56,437.14	.000007440	.00	56,437.14	.000008309
023.81	COUNTY LTG. DIST. - CALABASAS	211,064.25	.000027824	.00	211,064.25	.000031074
023.82	COUNTY LTG. DIST. - MALIBU	299,376.29	.000039465	.00	299,376.29	.000044075
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	12,395,831.34	.001634081	1,910,187.06	10,485,644.28	.001543740
030.70	LA CO FLOOD CONTROL MAINT	70,117,003.40	.009243179	10,807,443.84	59,309,559.56	.008731801
033.10	ATHENS WOODCREST OLIVETA GARB	302,254.08	.000039845	.00	302,254.08	.000044499
033.30	BELVEDERE GARBAGE DISPOSAL DIST	1,142,329.21	.000150588	107,838.62	1,034,490.59	.000152302
033.60	FIRESTONE GARBAGE DISPOSAL DIST	1,255,910.88	.000165561	79,772.00	1,176,138.88	.000173156
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	317,189.14	.000041813	.00	317,189.14	.000046698
034.00	MESA HEIGHTS GARBAGE DIS DIST	258,169.38	.000034033	.00	258,169.38	.000038009
034.40	WALNUT PARK GARBAGE DISPOSAL	102,462.12	.000013507	.00	102,462.12	.000015085
036.20	BELLA VISTA REC. & PARK DIST	5,843.70	.000000770	.00	5,843.70	.000000860
036.40	HACIENDA REC & PARK DIST	34,169.11	.000004504	.00	34,169.11	.000005031
036.60	MONTEBELLO REC. & PARK DIST	91,116.30	.000012011	.00	91,116.30	.000013415
047.04	LA CO WATERWORKS #40 ANTELOPE VY	929,838.02	.000122576	431,707.55	498,130.47	.000073337
048.40	L A CO WATER WORKS NO 21 MAINT	40,633.20	.000005356	.00	40,633.20	.000005982
049.00	L A CO WATER WORKS NO 29 MAINT	459,436.95	.000060565	.00	459,436.95	.000067640
049.80	L A CO WATER WKS #37-ACTON MAINT	75,115.24	.000009902	.00	75,115.24	.000011059
051.00	L A CO WATER WKS NO 29 CAP OUT	1,204,462.62	.000158778	.00	1,204,462.62	.000177326
051.70	L A CO WATER WKS NO 36 CAP OUT	25,758.25	.000003396	.00	25,758.25	.000003792
051.75	L A CO WATER WKS NO 40 ACO FUND	843,967.38	.000111256	329,433.32	514,534.06	.000075752
053.10	ARTESIA CEMETERY DISTRICT	161,039.54	.000021229	71,637.58	89,401.96	.000013162
053.20	DOWNY CEMETERY DISTRICT	46,612.35	.000006145	6,132.64	40,479.71	.000005960
053.30	LANCASTER CEMETERY DISTRICT	129,437.96	.000017063	64,088.86	65,349.10	.000009621

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
053.40	LITTLE LAKE CEMETERY DISTRICT	92,032.12	.000012132	27,958.10	64,074.02	.000009433
053.90	WILMINGTON CEMETERY DISTRICT	31,650.69	.000004172	3,724.41	27,926.28	.000004111
057.10	ALTADENA LIBRARY DISTRICT MAINT	1,251,494.16	.000164978	25,445.92	1,226,048.24	.000180504
057.60	PALOS VERDES LIBRARY DIST MAINT	4,363,087.77	.000575164	32,057.39	4,331,030.38	.000637632
059.60	MIRALESTE REC & PARK DIST	78,296.79	.000010321	.00	78,296.79	.000011527
059.70	WEDGECREST RANCHOS REC & PK DIST	13,213.04	.000001742	.00	13,213.04	.000001945
059.90	WESTFIELD REC. & PARK DIST # 12	26,909.47	.000003547	.00	26,909.47	.000003962
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	230,806.97	.000030426	111,436.36	119,370.61	.000017574
061.10	L A CO WEST VECTOR CONTROL DIST.	677,512.07	.000089313	59,694.10	617,817.97	.000090958
061.20	COMPTON CREEK MOSQUITO ABATE	90,153.44	.000011884	18,791.12	71,362.32	.000010506
061.80	GREATER L A CO VECTOR CONTROL	1,150,625.93	.000151681	161,000.09	989,625.84	.000145697
066.05	CO SANITATION DIST NO 1 OPERAT	2,501,420.77	.000329750	609,422.34	1,891,998.43	.000278548
066.10	CO SANITATION DIST NO 2 OPERAT	4,568,696.36	.000602269	1,066,123.77	3,502,572.59	.000515663
066.15	CO SANITATION DIST NO 3 OPERAT	3,500,992.28	.000461519	803,146.87	2,697,845.41	.000397188
066.20	CO SANITATION DIST NO 4 OPERAT	271,458.33	.000035785	18,567.91	252,890.42	.000037232
066.25	CO SANITATION DIST NO 5 OPERAT	6,870,624.21	.000905721	488,895.80	6,381,728.41	.000939545
066.30	CO SANITATION DIST NO 8 OPERAT	1,654,466.44	.000218100	356,911.36	1,297,555.08	.000191031
066.35	CO SANITATION DIST NO 9 OPERAT	64,731.48	.000008533	.00	64,731.48	.000009530
066.45	CO SANIT DIST NO 14 OPERATING	1,760,314.94	.000232054	1,251,994.92	508,320.02	.000074837
066.50	CO SANIT DIST NO 15 OPERATING	4,351,710.45	.000573665	664,612.15	3,687,098.30	.000542830
066.55	CO SANIT DIST NO 16 OPERATING	2,855,603.24	.000376440	467,907.44	2,387,695.80	.000351527
066.60	CO SANIT DIST NO 17 OPERATING	296,814.75	.000039128	7,554.83	289,259.92	.000042586
066.65	CO SANIT DIST NO 18 OPERATING	2,937,430.30	.000387227	908,864.03	2,028,566.27	.000298654
066.70	CO SANIT DIST NO 19 OPERATING	1,022,357.77	.000134772	327,570.77	694,787.00	.000102289
066.75	CO SANIT DIST NO 20 OPERATING	935,489.30	.000133321	477,880.78	457,608.52	.000067371
066.80	CO SANIT DIST NO 21 OPERATING	3,109,070.85	.000409853	918,006.56	2,191,064.29	.000322578
066.85	CO SANIT DIST NO 22 OPERATING	2,775,204.88	.000365842	820,428.56	1,954,776.32	.000287790
066.90	CO SANIT DIST NO 23 OPERATING	328,441.33	.000043297	66,950.67	261,490.66	.000038498
067.05	CO SANIT DIST NO 26 OPERATING	1,763,863.96	.000232521	4,488.06	1,759,375.90	.000259023
067.10	CO SANIT DIST NO 27 OPERATING	175,789.33	.000023173	.00	175,789.33	.000025880
067.15	CO SANIT DIST NO 28 OPERATING	303,906.70	.000040063	.00	303,906.70	.000044742
067.20	CO SANIT DIST NO 29 OPERATING	141,584.47	.000018664	88,677.43	52,907.04	.000007789
067.35	CO SANIT DIST NO 32 OPERATING	2,298,036.18	.000302939	28,343.27	2,269,692.91	.000334154
067.80	SOUTH BAY CITIES SANIT DIST OPER	2,550,247.46	.000336187	39,618.82	2,510,628.64	.000369625
068.05	ANTELOPE VY RESOURCE CONSER DIST	163,131.16	.000021505	59,689.98	103,441.18	.000015229
068.22	RCD OF THE SANTA MONICA MNTNS	154,802.79	.000020407	1,441.36	153,361.43	.000022579
095.80	BEACH CITIES HOSPITAL DIST	1,705,147.40	.000224781	44,381.05	1,660,766.35	.000244505
100.01	CITY-ALHAMBRA TD #1	12,069,986.43	.001591127	1,526,353.02	10,543,633.41	.001552278
100.52	CITY-ALHAMBRA LT DIST #1	980,205.68	.000129216	176,546.93	803,658.75	.000118318
101.01	CITY-AGOURA HILLS TD #1	3,184,820.12	.000419839	124,765.72	3,060,054.40	.000450514
104.01	CITY-ARCADIA TD #1	9,742,040.95	.001284245	411,099.78	9,330,941.17	.001373740
106.01	CITY-ARTESIA TD #1	1,568,258.60	.000206736	43,656.88	1,524,601.72	.000224458
108.01	CITY-AVALON TD #1	1,330,135.17	.000175345	940,638.69	389,496.48	.000057343
112.01	CITY-AZUSA TD #1	6,070,217.36	.000800207	1,115,784.41	4,954,432.95	.000729412
114.01	CITY-BALDWIN PK TD #1	6,950,722.49	.000916279	740,454.24	6,210,268.25	.000914302
114.51	CITY-BALDWIN PK CONSOL. LT DIST	688,208.08	.000090723	147,784.68	540,423.40	.000079563
116.01	CITY-BELL TD #1	2,728,369.07	.000359667	181,844.61	2,546,524.46	.000374910
118.01	CITY-BELLFLOWER TD #1	6,293,408.98	.000829629	107,523.87	6,185,885.11	.000910712
118.41	CITY-BELLFLOWER VEHICLE PD #1	220.53	.000000029	88.38	132.15	.000000019
119.01	CITY-BELL GARDEN TD #1	3,375,600.62	.000444989	300,940.26	3,074,660.36	.000452664
120.01	CITY-BEV HILLS TD #1	25,404,845.79	.003348996	.00	25,404,845.79	.003740207

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
122.01	CITY-BRADBURY TD #1	242,993.68	.000032033	.00	242,993.68	.000035775
124.01	CITY-BURBANK TD #1	30,924,558.61	.004076632	6,778,336.57	24,146,222.04	.003554908
125.01	CITY-CARSON TD #1	12,597,182.02	.001660624	1,341,475.41	11,255,706.61	.001657112
126.01	CITY-CALABASAS TD #1	2,942,807.72	.000387936	.00	2,942,807.72	.000433252
126.21	CITY-CALABASAS LIBRARY FUND 28	1,030,463.13	.000135841	.00	1,030,463.13	.000151709
126.22	CITY - CALABASAS LDSCPE MD #22	889,141.90	.000117211	.00	889,141.90	.000130293
128.01	CITY-CLAREMONT TD #1	5,041,712.69	.000664624	271,985.10	4,769,727.59	.000702219
131.01	CITY-COMMERCE TD #1	3,050,565.47	.000402141	772,717.25	2,277,848.22	.000335354
132.01	CITY-COMPTON TD #1	9,033,968.73	.001190904	1,544,110.68	7,489,858.05	.001102688
136.01	CITY-COVINA TD #1	7,444,347.35	.000981352	1,222,497.50	6,221,849.85	.000916007
136.41	CITY-COVINA VEHICLE PD #1	1,965.80	.000000259	869.97	1,095.83	.000000161
138.01	CITY-CUDAHY TD #1	1,723,872.86	.000227250	139,221.95	1,584,650.91	.000233299
138.60	CITY-CUDAHY LT DIST ZN #1	7,671.84	.000001011	4,478.63	3,193.21	.000000470
138.61	CITY-CUDAHY LT DIST ZN #2	6,766.83	.000000892	5,748.47	1,018.36	.000000150
138.62	CITY-CUDAHY LT DIST ZN #3	7,138.59	.000000941	3,807.92	3,330.67	.000000490
140.01	CITY-CULVER CITY TD #1	7,662,240.73	.001010075	2,967,604.36	4,694,636.37	.000691164
142.01	CITY-CERRITOS TD #1	6,795,558.89	.000895825	1,694,058.18	5,101,500.71	.000751064
142.21	CITY-CERRITOS INDUST MAIN DIST	86,549.11	.000011409	76,041.54	10,507.57	.000001547
142.52	CITY-CERRITOS COYOTES LT	1,083,776.94	.000142869	507,844.83	575,932.11	.000084791
143.01	CITY-DOWNEY TD #1	14,327,960.04	.001888784	574,915.20	13,753,044.84	.002024781
143.64	CITY-DOWNEY LT DIST ZN 3-1	310,557.76	.000040939	13.10	310,544.66	.000045720
143.65	CITY-DOWNEY LT DIST ZN 3-2	114,369.00	.000015077	35,005.25	79,363.75	.000011684
143.66	CITY-DOWNEY LT DIST ZN 3-4	13,265.95	.000001749	.00	13,265.95	.000001953
143.67	CITY-DOWNEY LT DIST ZN 3-5	5,367.99	.000000708	.00	5,367.99	.000000790
144.01	CITY-EL MONTE TD #1	10,708,721.46	.001411678	374,407.24	10,334,314.22	.001521461
144.51	CITY-EL MONTE LT MAIN DIST 1A	10,540.15	.000001389	2,576.77	7,963.38	.000001172
145.01	CITY-DUARTE TD #1	2,252,699.05	.000296962	614,984.35	1,637,714.70	.000241111
145.53	CITY-DUARTE LT DIST HUNT DR	85,821.66	.000011313	75,014.92	10,806.74	.000001591
145.54	CITY-DUARTE LT DIST ZN A	206,437.57	.000027214	59,922.77	146,514.80	.000021571
145.55	CITY-DUARTE LT DIST ZN B	21,010.59	.000002770	13,283.48	7,727.11	.000001138
145.56	CITY-DUARTE LT DIST ZN C	5,539.69	.000000730	.00	5,539.69	.000000816
146.01	CITY-DIAMOND BAR TD #1	6,079,702.01	.000801457	.00	6,079,702.01	.000895079
148.01	CITY-EL SEGUNDO TD #1	5,923,695.80	.000780892	.00	5,923,695.80	.000872111
152.01	CITY-GARDENA TD #1	7,480,381.97	.000986102	.00	7,480,381.97	.001101293
156.01	CITY-GLENDALE TD #1	33,390,506.56	.004401706	3,808,578.04	29,581,928.52	.004355175
160.01	CITY-GLENDORA TD #1	6,722,769.61	.000862330	783,560.80	5,939,208.81	.000874395
160.31	CITY GLENDORA CROSS'G GRD MAIN 3	5,229.37	.000000689	.00	5,229.37	.000000770
163.01	CITY-HAWAII GDNS RP #1	1,094,255.31	.000144250	239,114.32	855,140.99	.000125897
163.50	HAWAIIAN GARDENS LTG MAINT DIST	238,644.83	.000031459	103,559.86	135,084.97	.000019888
164.01	CITY-HAWTHORNE TD #1	8,397,638.60	.001107019	698,884.50	7,698,754.10	.001133443
168.01	CITY-HERMOSA BCH TD #1	7,272,739.39	.000958729	.00	7,272,739.39	.001070723
170.01	CITY-HIDDEN HILL TD #1	588,499.76	.000077579	.00	588,499.76	.000086641
172.01	CITY-HUNTINGTN P TD #1	4,882,706.92	.000643663	768,031.60	4,114,675.32	.000605780
174.01	CITY-INDUSTRY TD #1	4,616,857.75	.000608618	3,406,857.45	1,210,000.30	.000178141
176.01	CITY-INGLEWOOD TD #1	13,468,166.42	.001775442	2,066,608.52	11,401,557.90	.001678585
177.01	CITY-IRVINDALE TD #1	1,669,012.98	.000220018	1,399,654.03	269,358.95	.000039656
178.01	CITY-LA PUENTE TD #1	3,213,256.77	.000423588	.00	3,213,256.77	.000473069
178.21	CITY-LA PUENTE LDS&OPEN SP MD 1	4,406.02	.000000581	.00	4,406.02	.000000649
179.01	CITY-LAKEWOOD TD #1	7,747,592.06	.001021327	251,008.24	7,496,583.82	.001103678
180.01	CITY-LA VERNE TD #1	6,608,483.60	.000871164	1,591,236.06	5,017,247.54	.000738660
181.01	CITY-LAWDALE TD #1	2,727,815.23	.000359594	141,578.30	2,586,236.93	.000380757

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
182.01	CITY-LA MIRADA TD #1	5,424,447.23	.000715078	734,668.87	4,689,778.36	.000690449
182.21	LA MIRADA - S. E. REC AND PARK	2,155,684.44	.000284173	424,591.45	1,731,092.99	.000254859
183.01	CITY-LOMITA TD #1	2,042,118.11	.000269202	.00	2,042,118.11	.000300649
183.21	LOMITA WATERWORKS #13 ANNEY	431,118.41	.000056832	.00	431,118.41	.000063471
184.01	CITY-LONG BEACH TD #1	97,839,586.21	.012897710	14,597,982.30	83,241,603.91	.012255176
185.01	CITY-LA CANADA-F TD #1	3,795,595.44	.000500355	.00	3,795,595.44	.000558803
186.01	CITY-LANCASTER TD #1	12,247,294.07	.0001614500	2,531,031.43	9,716,262.64	.001430469
186.51	LANCASTER LIGHTING MAINT DIST	542,597.30	.000071528	478,318.71	64,278.59	.000130963
187.01	CITY-LA HABRA HT TD # 1	1,182,507.76	.000155884	.00	1,182,507.76	.000174094
188.01	CITY-LOS ANGELES TD #1	984,265,562.45	.129750876	42,575,513.63	941,690,048.82	.138639538
200.01	CITY-LYNWOOD TD #1	6,082,051.61	.000801767	560,083.02	5,521,968.59	.000812967
203.01	CITY-MALIBU TD # 1	5,004,202.73	.000659679	.00	5,004,202.73	.000736740
204.01	CITY-MANHATTAN B TD #1	13,752,289.59	.001812897	.00	13,752,289.59	.002024669
208.01	CITY-MAYWOOD TD #1	2,013,239.06	.000265395	169,290.43	1,843,948.63	.000271474
212.01	CITY-MONROVIA TD #1	7,252,657.80	.000956082	1,229,959.81	6,022,697.99	.000886687
216.01	CITY-MONTEBELLO TD #1	6,967,355.33	.000918472	1,336,163.18	5,631,192.15	.000829048
220.01	CITY-MONTEREY PK TD #1	9,714,550.74	.001280621	1,175,848.10	8,538,702.64	.001257103
222.01	CITY-NORWALK TD #1	9,016,843.19	.001188646	382,217.75	8,634,625.44	.001271226
222.21	NORWALK - S. E. REC AND PARK	2,327,422.36	.000306813	458,410.41	1,869,011.95	.000275164
224.01	CITY-PALOS VRD E TD #1	5,034,786.83	.000663711	.00	5,034,786.83	.000741242
225.01	CITY-PALMDALE TD #1	12,550,575.69	.001654481	1,834,441.04	10,716,134.65	.001577674
226.01	CITY-PARAMOUNT TD #1	4,638,643.41	.000611489	490,289.98	4,148,353.43	.000610738
228.01	CITY-PASADENA TD #1	38,140,487.78	.005027872	5,078,806.62	33,061,681.16	.004867479
230.01	CITY-PICO RIVERA TD #1	5,779,038.32	.000761822	291,737.92	5,487,300.40	.000807863
230.61	PICO RIVERA LTG MAINT #2 ZN A	16,680.83	.000002199	1,223.47	15,457.36	.000002276
230.62	PICO RIVERA LTG MAINT #2 ZN B	568,394.37	.000074929	104,517.20	463,877.17	.000068294
232.01	CITY-POMONA TD #1	24,053,131.00	.003170806	6,056,009.96	17,997,121.04	.002649611
232.41	CITY-POMONA VEHICLE PD #1	797.18	.000000105	251.56	545.62	.000000080
232.42	CITY-POMONA VEHICLE PD #2	6,798.12	.000000896	1,544.51	5,253.61	.000000773
232.43	CITY-POMONA VEHICLE PD #3	3,661.83	.000000483	2,572.24	1,089.59	.000000160
232.44	CITY-POMONA VEHICLE PD #4	1,695.65	.000000224	829.99	865.66	.000000127
232.45	CITY-POMONA PEDESTRIAN MALL	1,621.67	.000000214	485.44	1,136.23	.000000167
234.01	CITY-RANCHO P V TD #1	6,743,419.02	.000888952	46,996.94	6,696,422.08	.000985875
234.21	CITY-RANCHO P V ELPRADO REC & PK	1,383.96	.000000182	.00	1,383.96	.000000204
234.50	RANCHO P V LIGHTING MAINT DIST	377,877.64	.000049814	.00	377,877.64	.000055633
236.01	CITY-REDONDO BCH TD #1	17,391,927.63	.002292692	986,470.95	16,405,456.68	.002415280
237.01	CITY-ROSEMEAD TD #1	4,773,175.10	.000629224	223,943.98	4,549,231.12	.000669757
237.22	CITY-ROSEMEAD MAINT DIST #1	1,909.11	.000000252	565.07	1,344.04	.000000198
237.51	CITY-ROSEMEAD LIGHTING DIST	616,324.08	.000081247	91,204.73	525,119.35	.000077310
238.01	CITY-ROLLING HLS TD #1	707,592.26	.000093278	.00	707,592.26	.000104175
239.01	CITY-ROLL HLS ES TD #1	1,705,193.54	.000224787	.00	1,705,193.54	.000251046
240.01	CITY-S FERNANDO TD #1	3,039,121.84	.000400632	733,839.71	2,305,282.13	.000339393
241.01	CITY-SAN DIMAS TD #1	4,220,985.88	.000556432	390,242.29	3,830,743.59	.000563978
241.41	CITY-SAN DIMAS VEHICLE PD #1	1,434.94	.000000189	1,294.49	140.45	.000000021
241.42	CITY-SAN DIMAS VEHICLE PD #2	68.09	.000000009	61.59	6.50	.000000001
241.61	CITY-SAN DIMAS LT DIST ZN A	790,625.61	.000104224	120,903.14	669,722.47	.000098599
241.62	CITY-SAN DIMAS LT DIST ZN B	61,049.15	.000008048	6,257.58	54,791.57	.000008067
244.01	CITY-SAN GABRIEL TD #1	4,850,845.59	.000639463	44,978.70	4,805,866.89	.000707540
248.01	CITY-SAN MARINO TD #1	7,870,930.34	.001037586	.00	7,870,930.34	.001158791
249.01	CITY-SANTA CLARITA TD #1	17,167,223.28	.002263070	69,216.52	17,098,006.76	.002517240
249.32	STA CLRTA STREET LIGHT MAINT #2	1,758,286.90	.000231786	22,888.39	1,735,398.51	.000255493

ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
249.76	VILNCIA AREA WIDE LDSCP T1A S.C.	487,818.68	.000064307	.00	487,818.68	.000071819
249.77	LDSCP MISC MAINT #01 ZN T2 S.C.	55,437.95	.000007308	.00	55,437.95	.000008162
249.78	LDSCP MISC MAINT #01 ZN T3 S.C.	39,793.63	.000005246	.00	39,793.63	.000005859
249.79	LDSCP MISC MAINT #01 ZN T4 S.C.	20,106.07	.000002650	.00	20,106.07	.000002960
249.82	LDSCPE MISC MAINT #01 ZN T5 S.C.	35,243.82	.000004646	.00	35,243.82	.000005189
250.01	CITY-SANTA FE SP TD #1	3,917,646.00	.000516444	1,599,434.95	2,318,211.05	.000341297
252.01	CITY-SANTA MONIC TD #1	29,497,893.96	.003888562	6,697,012.58	22,800,881.38	.000356841
256.01	CITY-SIERRA MADR TD #1	3,107,921.72	.000409702	241,191.94	2,866,729.78	.000422052
256.51	CITY-SIERRA MADR LT MAIN DIST #1	1,033.89	.000000136	.00	1,033.89	.000000152
256.53	CITY-SIERRA MADR LT MAIN #3 ZN A	1,002.65	.000000132	790.39	212.26	.000000031
256.54	CITY-SIERRA MADR LT MAIN #3 ZN B	1,159.65	.000000153	930.49	229.16	.000000034
260.01	CITY-SIGNAL HILL TD #1	1,517,871.07	.000200093	588,689.48	929,181.59	.000136798
262.01	CITY-SO EL MONTE TD #1	2,105,069.75	.000277501	186,414.36	1,918,655.39	.000282472
262.21	CITY-SO EL MONTE M.I.D.-ROSEBUD	2,072.24	.000000273	1,101.02	971.22	.000000143
262.22	CITY-SO EL MONTE MID-TRACT 28057	235.22	.000000031	212.77	22.45	.000000003
264.01	CITY-SOUTH GATE TD #1	7,872,442.68	.001037785	474,684.81	7,397,757.87	.001089129
268.01	CITY-SO PASADENA TD #1	7,026,337.33	.000926247	120,022.85	6,906,314.48	.001016776
270.01	CITY-TEMPLE CITY TD #1	3,517,327.91	.000463672	46,282.73	3,471,045.18	.000511022
270.60	CITY-TEMPLE CITY MUN LT DIST	46,815.22	.000006171	2,186.30	44,628.92	.000006570
270.61	CITY-TEMPLE CITY MUN LT DIS ZN A	403,244.30	.000053158	17,974.59	385,269.71	.000056721
270.62	CITY-TEMPLE CITY MUN LT DIS ZN B	83,626.82	.000011024	.00	83,626.82	.000012312
272.01	CITY-TORRANCE TD #1	28,789,729.02	.003795208	838,103.22	27,951,625.80	.004115155
276.01	CITY-VERNON TD #1	2,600,557.19	.000342819	564,484.32	2,036,072.87	.000299759
278.01	CITY-WALNUT TD #1	3,796,078.69	.000500418	1,000,480.87	2,795,597.82	.000411580
280.01	CITY-WEST COVINA TD #1	14,738,369.22	.001942887	2,209,043.95	12,529,325.27	.001844620
280.22	CITY-WEST COVINA MUN MAIN DIS #1	73,641.07	.000009708	.00	73,641.07	.000010842
280.80	CITY-WEST COVINA SEWER MAIN DIST	173,343.20	.000022851	34,424.90	138,918.30	.000020452
282.01	CITY-W LAKE VILL TD # 1	1,816,724.90	.000239490	.00	1,816,724.90	.000267466
282.21	WESTLAKE VG A WIDE LDSCAPE M.#11	234,686.95	.000030938	.00	234,686.95	.000034552
282.22	WLKE VG L LDSCAPE M.#12 1ST NBHD	66,293.15	.000008739	.00	66,293.15	.000009760
282.23	WESTLAKE VG LOCAL LDSCAPE M D #13	16,634.51	.000002193	.00	16,634.51	.000002449
282.31	WESTLAKE VG LIGHTING MAINT #1	164,558.55	.000021693	.00	164,558.55	.000024227
283.01	CITY W HOLLYWOOD	9,794,087.42	.001291106	471,530.24	9,322,557.18	.001372506
283.31	W HOLLYWOOD LIGHTING MAINT DIST	557,170.15	.000073449	38,385.32	518,784.83	.000076378
284.01	CITY-WHITTIER TD #1	8,725,589.51	.001150251	453,678.44	8,271,911.07	.001217825
284.41	CITY-WHITTIER UPTOWN PD	16,362.16	.000002157	10,111.27	6,250.89	.000000920
284.42	CITY-WHITTIER UPTOWN PD #2	3,927.07	.000000518	2,470.67	1,456.40	.000000214
300.06	ANTELOPE VY.-E.KERN W.AGY-I.D.#3	4,907.19	.000000647	.00	4,907.19	.000000722
300.10	ANTELOPE VY.-EAST KERN WATER AGY	2,653,040.39	.000349737	1,012,648.47	1,640,391.92	.000241505
300.18	ANTELOPE VY.E.KERN W.AG.-I.D.@B@	1,538.99	.000000203	.00	1,538.99	.000000227
300.52	LA PUENTE VALLEY CO WATER DIST	176,552.37	.000023274	46,186.15	130,366.22	.000019193
300.69	QUARTZ HILL WATER DISTRICT	281,974.60	.000037171	83,373.02	198,601.58	.000029239
300.70	ROWLAND WATER DISTRICT	311,703.47	.000041090	129,945.65	181,757.82	.000026759
300.78	WEST VALLEY COUNTY WATER DIST	1,816.72	.000000239	.00	1,816.72	.000000267
301.01	LA HABRA HTS CO WATER DIST	445,652.52	.000058748	.00	445,652.52	.000005611
302.01	CASTAIC LAKE WATER AGENCY	13,249,954.56	.001746676	55,365.39	13,194,589.17	.001942562
303.01	VALLEY COUNTY WATER DISTRICT	284,787.54	.000037542	125,796.20	158,991.34	.000023407
308.61	PALMDALE WATER DIST ZONE B	50,301.71	.000006631	.00	50,301.71	.000007406
308.62	PALMDALE WATER DIST ZONE B2	1,501.65	.000000198	.00	1,501.65	.000000221
308.63	PALMDALE WATER DIST ZONE C	8,289.64	.000001093	.00	8,289.64	.000001220
308.65	PALMDALE WATER DIST ZONE E	1,155,238.25	.000152289	449,202.98	706,035.27	.000103945

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
308.66	PALMDALE WATER DIST ZONE A	490,008.41	.000064595	237,169.50	252,838.91	.000037224
308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93	.000020057	36.20	152,113.73	.000022395
309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55	.000008743	1,869.38	64,452.17	.000009489
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	55,239.11	.000007282	.00	55,239.11	.000008133
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	49,713.04	.000006553	.00	49,713.04	.000007319
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	210,020.08	.000023786	.00	210,020.08	.000030920
341.01	LA CANADA IRRIGATION DIST	255,869.34	.000037330	.00	255,869.34	.000037670
342.01	LITTLEROCK CREEK IRRIGATION DIST	121,371.68	.000016000	.00	121,371.68	.000017869
342.02	LITTLEROCK CR IRR D-SERV AREA ZN	66,468.28	.000008762	.00	66,468.28	.000009786
343.01	PALM RANCH IRRIGATION DIST	33,814.12	.000004458	.00	33,814.12	.000004978
350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82	.000053108	53,607.48	349,258.34	.000051419
350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99	.000000022	19.28	146.71	.000000022
355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83	.000003032	189.23	22,814.60	.000003259
360.05	FOOTHILL MUN W DIST IMP DIST # 1	12,304.99	.000001622	.00	12,304.99	.000001812
360.10	FOOTHILL MUN W DIST IMP DIST # 2	5,742.43	.000000757	.00	5,742.43	.000000845
360.15	FOOTHILL MUN W DIST IMP DIST # 3	7,355.77	.000000970	.00	7,355.77	.000001083
360.20	FOOTHILL MUN W DIST IMP DIST # 4	10,521.70	.000001387	.00	10,521.70	.000001548
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21	.000000629	9.93	4,773.21	.000000703
362.05	HUNTINGTON MUN. WATER DIST	7,647.53	.000001008	.00	7,647.53	.000001126
363.05	LAS VIRGENES MUN WATER DISTRICT	98,125.10	.000012935	2,198.66	95,926.44	.000014123
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18	.000004004	.00	30,372.18	.000004472
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	22,406.78	.000002954	7.59	22,399.19	.000003298
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	5,327.29	.000000702	.00	5,327.29	.000000784
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	1,392.33	.000000184	.00	1,392.33	.000000205
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36	.000001150	.00	8,724.36	.000001284
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74	.000000724	.00	5,490.74	.000000808
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84	.000001131	.00	8,575.84	.000001263
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	10,656.59	.000001405	417.03	10,239.56	.000001508
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81	.000000196	.00	1,484.81	.000000219
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44	.000000488	.00	3,701.44	.000000545
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	51,226.66	.000006753	1,506.87	49,719.79	.000007320
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46	.000001849	.00	14,025.46	.000002065
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	4,538.31	.000000598	.00	4,538.31	.000000668
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	169.28	.000000022	.00	169.28	.000000025
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	.000154600	330,483.69	842,284.50	.000124005
365.10	THREE VY MWD GLENDORA AREA	87,348.85	.000011515	9,931.82	77,417.03	.000011398
365.15	THREE VY MWD ROWLAND AREA	266,504.35	.000035132	81,298.50	185,205.85	.000027267
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	.000353463	596,123.96	2,085,182.27	.000306989
367.08	SAN GABRIEL VLY MWD-AZUSA REORG	15,992.54	.000002108	3,454.41	12,538.13	.000001846
368.05	UPPER SAN GAB. VY. MUN. WATER	271,052.75	.000035732	53,719.45	217,333.30	.000031997
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVIDA A	24,736.98	.000003261	8,682.50	16,054.48	.000002364
368.15	UPP.SAN.GAB.VY.MUN.W.-PASADENA A	232.91	.000000031	.00	232.91	.000000034
370.05	WALNUT VALLEY WATER DISTRICT	78,850.01	.000010394	20,074.62	58,775.39	.000008653
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	3,569.45	.000000471	.00	3,569.45	.000000526
370.07	WALNUT VALL WT DIST IMP DIST #3	328,121.78	.0000043255	.00	328,121.78	.0000048307
370.08	WALNUT VALL WT DIST IMP DIST #4	79,727.26	.000010510	.00	79,727.26	.000011738
370.09	WALNUT VALL WT DIST IMP DIST # 5	119,253.79	.000015721	.00	119,253.79	.000009625
400.00	EDUCATIONAL REV AUGMENTATION FD	130,141,464.05	.017155908	53,879.04	65,374.75	.000009625
400.01	EDUCATIONAL AUG FD IMPOUND	284,031,871.48	.037442521	.00	130,141,464.05	.019159969
400.15	COUNTY SCHOOL SERVICES	10,193,164.69	.001343715	.00	284,031,871.48	.041816357
400.21	CHILDREN'S INSTIL TUITION FUND	20,229,454.41	.002666749	1,097,077.49	9,096,087.20	.001339164
				2,179,292.24	18,050,162.17	.002657420

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
440.01	CASTAIC UNION SCHOOL DISTRICT	2,059,025.35	.000271431	.00	2,059,025.35	.000303138
440.06	CO.SCH.SERV.FD.- CASTAIC UNION	401,028.56	.000052866	.00	401,028.56	.000059041
440.07	DEV.CTR. HDCPD.MINOR-CASTAIC	35,149.11	.000004634	.00	35,149.11	.000005175
464.01	EASTSIDE UNION SCHOOL DISTRICT	617,020.05	.000081339	240,771.65	376,248.40	.000055393
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	118,197.49	.000015581	46,123.96	72,073.53	.000010611
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	9,368.49	.000001235	3,655.73	5,712.77	.000000841
469.01	EAST WHITTIER CITY SCHOOL DIST	2,804,520.30	.000036970	71,585.23	2,732,935.07	.000402354
469.06	CO.SCH.SERV.FD.- EAST WHITTIER	320.84	.000000042	8.29	312.55	.000000046
469.07	DEV.CTR.HDCPD. MINOR-E. WHITTIER	21,555.30	.000002842	550.23	21,005.07	.000003092
473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23	.000394400	322,385.22	2,669,455.01	.000393008
473.06	CO.SCH.SERV.FD.- EL MONTE	382,029.71	.000050361	41,168.56	340,861.15	.000050183
473.07	DEV.CTR.HDCPD.MINOR-EL MONTE	46,015.22	.000006066	4,959.79	41,055.43	.000006044
473.20	EL MONTE CHILDREN,S CENTER FUND	26,335.90	.000003472	2,838.18	23,497.72	.000003459
485.01	GARVEY SCHOOL DISTRICT	1,347,628.17	.000177651	171,488.25	1,176,139.92	.000173156
485.06	CO.SCH.SERV.FD.- GARVEY UNION	160,672.32	.000021181	20,427.70	140,244.62	.000020647
485.07	DEV.CTR.HDCPD.MINOR-GARVEY	17,650.34	.000002327	2,255.05	15,395.29	.000002267
497.01	GORMAN SCHOOL DISTRICT	24,845.56	.000003275	.00	24,845.56	.000003658
497.06	CO.SCH.SERV.FD.- GORMAN	5,283.54	.000000697	.00	5,283.54	.000000778
497.07	DEV CTR HDCPD MINOR GORMAN	424.48	.000000056	.00	424.48	.000000062
501.01	HAWTHORNE SCHOOL DISTRICT	1,882,190.06	.000248120	220,171.39	1,662,018.67	.000244689
501.06	CO.SCH.SERV.FD.- HAWTHORNE	234,616.25	.000030928	27,446.29	207,169.96	.000030500
501.07	DEV CTR HDCPD MINOR-HAWTHORNE	26,937.48	.000003551	3,152.58	23,784.90	.000003502
505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21	.000219403	.00	1,664,351.21	.000245033
505.06	CO.SCH.SERV.FD.- HERMOSA BEACH	264,302.10	.000034842	.00	264,302.10	.000038912
505.07	DEV CTR HDCPD M HERMOSA BEACH C	28,852.90	.000003804	.00	28,852.90	.000004248
513.01	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61	.000069632	.00	528,214.61	.000077766
513.06	CO.SCH.SERV.FD.-HUGHES-ELIZ LAKE	23,749.70	.000003131	.00	23,749.70	.000003497
513.07	DEV CTR HDCPD MINOR HUGHES ELIZ.	1,935.18	.000000255	.00	1,935.18	.000000285
521.01	KEPPEL UNION SCHOOL DISTRICT	641,158.33	.000084521	.00	641,158.33	.000094394
521.06	CO.SCH.SERV.FD.- KEPPEL UNION	99,686.61	.000013141	.00	99,686.61	.000014676
521.07	DEV CTR HDCPD MINOR KEPPEL	8,147.55	.000001074	.00	8,147.55	.000001200
529.01	LANCASTER SCHOOL DISTRICT	2,852,411.08	.000376019	1,829,649.99	1,022,761.09	.000150575
529.06	CO.SCH.SERV.FD.- LANCASTER	421,934.39	.000055622	270,626.48	151,307.91	.000022276
529.07	DEV CTR HDCPD MINOR LANCASTER	40,915.75	.000005394	26,244.78	14,670.97	.00002160
545.01	LAWDALE SCHOOL DISTRICT	1,440,973.15	.000189956	203,959.31	1,237,013.84	.000182118
545.06	CO.SCH.SERV.FD.- LAWDALE	155,150.66	.000020453	21,962.10	133,188.56	.000019609
545.07	DEV CTR HDCPD MINOR-LAWDALE	21,463.80	.000002829	3,038.30	18,425.50	.000002713
549.01	LENNOX SCHOOL DISTRICT	477,159.89	.000062902	50,460.83	426,699.06	.000062820
549.06	CO.SCH.SERV.FD.- LENNOX	62,258.51	.000008207	6,585.75	55,672.76	.000008196
549.07	DEV. CTR. HDCPD. MINOR - LENNOX	7,017.30	.000000925	742.37	6,274.93	.000000924
553.01	LITTLE LAKE CITY SCHOOL DISTRICT	1,748,439.66	.000230488	634,438.03	1,114,001.63	.000164008
553.06	CO.SCH.SERV.FD.- LITTLE LAKE	159.23	.000000021	59.93	99.30	.000000015
553.07	DEV.CTR.HDCPD.MINOR-LITTLE LAKE	33,880.55	.000004466	12,243.06	21,637.49	.000003186
561.01	LOS NIETOS SCHOOL DISTRICT	1,457,453.86	.000192129	594,074.29	863,379.57	.000127110
561.06	CO.SCH.SERV.FD.- LOS NIETOS	107.16	.000000014	44.43	62.73	.000000009
561.07	DEV.CTR.HDCPD.MINOR-LOS NIETOS	15,575.33	.000002053	6,348.65	9,226.68	.000001358
561.20	LOS NIETOS CHILDRENS CTR FUND	21,213.28	.000002796	8,647.43	12,565.85	.000001850
565.01	LOWELL JOINT SCHOOL DISTRICT	1,156,525.98	.000152459	5,743.26	1,150,782.72	.000169423
565.06	CO.SCH.SERV.FD.- LOWELL JOINT	187.29	.000000025	.67	186.62	.000000027
565.07	DEV.CTR.HDCPD.MINOR-LOWELL JOINT	21,524.18	.000002837	106.91	21,417.27	.000003153
577.01	MOUNTAIN VIEW SCHOOL DISTRICT	1,149,026.85	.000151471	95,545.22	1,053,481.63	.000155098

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
577.06	CO.SCH.SERV.FD.- MOUNTAIN VIEW	168,774.60	.000022249	14,036.61	154,737.99	.000022781
577.07	DEV.CTR.HDCPD.MINOR-MT. VIEW	20,477.06	.000002699	1,703.06	18,774.00	.000002764
577.20	MT.VIEW CHILDREN,S CENTER FUND	43,154.28	.000005689	3,588.94	39,565.34	.000005825
581.01	NEWBALL SCHOOL DISTRICT	5,523,795.09	.000728175	76,254.89	5,447,540.20	.000802010
581.06	CO.SCH.SERV.FD.- NEWHALL	535,161.48	.000070548	7,311.76	527,849.72	.000077712
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	58,982.30	.000007775	804.93	58,177.37	.000008565
593.01	PALMDALE SCHOOL DISTRICT	2,885,441.21	.000380373	1,039,628.70	1,845,812.51	.000271748
593.06	CO.SCH.SERV.FD.- PALMDALE	512,250.47	.000067527	184,541.06	327,709.41	.000048247
593.07	DEV CTR HDCPD MINOR PALMDALE	48,661.70	.000006415	17,502.52	31,159.18	.000004587
629.01	ROSEMEAD SCHOOL DISTRICT	1,240,421.88	.000163519	51,465.57	1,188,956.31	.000175043
629.06	CO.SCH.SERV.FD.- ROSEMEAD	141,068.55	.000018596	5,853.31	135,215.24	.000019907
629.07	DEV.CTR.HDCPD.MINOR-ROSEMEAD	16,925.25	.000002231	702.27	16,222.98	.000002388
645.01	SAUGUS UNION SCHOOL DISTRICT	5,355,022.39	.000705926	2,470.30	5,352,552.09	.000078802
645.06	CO.SCH.SERV.FD.- SAUGUS UNION	771,781.46	.000101740	355.84	771,425.62	.000113572
645.07	DEV.CTR.HDCPD.-SAUGUS UNION	88,384.88	.000011651	40.78	88,344.10	.000013006
657.01	SOUTH WHITTIER SCHOOL DISTRICT	1,699,752.57	.000224070	549,901.43	1,149,851.14	.000169286
657.06	CO.SCH.SERV.FD.- SOUTH WHITTIER	112.94	.000000015	37.02	75.92	.000000011
657.20	SO.WHITTIER CHILDREN,S CENTER F.	22,124.28	.000002917	7,186.06	14,938.22	.000002199
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	3,165,319.73	.000417268	.00	3,165,319.73	.000466012
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	281,270.82	.000037079	.00	281,270.82	.000041410
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	31,240.13	.000004118	.00	31,240.13	.000004599
669.01	VALLE LINDO SCHOOL DISTRICT	211,079.54	.000027826	18,367.58	192,711.96	.000028372
669.06	CO.SCH.SERV.FD.- VALLE LINDO	27,915.46	.000003680	2,429.41	25,486.05	.000003752
669.07	DEV.CTR.HDCPD.MINOR-VALLE LINDO	3,419.62	.000000451	297.62	3,122.00	.000000460
689.01	WESTSIDE UNION SCHOOL DISTRICT	2,731,586.04	.000360092	591,677.01	2,139,909.03	.000315046
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	347,215.23	.000045772	76,435.69	270,779.54	.000039865
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	36,011.08	.000004747	7,953.00	28,058.08	.000004131
695.01	WHITTIER CITY SCHOOL DISTRICT	3,141,918.74	.000414184	521,004.91	2,620,913.83	.000385862
695.06	CO.SCH.SERV.FD.- WHITTIER	292.33	.000000039	48.74	243.59	.000000036
695.07	DEV.CTR.HDCPD.MINOR-WHITTIER	1,356.19	.000000179	228.19	1,128.00	.000000166
705.01	WILSONA SCHOOL DISTRICT	412,816.74	.000054420	.00	412,816.74	.000060777
705.06	CO.SCH.SERV.FD.- WILSONA	40,830.82	.000005383	.00	40,830.82	.000006011
705.07	DEV CTR HDCPD MINOR WILSONA	3,348.42	.000000441	.00	3,348.42	.000000493
709.01	WISEBURN SCHOOL DISTRICT	2,791,059.34	.000367932	87,186.24	2,703,873.10	.000398075
709.06	CO.SCH.SERV.FD.- WISEBURN	541,671.24	.000071406	16,920.73	524,750.51	.000077256
709.07	DEV CTR HDCPD MINOR - WISEBURN	66,342.13	.000008746	2,072.43	64,269.70	.000009462
710.01	SNOWLINE JOINT UNIFIED SCH DIST	31,321.49	.000004129	.00	31,321.49	.000004611
713.02	ALHAMBRA CITY HIGH SCHOOL DIST	2,432,373.95	.000320648	267,581.41	2,164,792.54	.000318710
713.06	CO.SCH.SERV.FD.- ALHAMBRA HIGH	8,756.82	.000001154	981.37	7,775.45	.000001145
713.07	ALHAMBRA HIGH-ELEM SCHOOL FUND	1,086,828.96	.000143271	119,568.80	967,260.16	.000142404
717.02	ANTELOPE VALLEY UNION HIGH SCH.	17,936,353.20	.002364461	6,340,059.76	11,596,293.44	.001707255
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	66,074.28	.000008710	23,299.95	42,774.33	.000006297
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	5,174,762.54	.000682163	2,117,578.14	3,057,184.40	.000450091
717.08	ANTELOPE VY.UN.HI.-K.P.S.-ELEM	3,604,856.84	.000475211	986,687.57	2,618,169.27	.000385458
725.02	CENTINELA VAL UNION HIGH SCH DIS	11,369,795.48	.001498824	903,685.76	10,466,109.72	.001540864
725.07	CENTINELA VY.HIGH-ELEM SCH. FUND	5,075,718.35	.0004698107	403,429.89	4,672,288.46	.000687874
745.02	EL MONTE UNION HIGH SCHOOL DIST	8,175,585.79	.001077747	721,213.39	7,454,372.40	.001097464
745.06	CO.SCH.SERV.FD.- EL MONTE	32,103.44	.000004232	2,832.80	29,270.64	.000004309
745.07	EL MONTE HIGH-ELEM SCHOOL FUND	3,643,191.53	.000480264	321,394.26	3,321,797.27	.000489049
745.20	CHILDREN'S CTR FUND EL MONTE HI	28,904.19	.000003810	2,550.08	26,354.11	.000003880
753.02	FULLERTON UNION HIGH SCHOOL DIST	1,343,018.40	.000177043	6,668.85	1,336,349.55	.000196743

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
753.07	FULLERTON UN. HIGH-ELEM SCH. FD.	654,578.31	.000086290	3,250.36	651,327.95	.000095891
757.02	HART WILLIAM S UNION HIGH	19,346,202.16	.002550314	78,147.03	19,268,055.13	.002836723
757.06	CO.SCH.SERV.FD.- HART, WILLIAM S.	80,627.97	.000010629	325.78	80,302.19	.000011822
757.07	HART, WILLIAM S.-ELEM SCHOOL FUND	10,180,408.23	.001342033	41,118.52	10,139,289.71	.001492749
785.02	VICTOR VALLEY JOINT UNION H.S.D.	27,275.44	.000003596	.00	27,275.44	.000004016
785.06	CO.SCH.SERV.FD.- VICTOR VALLEY	156.47	.000000021	.00	156.47	.000000023
789.02	WHITTIER UNION HIGH SCHOOL DIST	13,602,279.50	.001793121	2,838,375.43	10,763,904.07	.001584707
789.07	WHITTIER HIGH-ELEM SCHOOL FUND	5,804,893.50	.000765230	1,211,416.74	4,593,476.76	.000676271
789.08	DEV CTR HDCPD MINOR WHITTIER	22,162.21	.000002922	4,642.99	17,519.22	.000002579
790.04	CERRITOS COMMUNITY COLLEGE DIST	6,789,032.69	.000894965	1,419,782.31	5,369,250.38	.000790483
791.04	CITRUS COMMUNITY COLLEGE DIST	3,477,665.02	.000458443	736,486.69	2,741,178.33	.000403568
791.20	CHILDREN'S CTR FUND CITRUS C C	90,701.15	.000011957	19,202.26	71,498.89	.000010526
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	5,131,479.58	.000676458	1,760,468.67	3,371,010.91	.000496294
793.04	COMPTON COMMUNITY COLLEGE DIST.	2,597,257.36	.000342384	553,926.83	2,043,330.53	.000300828
793.20	CHILDREN'S CTR FUND COMPTON C C	829,551.56	.000109356	176,827.47	652,724.09	.000096097
797.04	EL CAMINO COMMUNITY COLLEGE DIST	18,055,748.43	.002380200	858,961.92	17,196,786.51	.002531783
800.04	GLENDALE COMMUNITY COLLEGE DIST	6,923,773.40	.000912727	828,262.24	6,095,511.16	.000897407
805.04	L.A.CITY COMMUNITY COLLEGE DIST	113,068,578.44	.014905273	8,047,711.99	105,020,866.45	.015461610
805.20	L.A.COMM.COLL.CHILDREN'S CTR FD	1,169,527.13	.000154173	83,017.63	1,086,509.50	.000159960
807.04	LONG BEACH COMMUNITY COLLEGE DI.	9,315,447.47	.001228010	1,817,462.73	7,497,984.74	.001103885
807.20	CHILDREC'S CTR FUND LG BCH C C	110,779.40	.000014604	21,615.81	89,163.59	.000013127
809.04	MT.SAN ANTONIO COMMUNITY COLLEGE	14,886,583.37	.001962425	3,280,998.30	11,605,585.07	.001708623
809.20	MT.SAN ANTONIO CHILDRENS CTR FD	143,648.18	.000018936	31,936.78	111,711.40	.000016447
810.04	SANTA MONICA COMMUNITY COLLEGE D	9,699,877.85	.001278687	1,660,555.92	8,039,321.93	.001183583
811.04	N.ORANGE CO.COMMUNITY COLLEGE D.	452,152.16	.000059605	2,190.55	449,961.61	.000066245
811.20	N.ORANGE CO C.C. CHILD CTR FUND	7,258.33	.000000957	35.18	7,223.15	.000001063
822.04	PASADENA AREA COMMUNITY COLLEGE	14,097,552.69	.001858411	865,504.75	13,232,047.94	.001948077
824.04	SANTA CLARITA COMMUNITY COLLEGE	8,883,101.16	.001171015	35,890.11	8,847,211.05	.001302523
815.04	VICTOR VY.JOINT COMMUNITY COLL.	10,982.49	.000001448	.00	10,982.49	.000001617
816.04	RIO HONDO COMMUNITY COLLEGE DIST	4,523,478.63	.000596308	829,487.21	3,693,991.42	.000543845
816.20	RIO HONDO CHILDRENS CTR FUND	8,237.60	.000001086	1,517.65	6,719.95	.000000989
817.07	ARCADIA UNIFIED SCHOOL DISTRICT	17,617,141.20	.002322381	827,478.48	16,789,662.72	.002471844
817.06	CO.SCH.SERV.FD.- ARCADIA	677,247.46	.000089278	31,810.91	645,436.55	.000095024
818.03	DEV.CTR.HDCPD.MINOR-ARCADIA	72,331.51	.000009535	3,397.57	68,933.94	.000010149
818.06	AZUSA UNIFIED SCHOOL DISTRICT	7,261,166.69	.000957204	2,412,158.38	4,849,008.31	.000713891
818.06	CO.SCH.SERV.FD.- AZUSA	314,753.26	.000041492	104,564.64	210,188.62	.000030945
818.07	DEV.CTR.HDCPD.MINOR-AZUSA	36,706.35	.000004839	12,194.38	24,511.97	.000003609
819.03	A B C UNIFIED SCHOOL DISTRICT	15,885,788.38	.002094145	5,901,336.04	9,984,452.34	.001469953
819.06	CO.SCH.SERV.FD.- A B C UNIF.	557,093.99	.000073439	206,960.36	350,133.63	.000051548
819.20	ABC UNIFIED CHILDRENS CTR FUND	159,513.04	.000021028	59,258.78	100,254.26	.000014760
820.03	BALDWIN PARK UNIF SCH DIST	4,779,827.19	.000630101	1,198,766.35	3,581,060.84	.000527219
820.06	CO.SCH.SERV.FD.- BALDWIN PARK	221,868.90	.000029248	55,649.13	166,219.77	.000024472
820.07	DEV.CTR.HDCPD.MINOR-BALDWIN PARK	23,936.28	.000003155	6,004.53	17,931.75	.000002640
821.03	BASSETT UNIFIED SCHOOL DISTRICT	2,819,380.42	.000371665	649.03	2,818,731.39	.000414985
821.06	CO.SCH.SERV.FD.- BASSETT	125,841.00	.000016589	28.97	125,812.03	.000018523
821.07	DEV.CTR.HDCPD.MINOR-BASSETT	15,824.20	.000002086	3.65	15,820.55	.000002329
822.03	BELLFLOWER UNIFIED SCHOOL DIST	7,436,511.07	.000980319	374,991.01	7,061,520.06	.001039626
822.06	CO.SCH.SERV.FD.- BELLFLOWER	268,009.01	.000035330	13,514.96	254,494.05	.000037468
826.03	BEVERLY HILLS UNIFIED SCHOOL DIS	20,753,735.57	.002735863	.00	20,753,735.57	.003055452
826.06	CO.SCH.SERV.FD.- BEVERLY HILLS	1,357,878.92	.000179002	.00	1,357,878.92	.000199913
826.07	DEV.CTR.HDCPD.MINOR-BEVERLY HILL	146,368.74	.000019295	.00	146,368.74	.000021549

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
830.03	BONITA UNIFIED SCHOOL DISTRICT	8,847,071.50	.001166266	1,921,563.93	6,925,507.57	.001019602
830.06	CO.SCH.SERV.FD.- BONITA	369,023.70	.000048647	79,886.80	289,136.90	.000042568
830.07	DEV.CTR.HDCPD.MINOR-BONITA	40,791.73	.000005377	8,888.68	31,903.05	.000004697
834.03	BURBANK UNIFIED SCHOOL DISTRICT	24,453,842.71	.003223630	5,555,682.68	18,898,160.03	.002782266
834.06	CO.SCH.SERV.FD.- BURBANK	1,273,299.26	.000167853	289,377.59	983,921.67	.000144857
834.20	BURBANK CHILDREN,S CENTER FUND	196,366.62	.00025886	40,548.21	151,778.41	.000223745
840.03	CHARTER OAK UNIF SCHOOL DIST	4,510,863.85	.000594645	90,941.86	4,419,921.99	.000525119
840.06	CO.SCH.SERV.FD.- CHARTER OAK	176,856.37	.00023314	3,565.29	173,291.08	.000205513
840.07	DEV.CTR.HDCPD.MINOR-CHARTER OAK	19,627.53	.00002587	396.05	19,231.48	.00002831
842.03	CLAREMONT UNIFIED SCHOOL DIST	5,901,406.40	.00077953	337,762.15	5,563,644.25	.000819103
842.06	CO.SCH.SERV.FD.- CLAREMONT	204,812.92	.00026999	11,723.43	193,089.49	.000208427
842.07	DEV.CTR.HDCPD.MINOR-CLAREMONT	22,554.29	.00002973	1,290.83	21,263.46	.00003130
845.03	COMPTON UNIFIED SCHOOL DIST	12,906,860.07	.001701448	2,636,575.68	10,270,284.39	.001512034
845.06	CO.SCH.SERV.FD.- COMPTON	422,928.31	.00055753	86,411.41	336,516.90	.000049543
845.07	DEV.CTR.HDCPD.MINOR-COMPTON	61,935.55	.00008165	12,646.94	49,288.61	.00007256
845.20	COMPTON CHILDREN'S CENTER FUND	404,156.17	.00053278	82,570.84	321,585.33	.000047345
847.03	COVINA VALLEY UNIFIED SCHOOL DIS	9,187,024.14	.001211080	1,929,956.44	7,257,067.70	.001068416
847.06	CO.SCH.SERV.FD.- COVINA-VALLEY	402,507.43	.000510361	84,729.98	317,777.45	.000046785
847.07	DEV.CTR.HDCPD.MINOR-COVINA-VY.	45,320.86	.00005974	9,392.38	35,928.48	.000005290
847.20	COVINA-VALLEY CHILDREN,S CTR.FD.	44,325.70	.00005843	9,186.09	35,139.61	.00005173
850.03	CULVER CITY UNIFIED SCHOOL DIST	11,090,733.13	.001462037	5,549,940.59	5,540,792.54	.000815739
850.06	CO.SCH.SERV.FD.- CULVER CITY	368,606.86	.000048592	165,737.78	202,869.08	.000029867
850.07	DEV.CTR.HDCPD.MINOR-CULVER CITY	49,088.97	.000006471	25,249.65	23,839.32	.000003510
850.20	CULVER CITY CHILDREN,S CTR.FD.	33,537.27	.000004421	29,778.97	3,758.30	.000000553
853.03	DOWNEY UNIFIED SCHOOL DISTRICT	13,936,839.43	.001837225	874,021.38	13,062,818.05	.001923163
853.06	CO.SCH.SERV.FD.- DOWNEY	481,134.91	.000063426	30,176.98	450,957.93	.000066392
853.07	DEV CTR HDCPD MINOR-DOWNEY	33,707.81	.000004444	2,114.56	31,593.25	.000004651
855.03	DUARTE UNIFIED SCHOOL DISTRICT	4,297,875.58	.000566568	1,692,499.70	2,605,375.88	.000383574
855.06	CO.SCH.SERV.FD.- DUARTE	167,691.78	.00022106	66,040.78	101,651.00	.000014965
855.07	DEV.CTR.HDCPD.MINOR-DUARTE	18,118.58	.000002388	7,132.63	10,985.95	.000001617
859.03	EL SEGUNDO UNIFIED SCHOOL DIST	4,317,145.57	.000569108	.00	4,317,145.57	.000635588
859.06	CO.SCH.SERV.FD.- EL SEGUNDO	452,499.04	.000059651	.00	452,499.04	.000066619
859.07	DEV CTR HDCPD MINOR EL SEGUNDO	45,538.90	.000006003	.00	45,538.90	.000006704
867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22	.004762615	4,321,811.39	31,806,482.83	.004682683
867.06	CO.SCH.SERV.FD.- GLENDALE	426,708.33	.000056251	51,045.05	375,663.28	.000055307
867.07	DEV.CTR.HDCPD.MINOR-GLENDALE	269,222.66	.000035490	32,205.69	237,016.97	.000034895
867.20	GLENDALE UNIF CHILDRENS CTR FD	164,016.28	.00021621	19,620.90	144,395.38	.00021258
868.03	GLENORA UNIFIED SCHOOL DISTRICT	5,628,845.30	.000742023	728,133.21	4,900,712.09	.000721503
868.06	CO.SCH.SERV.FD.- GLENORA	239,318.51	.000031548	30,953.90	208,364.61	.000030676
868.07	DEV.CTR.HDCPD.MINOR-GLENORA	26,465.42	.000003489	3,421.88	23,043.54	.000003393
870.03	HACIENDA-LA PUENTE UNIF. SCH.DIS	13,378,880.22	.001763672	2,331,537.77	11,047,342.45	.001626436
870.06	CO.SCH.SERV.FD.HACIENDA-LA PUENTE	579,196.34	.000076353	99,074.20	480,122.14	.000070686
870.07	DEV.CTR.HDCPD.MINOR-HACI-LA PUTE	66,459.65	.000008761	11,826.86	54,632.79	.000008043
875.03	INGLEWOOD UNIFIED SCHOOL DIST	13,601,061.13	.001792961	2,257,828.36	11,343,232.77	.001669998
875.06	CO.SCH.SERV.FD.- INGLEWOOD	487,409.95	.000064253	80,919.34	406,490.61	.000059845
875.07	DEV CTR HDCPD MINOR-INGLEWOOD	50,282.39	.000006628	8,349.10	41,933.29	.000006174
875.20	INGLEWOOD UNIF.CHILDREN,S CTR.FD	43,411.97	.000005723	7,208.52	36,203.45	.000005330
880.03	LA CANADA UNIFIED SCHOOL DIST	8,182,873.53	.001078708	.00	8,182,873.53	.001204717
880.06	CO.SCH.SERV.FD.- LA CANADA	320,253.42	.000042217	.00	320,253.42	.000047149
880.07	DEV CTR HDCPD MINOR LA CANADA	9,455.90	.000001247	.00	9,455.90	.000001392
881.03	LAS VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	.003296231	381,651.94	24,622,931.76	.003625091

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
881.06	CO.SCH.SERV.FD.- LAS VIRGENES	937,426.84	.000123576	14,331.29	923,095.55	.000135902
883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	.008149861	12,059,628.46	49,763,672.90	.007326416
883.06	CO.SCH.SERV.FD.- LONG BEACH	2,248,583.78	.000296420	438,623.65	1,809,960.13	.000266470
883.07	DEV CTR HDCPD MINORS LONG BEACH	324,307.95	.000042752	63,259.14	261,048.81	.000038433
883.20	LONG BEACH CHILDREN'S CENTER FD	1,294,652.27	.000170668	252,553.50	1,042,098.77	.000153422
887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	.085755276	36,621,581.59	613,901,694.30	.090381169
887.06	CO.SCH.SERV.FD.- LOS ANGELES	36,251.24	.000004779	2,037.87	34,213.37	.000005037
887.07	DEV. CTR. HDCPD MINOR-L A UNIF.	3,669,036.22	.000483671	206,561.77	3,462,474.45	.000509760
887.20	LOS ANGELES CHILDRENS CENTER FD	10,686,037.03	.001408688	600,890.59	10,085,146.44	.001484777
891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	.000490588	626,701.54	3,094,808.83	.000455631
891.06	CO.SCH.SERV.FD.- LYNWOOD	167,824.03	.000022121	28,260.73	139,563.30	.000020544
891.07	DEV.CTR.HDCPD.MINOR-LYNWOOD	18,524.60	.000002442	3,119.80	15,404.80	.000002768
891.20	LYNWOOD CHILDREN'S CENTER FUND	38,447.85	.000005068	6,475.16	31,972.69	.000004707
892.03	MANHATTAN BEACH UNIFIED SCH DIST	12,505,206.96	.001648500	.00	12,505,206.96	.000004267
892.06	CO SCH SERV FD - MANHATTAN BEACH	681,799.22	.000089878	.00	681,799.22	.00100377
892.07	DEV CTR HDCPD MINOR MANHA-BCH	3,041,569.24	.000400955	38,482.77	3,003,086.47	.000442127
892.20	M BEACH CHILDREN CENTER FUND	149,526.47	.000019711	.00	149,526.47	.000022014
895.03	MONROVIA UNIFIED SCHOOL DISTRICT	6,730,963.41	.000887310	1,075,934.36	5,655,029.05	.000832557
895.06	CO.SCH.SERV.FD.- MONROVIA	288,280.30	.000038003	46,086.11	242,194.19	.000035657
895.07	DEV.CTR.HDCPD.MINOR-MONROVIA	31,705.02	.000004180	5,056.80	26,648.22	.000003923
895.20	MONROVIA UNIF. CHILDRENS CTR FD	28,339.53	.000003736	4,520.44	23,819.09	.000003507
899.03	MONTEBELLO UNIFIED SCHOOL DIST	21,932,685.92	.002891278	6,245,968.62	15,686,717.30	.002309464
899.06	CO.SCH.SERV.FD.- MONTEBELLO	783,174.66	.000103242	223,365.67	559,808.99	.000082417
899.07	DEV CTR HDCPD MINOR-MONTEBELLO	36,500.86	.000004812	10,306.27	26,194.59	.000003856
903.03	NORWALK-LA MIRADA UNIF SCH. DIST	13,998,621.99	.001845369	2,953,240.80	11,045,381.19	.001626147
903.06	CO.SCH.SERV.FD.NORWALK-LA MIRADA	485,987.42	.000064065	102,522.07	383,465.35	.000056455
905.03	PALOS VERDES PENINSULA UNI.SCH.D	25,875,669.34	.003411062	145,268.81	25,730,400.53	.003788137
905.06	CO.SCH.SERV.FD.- PALOS VERDES	1,061,992.28	.000139997	5,962.21	1,056,030.07	.000155473
905.07	DEV CTR HDCPD M PALOS VERDES	115,033.24	.000015164	645.81	114,387.43	.000016841
907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	.000912912	2,051,670.08	4,873,510.53	.000717499
907.06	CO.SCH.SERV.FD.- PARAMOUNT	374,123.45	.000049319	110,830.24	263,293.21	.000038763
907.07	DEV.CTR.HDCPD.MINOR-PARAMOUNT	46,224.02	.000006093	13,698.06	32,525.96	.000004789
909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	.005139801	4,110,974.61	34,878,581.86	.005134970
909.06	CO.SCH.SERV.FD.- PASADENA	65,624.41	.000008651	6,919.99	58,704.42	.000008643
909.20	DEV.CTR.HDCPD.MINOR-PASADENA	289,739.29	.000038195	30,569.23	259,170.06	.000038156
909.20	PASADENA CHILDREN,S CENTER FUND	69,477.67	.000009159	7,328.83	62,148.84	.000009150
912.03	EL RANCHO UNIF./CONS/ SCH. DIST.	5,365,532.78	.000707312	889,079.37	4,476,453.41	.000659042
912.06	CO.SCH.SERV.FD.- EL RANCHO	197.73	.000000026	32.50	165.23	.000000024
912.07	DEV.CTR.HDCPD.MINOR-EL RANCHO	36,302.57	.000004786	6,015.80	30,286.77	.000004459
912.20	EL RANCHO UNIF. CHILDRENS CTR FD	20,088.43	.000002648	3,329.02	16,759.41	.000002467
915.03	POMONA UNIFIED SCHOOL DISTRICT	14,315,492.47	.001887141	3,701,258.28	10,614,234.19	.001562672
915.06	CO.SCH.SERV.FD.- POMONA	670,539.14	.000088394	173,375.16	497,163.98	.000073195
915.07	DEV.CTR.HDCPD.MINOR-POMONA	77,547.47	.000010223	20,049.46	57,498.01	.000008465
915.20	POMONA CHILDREN'S CENTER FUND	365,811.59	.000048223	94,585.17	271,226.42	.000039931
916.03	REDONDO BEACH UNIFIED SCH DIST	13,640,206.27	.001798121	654,392.28	12,985,813.99	.001911826
916.06	CO SCH SERV FD REDONDO BEACH	729,114.82	.000096116	41,981.79	687,133.03	.000101163
916.07	DEV CTR HDCPD MINOR REDO-BCH	5,922,796.34	.000780773	192,817.52	5,729,978.82	.000843591
918.03	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.55	.001631487	3,494,700.05	8,881,449.50	.001307564
918.06	CO.SCH.SERV.FD.-ROWLAND	606,967.33	.000080014	171,170.30	435,797.03	.000064160
918.07	DEV.CTR.HDCPD.MINOR-ROWLAND	67,924.60	.000008954	19,154.61	48,769.99	.000007180
920.03	SAN GABRIEL UNIFIED SCHOOL DIST	3,827,050.19	.000504501	203,466.14	3,623,584.05	.000533479

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
920.06	CO.SCH.SERV.FD.-SAN GABRIEL	145,763.03	.000019215	.00	145,763.03	.000021460
920.07	DEV.CTR.HDCPD.MINOR-SAN GABRIEL	16,315.15	.000002151	.00	16,315.15	.000002402
923.03	SAN MARINO UNIFIED SCHOOL DIST	6,209,174.82	.000818525	.00	6,209,174.82	.000914141
923.06	CO.SCH.SERV.FD.- SAN MARINO	256,820.35	.000033855	.00	256,820.35	.000037810
923.07	DEV.CTR.HDCPD.MINOR-SAN MARINO	26,807.75	.000003534	.00	26,807.75	.000003947
931.03	SANTA MONIC-MALIBU UNIF SCH DIST	39,298,807.87	.005180568	6,718,342.84	32,580,465.03	.004796632
931.06	CO. SCH. SERV. FD.-SNTA MON-MLBU	102,829.01	.000013555	17,603.48	85,225.53	.000012547
931.07	DEV CTR HDCPD MINOR-SNTA MON-MLBU	137,107.67	.000018074	23,419.88	113,687.79	.000016738
931.20	SNTA MON-MLBU=CHILDRENS CTR. FD.	234,007.21	.000030848	39,906.80	194,100.41	.000028576
935.03	ACTON-AGUA DULCE UNIF SD	1,908,776.45	.000251625	.00	1,908,776.45	.000281018
935.06	CO.SCH.SERV.FD.-ACTON-AGUA DULCE	86,394.00	.000011389	.00	86,394.00	.000012719
935.07	DEV CTR HDCPD MINOR ACTON-AGUA	7,051.98	.000000930	.00	7,051.98	.000001038
936.03	ALHAMBRA UNIFIED SCHOOL DIST	12,355,307.59	.001628739	1,706,986.66	10,648,320.93	.001567690
936.06	CO SCHOOL SERVICE FUND	607,255.34	.000080051	93,299.75	513,955.59	.000075667
936.07	DEV CTR HDC MINOR	3,663,156.83	.000482896	475,093.95	3,188,062.88	.000469360
936.20	ALHAMBRA CHILDREN'S CTR FUND	353,717.03	.000046629	54,778.45	298,938.58	.000044011
939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	.000533261	68,445.06	3,976,771.73	.000585477
939.06	CO.SCH.SERV.FD.- SOUTH PASADENA	196,703.10	.000025930	3,328.29	193,374.81	.000028469
939.07	DEV.CTR.HDCPD.MINOR-SO. PASADENA	20,799.61	.000002742	351.94	20,447.67	.000003010
947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,567.94	.000534494	31,128.95	4,023,438.99	.000592347
947.06	CO.SCH.SERV.FD.- TEMPLE CITY	193,680.40	.000025532	1,656.11	192,024.29	.000028271
947.07	DEV.CTR.HDCPD.MINOR-TEMPLE CITY	99,382.24	.000013101	8,284.52	91,097.72	.000013412
955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	.004629716	1,084,906.88	34,035,241.83	.005010810
955.06	CO.SCH.SERV.FD.- TORRANCE	1,323,989.38	.000174535	40,900.24	1,283,089.14	.000188902
955.07	DEV CTR HDCPD MINOR-TORRANCE	158,417.43	.000020883	4,893.66	153,523.77	.000022602
980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,363,083.33	.001629764	2,944,837.13	9,418,246.20	.001386594
980.06	CO.SCH.SERV.FD.-WALNUT VALLEY	491,968.92	.000064854	117,566.78	374,402.14	.000055121
980.07	DEV.CTR.HDCPD.MINOR-WALNUT VY.	55,503.32	.000007317	14,192.64	41,310.68	.000006082
985.03	WEST COVINA UNIF. SCHOOL DIST	6,493,708.92	.000856034	1,637,624.06	4,856,084.86	.000714933
985.06	CO.SCH.SERV.FD.- WEST COVINA	274,212.02	.000036148	69,154.60	205,057.42	.000030189
985.07	DEV.CTR.HDCPD.MINOR-WEST COVINA	30,466.84	.000004016	7,682.08	22,784.76	.000003354
	REPORT AND FILE TOTAL	7,585,810,526.29	1.000000000	793,447,669.90	6,792,362,856.39	1.000000000

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**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. IMPLEMENTATION

ITEM #10 – AF93

Unitary factor file to apportion unitary revenue in excess of 102% growth should be apportioned utilizing the Modified AF93 Unitary Apportionment Factor File.

- Revenue received by the general fund and all cities should be increased by the amount of VLF revenue received by those taxing jurisdictions.
- The attached schedule for 2004 05 (Attachment 10) starting FY 2005-06 should include the VLF amount allocated to the General Fund and all 88 cities.
- Estimated time to complete this new procedure is 4 hours.

ACCT NO	FY 2004-05	AGENCY NAME	MODIFIED AB8 RATIOS REPORT	NET 1% REVENUE	N	RATIO
023.45		CO LIGHT MAINT DIS# 10045 ZONE B		24,039.47		.000003406
023.44		CO LIGHT MAINT DIS# 10045 ZONE A		338,462.59		.000047957
023.38		CO LIGHTING MAINT DIST NO 10038		86,619.88		.000012273
023.34		CO LIGHTING MAINT DIST NO 10034		.00		.000000000
023.32		CO LIGHTING MAINT DIST NO 10032		266,045.72		.000037696
023.11		CO LIGHT MAINT D. # 10011 ZONE A		.00		.000000000
023.09		CO LIGHT MAINT D. # 10011 ZONE B		.00		.000000000
023.06		CO LIGHTING MAINT DIST NO 10006		519,612.31		.000073624
021.67		CO LIGHTING MAINT DIST NO 1867		.00		.000000000
021.66		CO LIGHTING MAINT DIST NO 1866		94,188.46		.000013346
020.20		CO LIGHTING MAINT DIST NO 1744		443,385.30		.000062824
019.56		CO LIGHTING MAINT DIST NO 1697		675,954.65		.000095777
019.40		CO LIGHTING MAINT DIST NO 1687		7,810,500.68		.001106678
018.30		CO LTG MN D#1616A FD CONSOL		96,890.45		.000013729
017.70		CO LIGHTING MAINT DIST NO 1575		162,202.16		.000022983
016.45		CO LIGHTING MAINT DIST NO 1472		169,278.31		.000023985
013.04		SUNNYBROOK LTG DIST ZONE 108		.00		.000000000
011.45		LONGDEN LIGHTING DISTRICT		18,218.04		.000002581
011.20		LAWDALE LIGHTING DISTRICT		303,642.05		.000043023
009.55		BELL GARDENS LIGHTING DISTRICT		221,989.90		.000031454
009.45		BELL LIGHTING DISTRICT		141,339.17		.000020026
007.31		L A C FIRE-FFW		71,590,173.58		.010143685
007.30		CONSOL. FIRE PRO.DIST.OF L.A.CO.		307,241,551.91		.043533370
006.75		DRAINAGE MAINT. DIST. # 5		.00		.000000000
005.25		ROAD DIST # 5		1,560,272.90		.000221077
005.20		ROAD DIST # 4		566,271.93		.000080236
005.15		ROAD DIST # 3		317,593.05		.000045000
005.10		ROAD DIST # 2		452,928.71		.000064176
005.05		ROAD DIST # 1		853,244.04		.000120897
003.01		L A COUNTY LIBRARY		40,022,829.54		.005670876
002.07		L A CO WEST ALTADENA COMM RP		451,895.46		.000064030
002.06		EAST RANCHO DOMINGUEZ COMM RP		105,015.08		.000014880
002.04		WILLOWBROOK NGHDD DEV PROG		840,847.92		.000119141
002.03		LANCASTER HOMES NBHD DEV PROJ		32,236.38		.000004568
002.02		MARAVILLA PROJECT AREA		987,131.01		.000139868
001.05		LOS ANGELES COUNTY GENERAL		1,667,987,249.48		.236338816
COUNTY TOTALS				7,057,610,166.31		1.000000000
ADDED TO ACCT 1.05						.0000000003-

ATTACHMENT 10

ACCT NO	AGENCY NAME	NET 1% REVENUE	RATIO
112.08	CITY AZUSA RANCH CENTER RP	79,479.65	.000011262
112.07	CITY AZUSA TD1 CBD RP 85 AN	285,077.47	.000040393
112.06	CITY AZUSA CBD RP 84 AX TDI	571,203.74	.000080934
112.05	CITY AZUSA WEST END RP	3,378,550.94	.000478710
112.04	CITY-AZUSA TD 1 CBD RP 82 ANX	324,563.23	.000045988
112.03	CITY-AZUSA CBD RP 80 ANX	11,026.46	.000001562
112.02	CITY-AZUSA CEN BUS DIST RP	495,288.32	.000070178
112.01	CITY-AZUSA TD #1	2,241,783.30	.000317641
108.02	CITY-AVALON COMMU IMP RP	3,480,851.73	.000493205
108.01	CITY-AVALON TD #1	203,347.94	.000028813
106.02	CITY-ARTESIA CTRL COM'L CORR RP	182,371.66	.000025840
106.01	CITY-ARTESIA TD #1	533,186.73	.000075548
104.04	CITY-ARCADIA TD #1 CENTRAL RP	3,085,534.21	.000437192
104.01	CITY-ARCADIA TD #1	5,849,262.31	.000828788
101.02	CITY-AGOURA HILLS TD #1 R P AREA	1,782,881.40	.000252618
101.01	CITY-AGOURA HILLS	1,733,661.49	.000245644
100.52	CITY-ALHAMBRA LT DIST #1	752,555.52	.000106630
100.05	CITY-ALHAMBRA IND RP 82 ANX	1,928,895.92	.000273307
100.04	CITY-ALHAMBRA TD #1 CBD RP	550,849.27	.000078050
100.03	CITY-ALHAMBRA TD #1 INDUST RP	4,454,282.53	.000631132
100.01	CITY-ALHAMBRA TD #1	5,377,765.94	.000761981
095.80	BEACH CITIES HOSPITAL DIST	1,540,908.41	.000218333
075.01	POINT DUME COMM SERVICES DIST	.00	.000000000
075.00	MALIBU MESA COMM SERV. DIST.	.00	.000000000
068.22	CD OF THE SANTA MONICA MTS	141,521.75	.000020052
068.05	ANTELOPE VY RESOURCE CONSER DIST	94,014.93	.000013321
067.80	SOUTH BAY CITIES SANIT DIST OPER	2,352,656.49	.000333350
067.35	CO SANIT DIST NO 32 OPERATING	2,049,696.60	.000290424
067.20	CO SANIT DIST NO 29 OPERATING	49,225.12	.000006975
067.15	CO SANIT DIST NO 28 OPERATING	281,337.81	.000039863
067.10	CO SANIT DIST NO 27 OPERATING	163,178.79	.000023121
067.05	CO SANIT DIST NO 26 OPERATING	1,567,614.27	.000222117
066.90	CO SANIT DIST NO 23 OPERATING	254,406.23	.000036047
066.85	CO SANIT DIST NO 22 OPERATING	1,826,948.38	.000258862
066.80	CO SANIT DIST NO 21 OPERATING	2,043,015.47	.000289477
066.75	CO SANIT DIST NO 20 OPERATING	405,340.02	.000057433
066.70	CO SANIT DIST NO 19 OPERATING	641,015.94	.000090826
066.65	CO SANIT DIST NO 18 OPERATING	1,915,570.99	.000271419
066.60	CO SANIT DIST NO 17 OPERATING	265,600.03	.000037633
066.55	CO SANIT DIST NO 16 OPERATING	2,220,384.19	.000314609
066.50	CO SANIT DIST NO 15 OPERATING	3,416,876.81	.000484141
066.45	CO SANIT DIST NO 14 OPERATING	458,875.74	.000065019
066.35	CO SANITATION DIST NO 9 OPERAT	51,107.70	.000007242
066.30	CO SANITATION DIST NO 8 OPERAT	1,238,440.09	.000175476
066.25	CO SANITATION DIST NO 5 OPERAT	6,018,774.07	.000852806
066.20	CO SANITATION DIST NO 4 OPERAT	235,569.70	.000033378
066.15	CO SANITATION DIST NO 3 OPERAT	2,515,501.93	.000356424
066.10	CO SANITATION DIST NO 2 OPERAT	3,292,141.51	.000466467
066.05	CO SANITATION DIST NO 1 OPERAT	1,791,529.66	.000253844
065.91	CO SAN #29-REFUSE TRANS & DISP S	.00	.000000000
065.90	CO SAN #23-REFUSE TRANS & DISP S	.00	.000000000

AUDITOR ACCT NO	FY 2004-05 AGENCY NAME	MODIFIED AB8 RATE	REPORT N. RATIO
		NET 1% REVENUE	
132.06	CITY-COMPTON WL IND RP3 80ANX	2,346,167.57	.000332431
132.05	CITY-COMPTON WL IND RP3 76ANX	730,539.24	.000103511
132.04	CITY-COMPTON WALNUT IND RP	5,397,848.59	.000764827
132.02	CITY-COMPTON ROSECRANS RP #1	449,638.76	.000063710
132.01	CITY-COMPTON TD #1	2,117,501.06	.000300031
131.06	CITY-COMMERCE TD #1 RP AREA #4	2,234,615.07	.000316625
131.05	CITY-COMMERCE - RP AREA #3	145,284.46	.000020586
131.04	CITY-COMMERCE TN CTR RP 80 ANX	898,685.72	.000127336
131.03	CITY-COMMERCE TWN CEN RDV PROJ	1,132,881.73	.000160519
131.01	CITY-COMMERCE TD #1	1,498,636.29	.000212343
128.06	CITY-CLAREMONT VIL RP '01 ANX	320,469.43	.000045408
128.04	CITY-CLAREMONT VIL RP 83 ANX	175,502.25	.000024867
128.03	CITY-CLAREMONT VIL RP 82 ANX	59,711.85	.000008461
128.02	CITY-CLAREMONT VILLAGE RP	1,132,743.78	.000160500
128.01	CITY-CLAREMONT TD #1	2,668,269.90	.000378070
126.22	CITY - CALABASAS LDSCPE MD #22	806,080.19	.000114214
126.21	CITY-CALABASAS LIBRARY FUND 28	932,986.22	.000132196
126.01	CITY-CALABASAS TD # 1	1,527,101.35	.000216377
125.09	CITY-CARSON RP AREA #4	564,044.64	.000079920
125.08	CITY-CARSON MERGED RP #2/#3 AMD	1,524,179.73	.000215963
125.06	CITY CARSON RP AREA 1 85 ANX	4,221,941.03	.000598211
125.05	CITY CARSON RP #3	3,398,044.15	.000481472
125.04	CITY-CARSON RP AR 2 83 ANX	295,646.07	.000041890
125.03	CITY-CARSON RP AREA #2	4,614,156.69	.000653785
125.02	CITY-CARSON RP AREA #1	3,197,287.74	.000453027
125.01	CITY-CARSON TD #1	5,607,653.41	.000794554
124.05	CITY-BURBANK S SAN FERNANDO RP	1,361,930.18	.000192973
124.04	CITY-BURBANK WEST OLIVE RP	5,193,206.51	.000735831
124.03	CITY-BURBANK CITY CENTRE RP	6,377,135.19	.000903583
124.02	CITY-BURBANK GOLDEN STATE RP	14,611,915.32	.002070377
124.01	CITY-BURBANK TD #1	17,602,942.10	.002494179
122.01	CITY-BRADBURY TD #1	169,871.28	.000024069
120.01	CITY-BEV HILLS TD #1	21,896,207.15	.003102496
119.03	CITY-BELL GARDEN CENTRAL CITY RP	1,142,583.57	.000161894
119.02	CITY-BELL GARDEN RP AREA #1	1,078,356.98	.000152794
119.01	CITY-BELL GARDEN TD #1	568,023.75	.000080484
118.41	CITY-BELLFLOWER VEHICLE PD #1	132.14	.000000019
118.02	CITY-BELLFLOWER TD 1 RP AREA 1	1,442,891.22	.000204445
118.01	CITY-BELLFLOWER TD #1	1,766,397.07	.000250283
116.04	CITY-BELL CHELI RP 87 ANX	1,472,804.58	.000208683
116.03	CITY-BELL CHELI INDL RP 2	82,428.85	.000011679
116.02	CITY-BELL CHELI INDUST. RP	1,076,835.17	.000152578
116.01	CITY-BELL TD #1	368,357.53	.000052193
114.51	CITY-BALDWIN PK CONSOL. LT DIST	501,509.68	.000071059
114.08	CITY BALDWIN PK SIERRA VISTA RP	1,763,427.23	.000249862
114.07	CITY BALDWIN PK TD 1 DELTA RP	269,811.26	.000038230
114.06	CITY-BALDWIN PK CENT BUS DIST RP	808,739.98	.000114591
114.05	CITY-BALDWIN PK W RAMONA BL RP	251,453.29	.000035629
114.04	CITY-BALDWIN PK PUENTE-MERCED RP	325,379.76	.000046103
114.03	CITY-BALDWIN PK SAN GAB RIVER RP	1,630,132.68	.000230975
114.01	CITY-BALDWIN PK TD #1	1,775,907.47	.000251630

ACCT NO	AGENCY NAME	NET 1% REVENUE	N. RATIO
145.10	CITY DUARTE-RCHO DUAR RP PH 2	579,198.75	.000082067
145.09	CITY-DUARTE DU-DAV ADD 76ANX	1,329,590.59	.000188391
145.08	CITY-DUARTE DAV-HUNT RP PH 2	1,067,736.61	.000151289
145.06	CITY-DUARTE IRW DUAR-DAV RP	557,729.26	.000079025
145.04	CITY-DUARTE LAS LOMAS RP	437,604.32	.000062005
145.02	CITY-DUARTE HUNTINGTON DR RP	1,079,814.25	.000153000
145.01	CITY-DUARTE TD #1	385,795.53	.000054664
144.51	CITY-EL MONTE LT MAIN DIST 1A	7,844.88	.000001112
144.15	CITY EL MONTE TD 1 DWNTN '02 ANX	106,071.12	.000015029
144.13	CITY EL MONTE NWEELMON RP TD 1	261,764.13	.000037090
144.12	CITY EL MONTE CEN RP TD4 90ANX	328,067.33	.000046484
144.10	CITY EL MONTE DOWNTOWN RP TD 1	839,653.86	.000118971
144.08	CITY EL MONTE CENTER RP TD 4	502,803.55	.000071243
144.07	CITY-EL MONTE PL ELMON RP TD 4	22,820.06	.000003233
144.06	CITY-EL MONTE PLAZA RP TD 4	77,492.95	.000010980
144.05	CITY-EL MONTE E VAL MALL RP	57,974.80	.000008215
144.01	CITY-EL MONTE TD #1	3,540,692.88	.000501684
143.67	CITY-DOWNEY LT DIST ZN 3-5	5,151.46	.000000730
143.66	CITY-DOWNEY LT DIST ZN 3-4	11,964.72	.000001695
143.65	CITY-DOWNEY LT DIST ZN 3-2	77,729.93	.000011014
143.64	CITY-DOWNEY LT DIST ZN 3-1	286,526.84	.000040598
143.06	CITY-DOWNEY TD#1 RP#4 88 ANNEX	1,123,469.71	.000159186
143.05	CITY-DOWNEY TD #1 WOODRUF IND RP	307,757.25	.000043606
143.04	CITY-DOWNEY TD #1 RP 92 ANX	169,357.61	.000023996
143.03	CITY-DOWNEY TD1 RP 81 ANX	329,694.04	.000046715
143.02	CITY-DOWNEY TD # 1 RP	1,077,978.05	.000152740
143.01	CITY-DOWNEY TD #1	7,196,535.21	.001019684
142.52	CITY-CERRITOS COYOTES LT	537,671.67	.000076183
142.21	CITY-CERRITOS INDUST MAIN DIST	10,527.43	.000001492
142.04	CITY-CERRITOS LOS COYOTES RP	16,563,247.14	.002346863
142.02	CITY-CERRITOS LOS CERR RP	7,165,556.42	.001015295
142.01	CITY-CERRITOS TD #1	1,912,906.97	.000271042
140.07	CITY-CULVER CITY-COMP. AREA 4 RP	1,214,934.58	.000172145
140.06	CITY-CULVER CITY WASH-CUL RP#3	10,267,290.67	.001454783
140.05	CITY-CULVER CITY OV-JEF RP #2	4,354,454.78	.000616987
140.04	CITY-CULVER CITY SLA-SEP RP #1	6,276,572.14	.000889334
140.01	CITY-CULVER CITY TD #1	2,353,359.70	.000333450
138.62	CITY-CUDAHY LT DIST ZN #3	3,316.77	.000000470
138.61	CITY-CUDAHY LT DIST ZN #2	1,018.39	.000000144
138.60	CITY-CUDAHY LT DIST ZN #1	3,228.46	.000000457
138.05	CITY-CUDAHY CITY-WIDE RP	563,331.57	.000079819
138.04	CITY-CUDAHY TD #1 RP AREA	19,988.71	.000002832
138.03	CITY-CUDAHY COM IND RP 82 AN	419,474.51	.000059436
138.02	CITY-CUDAHY COM'L-IND. RP	937,052.73	.000132772
138.01	CITY-CUDAHY TD #1	152,669.36	.000021632
136.41	CITY-COVINA VEHICLE PD #1	1,083.32	.000000153
136.09	CITY COVINA TD#1 RP 2 '88 ANNEX	86,920.12	.000012316
136.08	CITY-COVINA RP 2 TD 3	704,059.29	.000099759
136.06	CITY-COVINA TD #3 RP #1	5,125,943.44	.000726300
136.01	CITY-COVINA TD #1	3,357,327.86	.000475703
132.07	CITY COMPTON TD #1 RP AREA	1,753,754.54	.000248491

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ACCT NO	AGENCY NAME	TD #1	NET 1% REVENUE	N. RATIO
177.01	CITY-IRWINDALE	TD #1	188,656.58	.000026731
176.12	CITY-INGLEWOOD	IMPL-PRAI '03 ANX	365.27	.000000052
176.10	CITY-INGLEWOOD	IN TOWN RP '03 ANX	99,773.41	.000014137
176.09	CITY-INGLEWOOD	CENT RP '03 ANX	75,774.97	.000010737
176.08	CITY-INGLEWOOD	IMPERI PRAIRIE RP	355,955.43	.000050436
176.07	CITY-INGLEWOOD	LA CIEN RP 76ANX	1,043,386.77	.000147839
176.06	CITY-INGLEWOOD	CENTURY RP	3,154,299.15	.000446936
176.05	CITY-INGLEWOOD	MAN PRAIRIE RP	2,352,289.68	.000333298
176.04	CITY-INGLEWOOD	N ING IND PK RP	990,743.66	.000140379
176.03	CITY-INGLEWOOD	LA CIENEGA RP	527,834.26	.000074789
176.02	CITY-INGLEWOOD	IN-TOWN RP	819,138.79	.000116065
176.01	CITY-INGLEWOOD	TD #1	4,810,927.90	.000681665
174.04	CITY-INDUSTRY	TR DIS IND RP 3	4,545,613.45	.000644073
174.03	CITY-INDUSTRY	TR DIS IND RP 2	5,597,958.22	.000793180
174.02	CITY-INDUSTRY	CIV-REC-IND RP1	24,960,949.75	.003536742
174.01	CITY-INDUSTRY	TD #1	1,159,382.93	.000164274
172.05	HUNTINGTON PARK	SANTA FE RP TD 1	918,819.02	.000130188
172.04	CITY-HUNTINGN P	HUNT PK NO RP	2,371,534.86	.000336025
172.03	CITY-HUNTINGN P	IND RP	1,424,258.49	.000201805
172.02	CITY-HUNTINGN P	CEN BUS DIST RP	2,173,990.80	.000308035
172.01	CITY-HUNTINGN P	TD #1	665,362.60	.000094276
170.01	CITY-HIDDEN HILL	TD #1	440,029.98	.000062348
168.01	CITY-HERMOSA BCH	TD #1	5,691,496.31	.000806434
164.04	CITY-HAWTHORNE	TD1 HAWTH RP 2	4,706,863.66	.000666920
164.03	CITY-HAWTHORNE	TD #1 PLAZA RP	556,552.53	.000078858
164.01	CITY-HAWTHORNE	TD #1	2,800,766.19	.000396843
163.50	HAWAIIAN GARDENS	ITG MAINT DIST	135,102.63	.000019143
163.01	CITY-HAWAII GDNS	RP #1	3,849,154.57	.000545391
160.31	CITY-GLENORA	CROSS'G GRD MAIN 3	5,022.03	.000000712
160.12	CITY-GLENORA	RP 3 TD2 83 ANX	6,154.87	.000000872
160.11	CITY-GLENORA	TD 1 RP 4	55,788.28	.000007905
160.10	CITY-GLENORA	TD 2 RP 1 83 ANX	24,609.80	.000003487
160.09	CITY-GLENORA	TD2 RP1 76ANX	222,438.53	.000031518
160.07	CITY-GLENORA	TD #2 RP #3	1,884,915.57	.000267076
160.05	CITY-GLENORA	TD #1 RP #2	310,518.99	.000043998
160.04	CITY-GLENORA	TD #2 RP #1	2,454,305.91	.000347753
160.01	CITY-GLENORA	TD #1	2,939,943.06	.000416564
156.21	BRAND BLVD MAINT	DIST NO. 1	.00	.000000000
156.03	CITY-GLENDALE	SN FER RD CORR RP	4,224,781.78	.000598614
156.02	CITY-GLENDALE	TD #1 CEN RP	17,412,910.15	.002467253
156.01	CITY-GLENDALE	TD #1	17,191,610.97	.002435897
152.01	CITY-GARDENA	TD #1	3,981,197.36	.000564100
148.01	CITY-EL SEGUNDO	TD #1	4,954,636.31	.000702027
146.01	CITY-DIAMOND BAR	TD # 1	2,694,598.94	.000381800
145.56	CITY-DUARTE	LT DIST ZN C	5,216.63	.000000739
145.55	CITY-DUARTE	LT DIST ZN B	7,295.58	.000001034
145.54	CITY-DUARTE	LT DIST ZN A	133,395.07	.000018901
145.53	CITY-DUARTE	LT DIST HUNT DR	9,794.97	.000001388
145.13	CITY-DUARTE	MERGED RP	358,190.21	.000050752
145.12	CITY DUARTE-RCHO	DUAR RP PH 3	251,007.34	.000035565
145.11	CITY DUARTE-RCHO	DUAR RP PH 1	209,638.57	.000029704

ACCT NO	AGENCY NAME	MODIFIED AB8 RATIO'S REPORT	NET 1% REVENUE	N. RATIO
188.18	CITY-LOS ANGELES TD #1 MT HLS RP	2,550,048.20	.000361319	
188.10	CITY-LOS ANGELES TD #1 WATTS RP	229,486.90	.000032516	
188.09	CITY-LOS ANGELES TD #1 HOOVER RP	665,412.49	.000094283	
188.08	CITY-LOS ANGELES TD #1 BUNKER RP	23,449,183.76	.003222539	
188.07	CITY-LOS ANGELES TD #1 PICO RP	1,043,529.31	.000147859	
188.05	CITY-LOS ANGELES TD #1 BEACON RP	831,608.19	.000117831	
188.04	CITY-LOS ANGELES TD #1 NORMDE RP	1,262,114.58	.000178830	
188.03	CITY-LOS ANGELES TD #1 LTKOYO RP	2,458,704.20	.000348376	
188.01	CITY-LOS ANGELES TD #1	672,841,011.06	.095335531	
187.01	CITY-LA HABRA HT TD #1	782,218.81	.000110833	
186.51	LANCASTER LIGHTING MAINT DIST	56,914.31	.000008064	
186.09	CITY-LANCASTER TD #1 RP 7	548,664.63	.000077741	
186.08	CITY-LANCASTER TD #1 RP 6	10,540,728.13	.001493527	
186.07	CITY-LANCASTER TD #1 RP 5	8,698,092.86	.001232442	
186.05	CITY LANCASTER LANC RES RP	3,404,330.20	.000482363	
186.04	CITY LANCASTER AMARGOSA	7,600,076.98	.001076863	
186.03	CITY-LANCASTER FOXFIELD RP	878,636.97	.000124495	
186.02	CITY-LANCASTER CBD RP	616,292.87	.000087323	
186.01	CITY-LANCASTER TD #1	2,415,974.29	.000342322	
185.01	CITY-LA CANADA-F TD #1	2,413,274.23	.000341939	
184.10	CITY-LONG BEACH NEW CEN LB RP	4,402,467.55	.000623790	
184.09	CITY-LONG BEACH NORTH L B RP	20,183,766.84	.002859859	
184.06	CITY-LONG BEACH LOS ALTOS RP	439,409.58	.000062260	
184.05	CITY-LONG BEACH WLB IND RP	6,600,386.77	.000935216	
184.04	CITY-LONG BEACH DOWNTOWN RP	8,663,923.95	.001227600	
184.03	CITY-LONG BEACH POLY HIGH RP	442,112.58	.000062643	
184.02	CITY-LONG BEACH WEST BCH RP	1,222,688.10	.000173244	
184.01	CITY-LONG BEACH TD #1	54,179,731.75	.007676782	
183.21	LOMITA WATERWORKS #13 ANNEY	392,891.97	.000055669	
183.01	CITY-LOMITA TD #1	796,332.10	.000112833	
182.21	LA MIRADA - S. E. REC AND PARK	1,634,598.67	.000231608	
182.05	CITY-LA MIRADA IND -COM RP 89ANX	2,888,987.24	.000409344	
182.04	CITY-LA MIRADA BEACH BLVD RP	2,082,419.62	.000295060	
182.03	CITY-LA MIRADA VY VIEW COMM RP	436,173.18	.000061802	
182.02	CITY-LA MIRADA IND-COM RP	4,668,788.98	.000661525	
182.01	CITY-LA MIRADA TD #1	1,807,441.44	.000256098	
181.02	CITY-LAWDALE ECONOMIC REVIT RP	1,294,153.01	.000183370	
181.01	CITY-LAWDALE TD #1	694,349.13	.000098383	
180.04	CITY LA VERNE CEN CY RP '95 ANX	201,837.23	.000028599	
180.03	CITY-LA VERNE CEN CY RP 83 ANX	2,501,186.67	.000354396	
180.02	CITY-LA VERNE CENTRAL CITY RP	3,439,466.47	.000487342	
180.01	CITY-LA VERNE	3,071,071.85	.000435143	
179.04	CITY-LAKEWOOD TD #1 RP AREA 3	496,112.52	.000070295	
179.03	CITY LAKEWOOD TD #1 RP AREA 2	931,335.00	.000131962	
179.02	CITY-LAKEWOOD TN CTR RP	3,544,301.34	.000502196	
179.01	CITY-LAKEWOOD TD #1	2,669,826.73	.000378290	
178.21	CITY-LA PUENTE LDS&OPEN SP MD 1	4,118.68	.000000584	
178.01	CITY-LA PUENTE TD #1	750,092.18	.000106281	
177.05	CITY-IRWINDALE NORA FRAIJO RP	11,283.25	.000001599	
177.04	CITY-IRWINDALE INDUSTRIAL RP	12,840,766.53	.001819421	
177.02	CITY-IRWINDALE PARQUE NORTE RP	8,321.84	.000001179	

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ACCT NO	AGENCY NAME	F.Y 2004-05	MODIFIED AB8 RATIO	NET 1% REVENUE	AGENCY NAME	F.Y 2004-05
220.01	CITY-MONTEREY PK TD #1		.000680576	4,803,241.08		
216.11	CITY-MONTEBELLO TD2 MB ECO REV P		.000299839	2,116,149.23		
216.09	CITY-MONTEBELLO MONT HL RP 76ANX		.000091971	649,095.71		
216.08	CITY-MONTEBELLO COMMERCE RP 1		.000923116	6,514,991.97		
216.07	CITY-MONTEBELLO TD #3 MB HLS RP		.000814935	5,751,494.91		
216.05	CITY-MONTEBELLO TD #2 S. IND RP		.000289661	2,044,315.00		
216.01	CITY-MONTEBELLO TD #1		.000285724	2,016,527.89		
212.06	CITY-MONROVIA CENT RP1 80ANX		.000138961	980,729.81		
212.05	CITY-MONROVIA CENT RP1 78ANX		.000014373	101,442.17		
212.04	CITY-MONROVIA CENTRAL RP #1		.000593332	4,187,505.52		
212.01	CITY-MONROVIA TD #1		.000515888	3,640,933.39		
208.04	CITY-MAYWOOD CITYWIDE RP		.000083354	588,281.62		
208.03	CITY-MAYWOOD MAYWOOD RP 2		.000059025	416,572.48		
208.02	CITY-MAYWOOD WESTSIDE RP		.000030451	214,913.85		
208.01	CITY-MAYWOOD TD #1		.000038680	272,987.34		
204.01	CITY-MANHATTAN B TD #1		.001533938	10,825,933.75		
203.50	MALIBU LIGHTING DISTRICT		.000000000	.00		
203.01	CITY-MALIBU TD # 1		.000543888	3,838,547.17		
200.06	CITY-LYNWOOD RP AREA A 89 AANX		.000088328	623,386.54		
200.05	CITY-LYNWOOD RP AREA A 81ANX		.000242677	1,712,717.22		
200.03	CITY-LYNWOOD ALAMEDA RP		.000107198	756,561.70		
200.02	CITY-LYNWOOD TD #1 RP #1A		.000030960	218,507.06		
200.01	CITY-LYNWOOD TD #1		.000216735	1,529,632.02		
190.08	CITY-LOS ANGELES CITY CENTER RP		.000045897	323,922.01		
190.07	CITY-LOS ANGELES PACIFIC CORR RP		.000051868	366,064.80		
190.06	CITY-L.A. ADELANTE EASTSIDE RP		.000378667	2,672,483.22		
190.05	CITY-LOS ANGELES WESTLAKE REC RP		.000338540	2,389,284.70		
190.04	CITY-L.A. MID-CITY RECOVERY		.000260343	1,837,402.30		
190.03	CITY-L.A. WESTERN/SLAUSON REC		.000045231	319,220.44		
190.02	CITY-L.A. VERMONT/MANCHESTER REC		.000054025	381,284.32		
190.01	CITY-L.A. SANTA MONICA FREEWAY		.000549704	3,879,597.38		
189.20	CITY-L.A. WILSHIRE CTR/KOREATOWN		.000432605	3,053,157.85		
189.19	CITY-L.A. WATTS CORRIDOR REC		.000030232	213,364.92		
189.18	CITY-LOS ANGELES CRENSHW/SLAUSON		.000078194	551,865.12		
189.17	CITY LOS ANGELES EQUAKE POR CD 7		.000925750	6,533,580.39		
189.16	CITY LOS ANGELES EQUAKE POR CD 3		.000921881	6,506,278.51		
189.13	CITY LOS ANGELES CRENSHAW 95 ANX		.000005858	41,343.71		
189.12	CITY LOS ANGELES TD1 BDWY/MAN RE		.000022299	157,374.82		
189.11	CITY LOS ANGELES TD1 EQUAKE H/BN		.000326898	2,307,117.90		
189.10	CITY LOS ANGELES TD1 EQUAKE LCCC		.000136610	964,137.29		
189.09	CITY-LOS ANGELES HOOVER RP 90ANX		.000000383	2,703.44		
189.08	CITY LOS ANGELES TD 1 HOLLYWD RP		.002515863	17,755,981.46		
189.07	CITY LOS ANGELES TD1 CRENSHAW RP		.000136027	960,028.98		
189.06	CITY LOS ANGELES HOOVER RP 84 AN		.000275049	1,941,191.16		
189.05	CITY-LOS ANGELES TD1 RODEO LC RP		.000064233	453,329.86		
189.04	CITY-LOS ANGELES TD 1 AD NOR RP		.000356610	2,516,817.30		
189.03	CITY-LOS ANGELES CHINATOWN RP		.000463338	3,270,057.75		
189.02	CITY-LOS ANGELES TD 1 N HWOOD RP		.001089319	7,687,991.16		
189.01	CITY-LOS ANGELES TD #1 PICO RP 2		.000284332	2,006,707.36		
188.20	CITY-LOS ANGELES TD #1 CBD RP		.005401093	38,118,806.70		
188.19	CITY-LOS ANGELES HBR IND CTR RP		.000163531	1,154,134.79		

ACCT NO	AGENCY NAME	MODIFIED ABB RA'S REPORT	NET 1% REVENUE	N	RATIO
232.20	CITY POMONA	TD 1 DWN TWN RP 3	850,555.91		.000120516
232.19	CITY-POMONA	W HOLT AV RP TD4	2,604,795.67		.000369076
232.15	CITY-POMONA	MS COR BS CTR RP	189,674.31		.000026875
232.14	CITY-POMONA	TD 1 ARO/TN RP	707,530.45		.000100251
232.13	CITY-POMONA	TD #2 SW POM RP	9,559,792.18		.001354537
232.11	CITY-POMONA	HOLT AV IN HI RP	459,276.15		.000065075
232.10	CITY-POMONA	RES ST I RP TD 1	884,466.44		.000125321
232.09	CITY-POMONA	TD 4 MTN MEAD RP	774,233.54		.000109702
232.06	CITY-POMONA	TD #1 RP-A2	197,224.17		.000027945
232.05	CITY-POMONA	TD #1 RP-A1	246,291.92		.000034897
232.01	CITY-POMONA	TD #1	8,963,342.31		.001270025
230.62	PICO RIVERA	LITG MAINT #2 ZN B	434,467.06		.000061560
230.61	PICO RIVERA	LITG MAINT #2 ZN A	13,463.35		.000001908
230.60	PICO RIVERA	LITG MAINT DIST #2			.000000000
230.04	CITY-PICO RIVERA	RP 1 84 ANNEX	958,561.06		.000135819
230.03	CITY-PICO RIVERA	RP1 78 ANNEX	1,333,207.94		.000188904
230.02	CITY-PICO RIVERA	RP 1	1,370,386.57		.000194171
230.01	CITY-PICO RIVERA	TD #1	1,660,390.88		.000235262
228.12	CITY-PASADENA	FAIROAKS 87 ANX	316,001.22		.000044775
228.11	CITY-PASADENA	LINCOLN AVE RP	243,348.61		.000034480
228.10	CITY-PASADENA	OLD PASADENA RP	2,458,612.88		.000348363
228.09	CITY-PASADENA	LAKE/WASH RP	289,172.30		.000040973
228.06	CITY-PASADENA	VILLA PARK RP	892,022.14		.000126392
228.05	CITY-PASADENA	ORANGE GROVE RP	662,113.70		.000093816
228.04	CITY-PASADENA	SAN GAB BLVD RP	84,786.92		.000012014
228.03	CITY-PASADENA	DOWNTOWN RP	12,385,888.25		.001754969
228.02	CITY-PASADENA	FAIR OAKS RP	528,078.72		.000074824
228.01	CITY-PASADENA	TD #1	23,636,679.76		.003349105
226.08	CITY-PARAMOUNT	RP #3	294,992.68		.000041798
226.07	CITY-PARAMOUNT	RP #2	138,844.95		.000019673
226.06	CITY-PARAMOUNT	RP 1 81 ANX	432,492.00		.000061280
226.01	CITY-PARAMOUNT	TD #1	872,927.52		.000123686
225.06	CITY-PALMDALE	REDV PROJ 4	12,850,864.89		.001820852
225.05	CITY-PALMDALE	TD 1 RP 3	4,661,938.78		.000660555
225.04	CITY-PALMDALE	RP 1 82 ANX	382,256.45		.000054162
225.03	CITY-PALMDALE	RP 2	3,513,139.41		.000497780
225.02	CITY-PALMDALE	RP #1	3,122,117.16		.000442376
225.01	CITY-PALMDALE	TD #1	3,039,009.43		.000430600
224.01	CITY-PALOS VRD	E TD #1	3,965,302.71		.000561848
222.21	NORWALK - S. E. REC AND PARK		1,764,832.07		.000250061
222.03	CITY-NORWALK	TD #1 RP# 2	1,353,234.69		.000191741
222.02	CITY-NORWALK	TD1 NORWALK RP1	3,176,748.64		.000450117
222.01	CITY-NORWALK	TD #1	2,374,256.74		.000336411
220.13	CITY-MONTEREY PK	TD1 CC RP'99 AN	467,154.16		.000066192
220.12	CITY-MONTEREY PK	FRWY RP 90 ANX	23,479.56		.000003327
220.10	CITY-MONTEREY PK	AT GA TD1 88 AN	451,505.77		.000063974
220.09	CITY-MONTEREY PK	CEN COMM L RP	1,581,952.95		.000224149
220.08	CITY-MONTEREY PK	SOUTHEAST RP	23,089.08		.000003272
220.07	CITY-MONTEREY PK	AT GAR TD1 76AN	2,470,391.85		.000350032
220.05	CITY-MONTEREY PK	TD #1 FRWY RP	51,747.00		.000007332
220.04	CITY-MONTEREY PK	TD #1 AT-GAR RP	100,755.81		.000014276

ADDITOK 4 '03 FY 2004-05 AGENCY NAME MODIFIED AB8 RAT N S REPORT ACCT NO NET 1% REVENUE N RATIO

ACCT NO	AGENCY NAME	MODIFIED AB8 RAT	N	S	REPORT
		NET 1% REVENUE	N	RATIO	
249.79	LDSCP MISC MAINT #01 ZN T4 S.C.	20,060.69	.00002842		
249.78	LDSCP MISC MAINT #01 ZN T3 S.C.	38,183.09	.000005410		
249.77	LDSCP MISC MAINT #01 ZN T2 S.C.	51,991.52	.000007367		
249.76	VLNCIA AREA WIDE LDSCP T1A S.C.	460,746.38	.000065284		
249.32	STA CLRIA STREET LIGHT MAINT #2	1,631,472.13	.000231165		
249.03	CITY-SANTA CLARITA NEWHALL RP	794,943.55	.000112636		
249.01	CITY-SANTA CLARITA TD #1	7,662,374.20	.001085690		
248.01	CITY-SAN MARINO TD #1	6,696,014.85	.000948765		
244.02	CITY-SAN GABRIEL E SN GAB C D P	297,347.28	.000042131		
244.01	CITY-SAN GABRIEL TD #1	2,414,748.07	.000342148		
241.62	CITY-SAN DIMAS LT DIST ZN B	51,905.64	.000007355		
241.61	CITY-SAN DIMAS LT DIST ZN A	636,900.20	.000090243		
241.42	CITY-SAN DIMAS VEHICLE PD #2	6.48	.000000001		
241.41	CITY-SAN DIMAS VEHICLE PD #1	140.40	.000000020		
241.06	CITY-SAN DIMAS CR GR RP '98 ANX	543,012.75	.000076940		
241.05	CITY-SAN DIMAS RHO SN DIMAS RP 1	119,213.13	.000016891		
241.04	CITY SAN DIMAS CR GR RP 84 ANX	1,373,303.18	.000194585		
241.03	CITY SAN DIMAS CR GR RP 77 ANX	833,460.60	.000118094		
241.02	CITY-SAN DIMAS CRE GROWTH RP	688,042.57	.000097489		
241.01	CITY-SAN DIMAS TD #1	1,691,303.68	.000239643		
240.07	CITY S FERNANDO RP AREA 4 95 ANX	120,569.54	.000017084		
240.06	CITY-S FERNANDO RP 1 89 ANX	233,290.80	.000033055		
240.05	CITY-S FERNANDO CV CTR RP 84 ANX	1,646,304.89	.000233267		
240.04	CITY-S FERNANDO CIV CENT RP TD 1	731,126.61	.000103594		
240.03	CITY-S FERNANDO RP #2	281,150.85	.000039837		
240.02	CITY-S FERNANDO RP #1	291,185.72	.000041258		
240.01	CITY-S FERNANDO TD #1	901,950.57	.000127798		
239.01	CITY-ROLL HLS ES TD #1	1,136,806.45	.000161075		
238.01	CITY-ROLLING HLS TD #1	559,532.48	.000079281		
237.51	CITY-ROSEMEAD LIGHTING DIST	485,162.38	.000068743		
237.22	CITY-ROSEMEAD MAINT DIST #1	1,340.38	.000000190		
237.04	CITY-ROSEMEAD RP AREA #2	287,882.20	.000040790		
237.03	CITY-ROSEMEAD MB HILLS RP TD 3	2,811.26	.000000398		
237.02	CITY-ROSEMEAD TD #1 RP-A1	2,752,536.26	.000390010		
237.01	CITY-ROSEMEAD TD #1	1,282,335.90	.000181695		
236.07	CITY-REDONDO TD 1 HARBOR CTR RP	347,663.84	.000049261		
236.06	CITY REDONDO TD2 AVIATION HI RP	693,638.54	.000098282		
236.05	CITY REDONDO BCH S BA CTR TD2	1,819,078.02	.000257747		
236.04	CITY-REDONDO BCH TD 1 PLAZA RP	1,841,401.78	.000260910		
236.01	CITY-REDONDO BCH TD #1	12,126,332.44	.001718192		
234.50	RANCHO P V LIGHTING MAINT DIST	354,542.90	.000050236		
234.21	CITY RANCHO P V ELPRADO REC & PK	1,328.61	.000000188		
234.02	CITY RANCHO P V TD #1 RP #1	675,577.43	.000095723		
234.01	CITY-RANCHO P V TD #1	4,025,747.15	.000570412		
233.03	CITY-POMONA TD 1-S GAREY FWY RP	1,040,068.42	.000147368		
233.02	CITY-POMONA MT MD TD3 86 ANX	297,659.07	.000042176		
232.45	CITY-POMONA PEDESTRIAN MALL	1,136.19	.000000161		
232.44	CITY-POMONA VEHICLE PD #4	865.60	.000000123		
232.43	CITY-POMONA VEHICLE PD #3	1,089.61	.000000154		
232.42	CITY-POMONA VEHICLE PD #2	5,253.11	.000000744		
232.41	CITY-POMONA VEHICLE PD #1	545.65	.000000077		

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

B. Implementation

Item #11 - Review of the Educational Revenue Augmentation Fund (ERAFIII) listing provided by the Department of Finance.

1. By County and city and county.
Check the statute. Los Angeles County is \$103,217,625.
2. By City and city and county.
 - Take City of Los Angeles 81.25% MVLF for 2002-03 or \$217,172,726.10 and divide by the total statewide MVLF \$1,605,474,613.79.
 - The quotient .135270109 multiplied by the total cities share under R & T Code 97.71 (b) (2) (i) or \$113,466,922.75 should equal the city of Los Angeles share at **\$15,348,683.02**
 - Apply the 2002-03 Sales Tax for the City of Los Angeles per Sec.7204 \$364,612,673 and divide by the total statewide Sales Tax at 3,912,534,819.
 - The quotient .093190908 multiplied by the total cities share under R & T Code 97.71 (b) (2) (ii) or \$113,466,922.77 should equal the city of Los Angeles share at **\$10,574,085.58**
 - Apply the Property Tax Allocated for the City of Los Angeles \$600,537,834 and divide by the total statewide property taxes allocated at 2,889,366,744..
 - The quotient .207844101 multiplied by the total cities share under R & T Code 97.71 (b) (2) (iii) or \$113,466,922.84 should equal the city of Los Angeles share at **\$23,583,430.90**
 - Then take the sum of #2, #4, and #6 which is \$49,506,199.50. Apply the 2% and 4% portion of the city's general revenues as reported in the 2001-2002 edition of the SCO Cities Annual Report which is \$2,388,630,639.
 - The product at 2% is equal to \$47,772,612.78 and at 4% is equal to \$95,545,225.56.

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

B. Implementation
Item #11 -

- The reduction required shall not be less than 2% nor more than 4% of the general revenues of the city. If the amount exceeds 4% of the general revenues of the city, the amount of the excess shall be allocated among the reductions required for all other cities in percentage shares corresponding to those reduction amounts. (Please see Exhibit 13 A and 13B)
3. By Special Districts within each county and multi-county special districts.
- Check all the special districts from the listing provided by the Department of Finance against our Apportionment Factor File (AF91). Pls see Attachment 13- C.
Note: The AF91 is a listing of all local taxing jurisdictions including special districts that currently received a share of the 1% ad-valorem property tax.
 - One listing pertains to just those special districts within Los Angeles County. Two special districts were noted to have been included incorrectly. LA County Consolidated Sewer Maintenance District and Green Valley County Water District. It was also noted that two county parks and recreation districts were not included on the list. Hacienda Rec and Park and the Montebello Rec and Park. Attachment 13-D
 - The 2nd listing pertains to those multi-county special districts. We reported the amount pertaining to the LA County portion of the reduction only. For example in the case of of the Antelope Valley East Kern Water Agency (AVEK), we reported \$2,432,830.19 out of a total required amount of \$2,814,864.70. Please see Attachment 13-E
 - State Department of Finance was contacted regarding all the above problems through e-mails. DOF instructed us to reduce the amount sent by \$172,188. Please see Attachment 13-F
 - The review of the two special districts were coordinated with Accounting Division (Consolidated Sewer Maint. District) and Barry Sibbald CPA for the Green Valley County Water Districts.

State Controller's Office
 Division of Accounting and Reporting
 Reductions to Amounts Allocated Under Revenue and Taxation Code Section 97.70
 In Accordance With Revenue and Taxation Code Section 97.71(b)(1) and (2)

County	City	Sales Tax										Sum of (b)(2)(iii)	General Revenues	2% of Revenues	4% of Revenues	Reduction Amounts
		Table 21A	R&T 97.71(b)(1)	R&T 97.71(b)(2)(i)	R&T 97.71(b)(2)(ii)	Property Taxes	R&T 97.71(b)(2)(iii)	Cities	Sum of (b)(iii)	General Revenues	2% of Revenues					
Burbank	81.25%	5,895,676.03	414,556.67	23,759,723	689,922.72	787,823.22	20,061,443	1,892,322.61	81,818,532	1,636,370.64	3,272,741.28	1,850,941.44				
Calabasas		1,182,432.68	83,568.43	4,759,646	138,004.89	108,334.86	2,759,955	329,958.18	12,598,054	251,961.08	503,922.16	322,746.09				
Carson		5,332,469.07	376,872.27	19,021,351	515,635.77	5,738,570	225,356.60	1,153,864.64	40,227,904	804,558.08	1,609,116.16	1,128,843.94				
Cerritos		3,031,259.98	144,294.31	2,925,831	752,817.14	3,800,143	149,233.58	1,116,285.03	48,625,619	972,512.38	1,945,024.76	1,091,866.73				
Claremont		2,027,817.87	413,163.03	4,126,280	119,665.72	2,429,580	95,409.68	358,391.43	15,586,845	311,736.90	623,473.80	350,557.86				
Commerce		743,398.20	52,539.67	10,776,978	312,541.76	1,928,774	75,743.95	440,825.38	17,803,571	356,071.42	712,142.84	431,190.00				
Compton		5,514,482.67	389,736.08	5,058,115	146,669.75	3,225,163	128,654.60	683,080.43	29,036,076	580,721.52	1,161,443.04	648,557.09				
Covina		2,744,407.40	193,961.00	7,010,006	203,296.29	3,866,456	151,837.72	549,095.01	20,044,943	400,886.86	801,797.72	537,688.12				
Cudahy		1,444,358.92	102,080.07	1,057,589	30,671.00	253,802	142,718.01	9,966.94	4,705,943	94,118.86	188,237.72	139,598.94				
Culver City		2,317,833.62	160,561.85	14,825,745	429,559.54	4,446,393	174,612.15	765,133.54	48,520,930	970,418.60	1,940,837.20	970,418.60				
Diamond Bar		3,113,378.26	234,173.02	2,961,392	85,682.95	2,197,559	406,355.25	11,181,479	223,629.58	447,259.16	894,517.30	387,473.30				
Duarte		6,308,303.96	445,839.40	13,030,346	377,891.40	6,822,056	267,905.66	1,091,636.46	40,145,926	1,605,837.04	3,211,674.08	1,067,775.92				
El Monte		6,832,498.68	88,119.50	4,076,442	118,220.37	1,012,348	39,755.35	247,055.22	7,134,044	142,680.88	285,361.76	241,684.31				
El Segundo		940,641.47	66,479.84	7,249,379	210,238.31	4,517,307	484,115.13	43,608,061	872,161.22	1,744,322.44	3,488,644.88	872,161.22				
Gardena		3,413,026.59	241,215.66	7,326,008	212,460.62	3,363,441	132,084.06	585,760.34	28,428,285	568,565.70	1,137,131.40	572,957.03				
Glendale		11,415,892.27	806,888.89	26,977,363	782,367.06	17,313,247	2,289,156.09	93,681,415	1,873,628.30	3,747,256.60	7,494,513.20	494,576.44				
Hawaiian Gardens		2,893,612.40	61,686.64	6,297,420	182,630.67	3,006,517	118,067.47	505,628.25	13,559,008	271,180.16	542,360.32	219,557.61				
Hawthorne		872,821.24	349,431.34	566,576	16,431.20	395,112	15,516.25	93,634.09	8,066,068	161,321.36	322,642.72	161,321.36				
Hermosa Beach		1,093,735.95	7,897.28	17,651	511.69	4,667,013	183,276.01	333,723.51	14,723,188	294,463.76	588,927.52	326,429.12				
Hidden Hills		1,111,740.74	7,897.28	17,651	511.69	4,667,013	183,276.01	333,723.51	14,723,188	294,463.76	588,927.52	326,429.12				
Huntington Park		3,627,039.51	256,341.09	4,989,319	144,114.59	1,232,964	48,419.13	448,874.75	16,023,612	320,472.24	640,944.48	439,053.43				
Industry		45,460.63	3,212.93	26,803,811	3,741,736	1,742,736	146,939.90	927,486.73	44,405,062	888,061.24	1,776,122.48	907,214.11				
Inglewood		6,625,273.51	468,241.22	8,240,655	238,986.18	5,738,723	225,362.61	932,590.01	52,266,366	1,045,327.12	2,090,654.24	1,045,327.12				
Inverdale		85,988.41	6,034.83	3,690,068	101,015.77	1,244,112	48,855.92	161,907.52	16,907,316	338,146.32	676,292.64	338,146.32				
La Canada Flintridge		1,194,753.24	84,439.19	1,815,541	52,652.27	1,955,747	76,803.19	131,894.65	6,580,986	131,619.72	263,239.44	209,219.43				
La Habra		338,530.52	23,925.65	1,022,693	2,977.90	651,780	25,596.13	52,499.68	1,454,442	29,086.84	58,177.68	51,352.16				
La Habra Heights		4,641,661.42	328,048.43	6,493,971	284,814.49	2,932,773	93,955.43	716,829.35	24,349,754	486,995.08	973,990.16	701,161.19				
Lakewood		2,734,197.32	193,239.40	188,330.82	168,330.82	3,742,369	528,534.98	20,696,397	20,696,397	413,927.94	827,855.88	516,982.49				
La Mirada		7,024,266.09	496,440.03	13,740,272	398,479.87	4,139,161	162,546.99	1,057,466.89	28,320,327	566,406.54	1,132,813.08	1,034,353.21				
Lancaster		2,423,730.32	171,297.15	2,382,061	69,061.85	614,951	24,149.44	264,528.44	6,404,962	128,098.24	256,198.48	256,198.48				
La Puente		1,854,474.25	131,064.97	2,963,436	85,942.23	3,737,913	146,789.77	363,796.97	11,449,220	228,984.40	457,968.80	355,845.25				
La Verne		1,860,591.55	83,016.15	1,355,123	39,299.75	996,899	39,148.74	161,464.64	4,325,618	86,512.36	173,024.72	157,935.41				
Lawnside		1,174,618.26	83,016.15	1,355,123	39,299.75	996,899	39,148.74	161,464.64	4,325,618	86,512.36	173,024.72	157,935.41				
Lomita		27,015,192.69	1,909,288.82	40,988,834	1,188,653.94	53,661,959	2,107,334.39	5,205,287.15	240,053,822	4,801,076.44	9,602,152.88	5,091,512.13				
Long Beach		217,172,726.10	15,348,683.02	364,612,673	10,574,085.58	600,537,834	23,583,430.58	49,506,199.50	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
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Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
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Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
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Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745	70,691.08	1,807,745	434,586.15	14,654,143	2,388,630,639	47,772,612.86	95,545,225.56	48,424,113.37				
Los Angeles		2,470,640	71,650.72	1,807,745												

c) By Special Districts within each county and multi-county special districts.

1. Check all the special districts from the listing provided by the Department of Finance against our Apportionment Factor File (AF91). Pls see Attachment 13- C.

Note: The AF91 is a listing of all local taxing jurisdictions including special districts that currently received a share of the 1% ad-valorem property tax.

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Attachment 13-D

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- c. State Department of Finance was contacted regarding all the above problems through e-mails. DOF instructed us to reduce the amount sent by \$172,188. Please see Attachment 13-F

- d. The review of the two special districts were coordinated with Accounting Division (Consolidated Sewer Maint. District) and Barry Sibbald CPA for the Green Valley County Water Districts.

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
303.01	VALLEY COUNTY WATER DISTRICT	284,787.54	.000037542	125,796.20	158,991.34	.000023407
308.61	PALMDALE WATER DIST ZONE B	50,301.71	.000006631	.00	50,301.71	.000007406
308.62	PALMDALE WATER DIST ZONE B2	1,501.65	.000000198	.00	1,501.65	.000000221
308.63	PALMDALE WATER DIST ZONE C	8,289.64	.000001093	.00	8,289.64	.000001220
308.65	PALMDALE WATER DIST ZONE E	1,155,238.25	.000152289	449,202.98	706,035.27	.000103945
308.66	PALMDALE WATER DIST ZONE A	490,008.41	.000064595	237,169.50	252,838.91	.000037224
308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93	.000020057	36.20	152,113.73	.000022395
309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55	.000008743	1,869.38	64,452.17	.000009489
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	55,239.11	.000007282	.00	55,239.11	.000008133
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	49,713.04	.000006553	.00	49,713.04	.000007319
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	210,020.08	.000027686	.00	210,020.08	.000030920
341.01	LA CANADA IRRIGATION DIST	255,869.34	.000033730	.00	255,869.34	.000037670
342.01	LITTLEROCK CREEK IRRIGATION DIST	121,371.68	.000016000	.00	121,371.68	.000017869
342.02	LITTLEROCK CR IRR D-SERV AREA ZN	66,468.28	.000008762	.00	66,468.28	.000009786
343.01	PALM RANCH IRRIGATION DIST	33,814.12	.000004458	.00	33,814.12	.000004978
350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82	.000053108	53,607.48	349,258.34	.000051419
350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99	.000000022	19.28	146.71	.000000022
355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83	.000003032	189.23	22,814.60	.000003359
360.05	FOOTHILL MUN W DIST IMP DIST # 1	12,304.99	.000001622	.00	12,304.99	.000001812
360.10	FOOTHILL MUN W DIST IMP DIST # 2	5,742.43	.000000757	.00	5,742.43	.000000845
360.15	FOOTHILL MUN W DIST IMP DIST # 3	7,355.77	.000000970	.00	7,355.77	.000001083
360.20	FOOTHILL MUN W DIST IMP DIST # 4	10,521.70	.000001387	9.93	10,511.77	.000001548
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21	.000000629	.00	4,773.21	.000000703
362.05	HUNTINGTON MUN. WATER DIST	7,647.53	.000001008	.00	7,647.53	.000001126
363.05	LAS VIRGENES MUN WATER DISTRICT	98,125.10	.000012935	2,198.66	95,926.44	.000014123
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18	.000004004	.00	30,372.18	.000004472
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	22,406.78	.000002954	7.59	22,399.19	.000003298
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	5,327.29	.000000702	.00	5,327.29	.000000784
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	1,392.33	.000000184	.00	1,392.33	.000000205
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36	.000001150	.00	8,724.36	.000001284
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74	.000000724	.00	5,490.74	.000000808
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84	.000001131	.00	8,575.84	.000001263
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	10,656.59	.000001405	417.03	10,239.56	.000001508
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81	.000000196	.00	1,484.81	.000000219
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44	.000000488	.00	3,701.44	.000000545
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	51,226.66	.000006753	1,506.87	49,719.79	.000007320
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46	.000001849	.00	14,025.46	.000002065
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	4,538.31	.000000598	.00	4,538.31	.000000668
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	169.28	.000000022	.00	169.28	.000000025
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	.000154600	330,483.69	842,284.50	.000124005
365.10	THREE VY MWD GLENDORA AREA	87,348.85	.000011515	9,931.82	77,417.03	.000011398
365.15	THREE VY MWD ROWLAND AREA	266,504.35	.000035132	81,298.50	185,205.85	.000027267
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	.000353463	596,123.96	2,085,182.27	.000306989
367.08	SAN GABRIEL VLY MWD-AZUSA REORG	15,992.54	.000002108	3,454.41	12,538.13	.000001846
368.05	UPPER SAN GAB. VY. MUN. WATER	271,052.75	.000035732	53,719.45	217,333.30	.000031997
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	24,736.98	.000003261	8,682.50	16,054.48	.000002364
368.15	UPP.SAN.GAB.VY.MUN.W.-PASADENA A	232.91	.000000031	.00	232.91	.000000034
370.05	WALNUT VALLEY WATER DISTRICT	78,850.01	.000010394	20,074.62	58,775.39	.000008653
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	3,569.45	.000000471	.00	3,569.45	.000000526
370.07	WALNUT VALL WT DIST IMP DIST #3	328,121.78	.000043255	.00	328,121.78	.000048307

ATTACHMENT 13 - C

ATTACHMENT 10 - C

Educational Revenue Augmentation Fund Shift, by Special District
For the 2004-05 and 2005-06 Fiscal Years

County	Entity Name	Multi County	Property Tax Reduction Required
Los Angeles	Antelope Valley Resource Conservation District	Yes	8,719.30
Los Angeles	Artesia Cemetery District	No	6,540.70
Los Angeles	Athens - Woodcrest - Olivita Garbage Disposal District	No	176,872.50
Los Angeles	Bell Gardens Lighting District	No	21,080.10
Los Angeles	Bell Lighting District	No	14,038.00
Los Angeles	Bella Vista Recreation and Park District	No	542.20
Los Angeles	Belvedere Garbage Disposal District	No	461,754.90
Los Angeles	Castaic Lake Water Agency	Yes	7,071,753.40
Los Angeles	Consolidated Sewer Maintenance District	No	170,988.00
Los Angeles	County Sanitation District No. 1 (Los Angeles)	No	2,049,692.00
Los Angeles	County Sanitation District No. 14 (Los Angeles)	No	464,218.00
Los Angeles	County Sanitation District No. 15 (Los Angeles)	No	3,192,116.00
Los Angeles	County Sanitation District No. 16 (Los Angeles)	No	1,877,466.20
Los Angeles	County Sanitation District No. 17 (Los Angeles)	No	257,173.00
Los Angeles	County Sanitation District No. 18 (Los Angeles)	No	1,776,890.00
Los Angeles	County Sanitation District No. 19 (Los Angeles)	No	568,751.00
Los Angeles	County Sanitation District No. 2 (Los Angeles)	No	3,189,397.00
Los Angeles	County Sanitation District No. 20 (Los Angeles)	No	369,218.00
Los Angeles	County Sanitation District No. 21 (Los Angeles)	No	1,931,018.00
Los Angeles	County Sanitation District No. 22 (Los Angeles)	No	1,666,390.00
Los Angeles	County Sanitation District No. 23 (Los Angeles)	No	250,977.00
Los Angeles	County Sanitation District No. 26 (Los Angeles)	No	1,082,661.80
Los Angeles	County Sanitation District No. 27 (Los Angeles)	No	23,201.90
Los Angeles	County Sanitation District No. 28 (Los Angeles)	No	87,180.00
Los Angeles	County Sanitation District No. 29 (Los Angeles)	No	43,144.00
Los Angeles	County Sanitation District No. 3 (Los Angeles)	No	2,470,981.00
Los Angeles	County Sanitation District No. 32 (Los Angeles)	No	1,168,557.50
Los Angeles	County Sanitation District No. 4 (Los Angeles)	No	246,979.00
Los Angeles	County Sanitation District No. 5 (Los Angeles)	No	5,657,660.00
Los Angeles	County Sanitation District No. 8 (Los Angeles)	No	1,267,330.00
Los Angeles	County Sanitation District No. 9 (Los Angeles)	No	26,892.20
Los Angeles	Downey Cemetery District	No	3,445.30
Los Angeles	Firestone Garbage Disposal District	No	409,451.00
Los Angeles	Foothill Municipal Water District	No	36,393.00
Los Angeles	Golden Valley Municipal Water District	No	4,598.00
Los Angeles	Green Valley County Water District	No	1,200.00
Los Angeles	Huntington Municipal Water District	No	1,121.40
Los Angeles	La Canada Irrigation District	No	205,161.00
Los Angeles	La Habra Heights County Water District	No	318,974.50
Los Angeles	La Puente Valley County Water	No	115,814.00
Los Angeles	Lancaster Cemetery District	No	5,641.60
Los Angeles	Las Virgenes Municipal Water District	No	156,381.00
Los Angeles	Lawndale Lighting District	No	29,109.30
Los Angeles	Little Lake Cemetery District	No	5,482.70
Los Angeles	Littlerock Creek Irrigation District	No	137,847.00
Los Angeles	Longden Lighting District	No	2,079.70
Los Angeles	Los Angeles County Flood Control District	Yes N/O	5,854,677.40
Los Angeles	Malibu Garbage Disposal District	No	66,291.10
Los Angeles	Mesa Heights Garbage Disposal District	No	114,403.70
Los Angeles	Miraleste Recreation and Park District	No	11,414.40
Los Angeles	Newhall County Water District	No	203,908.00
Los Angeles	Number 10006 Maintenance District (Los Angeles)	No	46,023.40
Los Angeles	Number 10032 Maintenance District (Los Angeles)	No	25,041.00
Los Angeles	Number 10038 Maintenance District (Los Angeles)	No	6,860.50

8324.01

7,052,543.8
OUT

NOT AD VALOREM TAX
CHECK W/ JOHN HARTNETT
(213) 974-8327

OUT

ATTACHMENT B - D

Educational Revenue Augmentation Fund Shift, by Special District
For the 2004-05 and 2005-06 Fiscal Years

County	Entity Name	Multi County	Property Tax Reduction Required
Los Angeles	Number 10045 Maintenance District (Los Angeles)	No	32,513.90
Los Angeles	Number 10049 Maintenance District (Los Angeles)	No	391.20
Los Angeles	Number 10066 Maintenance District (Los Angeles)	No	26,778.80
Los Angeles	Number 10075 Maintenance District (Los Angeles)	No	4,578.30
Los Angeles	Number 1472 Maintenance District (Los Angeles)	No	14,986.90
Los Angeles	Number 1575 Maintenance District (Los Angeles)	No	12,431.70
Los Angeles	Number 1616 Maintenance District (Los Angeles)	No	1,257.20
Los Angeles	Number 1687 Maintenance District (Los Angeles)	No	721,688.80
Los Angeles	Number 1697 Maintenance District (Los Angeles)	No	62,378.30
Los Angeles	Number 1744 Maintenance District (Los Angeles)	No	41,555.70
Los Angeles	Number 1866 Maintenance District (Los Angeles)	No	8,443.40
Los Angeles	Palm Ranch Irrigation District	No	27,012.00
Los Angeles	Palmdale Water District	No	670,882.00
Los Angeles	Quartz Hill Water District	No	143,110.00
Los Angeles	Resources Conservation District of the Santa Monica Mountains	Yes NO	15,713.80
Los Angeles	Ridgecrest Ranchos Recreation and Park District	No	1,033.10
Los Angeles	Rowland Area County Water District	No	137,488.00
Los Angeles	San Gabriel Valley Municipal Water District	No	828,992.60
Los Angeles	South Bay Cities Sanitation District (Los Angeles)	No	1,506,792.00
Los Angeles	Three Valleys Municipal Water District	No	960,409.00
Los Angeles	Upper San Gabriel Valley Municipal Water District	No	197,823.00
Los Angeles	Valley County Water District	No	128,007.00
Los Angeles	Walnut Park Garbage Disposal District	No	47,440.60
Los Angeles	Walnut Valley Water District	No	436,498.00
Los Angeles	Water Replenishment District of Southern California	No	321,823.00
Los Angeles	Waterworks District No. 21 (Los Angeles)	No	15,224.80
Los Angeles	Waterworks District No. 29 (Los Angeles)	No	1,307,389.00
Los Angeles	Waterworks District No. 36 (Los Angeles)	No	15,245.00
Los Angeles	Waterworks District No. 37 (Los Angeles)	No	67,503.00
Los Angeles	Waterworks District No. 40 (Los Angeles)	No	1,000,660.00
Los Angeles	West Valley County Water	No	2,108.00
Los Angeles	Westfield Park Recreation and Parkway District No. 12	No	1,804.10
Los Angeles	Wilmington Cemetery District	No	2,527.70

**Distribution by County
For Multi-County Special Districts**

District	County	Percent/County	Property Tax Reduction by County	Property Tax Reduction Required
Elsinore Valley Municipal Water District	Orange	0.000215%	7.85	3,644,564.00
Elsinore Valley Municipal Water District	Riverside	99.999785%	3,644,556.15	
Western Municipal Water District	Orange	0.000014%	0.95	6,732,088.60
Western Municipal Water District	Riverside	99.999986%	6,732,087.65	
San Bernardino Valley Municipal Water District	Riverside	0.399241%	16,252.01	4,070,730.00
San Bernardino Valley Municipal Water District	San Bernardino	99.600759%	4,054,477.99	
Antelope Valley-East Kern Water Agency	Kern	13.559417%	381,679.23	2,814,864.70
Antelope Valley-East Kern Water Agency	Los Angeles	86.427962%	2,432,830.19	
Antelope Valley-East Kern Water Agency	Ventura	0.012622%	355.29	
Castaic Lake Water Agency	Los Angeles	99.728363%	7,052,543.89	7,071,753.40
Castaic Lake Water Agency	Ventura	0.271637%	19,209.51	
Solano County Water Agency	Solano	99.658527%	1,285,548.16	1,289,953.00
Solano County Water Agency	Yolo	0.341473%	4,404.84	
Kings River Conservation District	Fresno	59.715453%	157,657.53	264,014.63
Kings River Conservation District	Kings	26.744426%	70,609.20	
Kings River Conservation District	Tulare	13.540121%	35,747.90	
Santa Maria Valley Water Conservation District	San Luis Obispo	16.240082%	2,251.27	13,862.40
Santa Maria Valley Water Conservation District	Santa Barbara	83.759918%	11,611.13	
Kaweah Delta Water Conservation District	Kings	8.226491%	17,193.06	208,996.30
Kaweah Delta Water Conservation District	Tulare	91.773509%	191,803.24	
Princeton - Codora - Glenn Irrigation District	Colusa	45.934782%	65,373.92	142,319.00
Princeton - Codora - Glenn Irrigation District	Glenn	54.065218%	76,945.08	
Byron-Bethany Irrigation District	Alameda	7.786487%	12,061.98	154,909.10
Byron-Bethany Irrigation District	Contra Costa	79.381872%	122,969.74	
Byron-Bethany Irrigation District	San Joaquin	12.831641%	19,877.38	

ATTACHMENT 13-E
411

Gaspar, Jose A.

From: Landingham, Pat [Pat.Landingham@dof.ca.gov]
Sent: Monday, December 06, 2004 4:36 PM
To: Gaspar, Jose A.
Subject: RE: DOF's Position On Non-Ad Valorem Special District's Under ERAF III

Joe, you are correct. Your county's ERAF III reductions for special districts will have to be short by the \$172,188. We understand this has happened in some other counties as well, due to reporting problems by the districts. Counties will be notified if there is any change in the law in this area. Thanks. Pat Landingham

-----Original Message-----

From: Gaspar, Jose A. [mailto:JGASPAR@auditor.co.la.ca.us]
Sent: Monday, December 06, 2004 4:35 PM
To: Landingham, Pat
Cc: Aikens, Kelvin A.
Subject: DOF's Position On Non-Ad Valorem Special District's Under ERAF III

Pat,
I'm Joe Gaspar from the Los Angeles County Auditor-Controller, Tax Division. I read your name in one of the e-mails as a contact person for the Department Of Finance and I would like to hear from you as to your position in this particular scenario.

Los Angeles County has a couple of special districts listed on the DOF's ERAF shift by Special District. Los Angeles Consolidated Sewer Maintenance District - \$170,988.00
Los Angeles Green Valley County Water District - \$ 1,200.00
These two special districts are not receiving 1% ad valorem property tax revenue and therefore are not part of the AB8 process.

Question:

1. Will it be correct for Los Angeles County ERAF reduction by Special Districts to shift only \$56,365,029 short of \$172,188 because of these two special district agencies not receiving 1% ad valorem revenue?

We obviously can not recover the ERAFlll required property tax reduction under SB1096 as amended by AB2115 from these two agencies. Should this happen, the statewide requirement to transfer \$350,000,000 to ERAF from special districts will be different. Please let me know if there's a clean-up legislation to address this issue or some type of an adjustment or correction to the listing we received from DOF.

Joe Gaspar
County of Los Angeles
Auditor-Controller
Tax Division
(213) 974-5377

ATTACHMENT 13-F

Gaspar, Jose A.

From: Barri Sibbald [barri@qnet.com]
Sent: Thursday, February 24, 2005 8:34 AM
To: Gaspar, Jose A.
Subject: Green Valley County Water District

Joe Gaspar
County of Los Angeles
Auditor Controller Tax Division

Regarding: 1% Levy Amount

\$1200 was erroneously reported to the State Controller's office on the annual report. Should have been in the special assessment block instead of the 1% levy box.

Please forward this email to the State Controller's office. My vCard that is attached and constitutes my letterhead for purposes of this email.

Thanks for your help. If you have any questions or need additional information, please contact me at my office.

Barri

Barri Sibbald CPA
1008 West Avenue M-14, Suite C
Palmdale, CA 93551
661-272-4550

<<BarriSibbaldCPA (E-mail).vcf>>

Joe
45377

GA9/J14/GB1/GB4/GC9
GB8/GC5/GC2/GC3/GC4/GD2
-101-

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Consolidated Sewer Maintenance District

SCO Reporting Year **2003** ID Number: **12351903400**

Submitted by the Reporting Entity

Fiscal Year Ended 06/30/03 (MM/DD/YY)

J. Tyler McCauley
Signature

L.A. County Auditor-Controller
Title

J. Tyler McCauley
Name (Please Print)

01/30/04
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

**Consolidated Sewer Maintenance District
 Special Districts Financial Transactions Report
 General Information**

Fiscal Year

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Don"/>	<input type="text"/>	<input type="text" value="Knabe"/>	<input type="text" value="Chair"/>
Member	<input type="text" value="Gloria"/>	<input type="text"/>	<input type="text" value="Molina"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Yvonne"/>	<input type="text" value="B"/>	<input type="text" value="Burke"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Zev"/>	<input type="text"/>	<input type="text" value="Yaroslavsky"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Michael"/>	<input type="text" value="D"/>	<input type="text" value="Antonovich"/>	<input type="text" value="Member"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="John"/>	<input type="text" value="M"/>	<input type="text" value="Hartnett"/>	<input type="text" value="(213) 974-8327"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Thomas"/>	<input type="text" value="W"/>	<input type="text" value="Snow"/>	<input type="text" value="(213) 955-8439"/>

Consolidated Sewer Maintenance District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2002-03

Forms	Column	Additional Details	Footnotes
Waste Disposal Revenues, Expenses and Changes in Fund Equity			
Interest Income	A		This amount is valid per ledger.
Homeowners Property Tax Relief	A		This amount is valid per ledger.
Other	A		Addition of Fixed Asset

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2003

Assets

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets							
Cash and Cash Equivalents				5,870,894			\$5,870,894
Taxes Receivable							\$0
Interest Receivable				13,018			\$13,018
Accounts Receivable				624,711			\$624,711
Loans, Notes, and Contracts Receivable				6,963			\$6,963
Due from Other Funds							\$0
Inventory of Materials and Supplies							\$0
Other Current Assets							
Lease Payments Receivable							
Unearned Finance Charges							
Investments							\$0
Restricted Assets							
Deferred Charges							
Unamortized Discount on Long-Term Debt							
Other Assets				4,139,814			\$4,139,814
Fixed Assets							
Land				107,249			\$107,249
Buildings and Improvements				1,059,410			\$1,059,410
Equipment				119,502			\$119,502
Construction in Progress							\$0
Total Fixed Assets				\$1,286,161	\$0		\$1,286,161
Accumulated Depreciation							\$0
Net Fixed Assets				\$1,286,161	\$0		\$1,286,161
Other Debits							
Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	\$0	\$0	\$0	\$11,941,561	\$0	\$0	\$11,941,561

417

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2003

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable				119,757			\$119,757
Loans and Notes Payable				1,954,035			\$1,954,035
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities				2,070,115			\$2,070,115
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							\$0
General Obligation Bonds							\$0
Revenue Bond							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue							\$0
All Other Non-Current Liabilities				436			\$436
Total Liabilities	\$0	\$0	\$0	\$4,144,343		\$0	\$4,144,343
Fund Equity							
Contributed Capital							
Investments in General Fixed Assets							
Retained Earnings Reserved							
Unreserved				3,168,963			\$3,168,963
Fund Balances Reserved				4,628,255			\$4,628,255
Unreserved Designated							\$0
Unreserved Undesignated							\$0
-Total Fund Equity	\$0	\$0	\$0	\$7,797,218			\$7,797,218
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$11,941,561		\$0	\$11,941,561

Consolidated Sewer Maintenance District
Special Districts Financial Transactions Report - Waste Disposal Enterprise
Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2003

Operating Revenues	
Service Charges	18,838,850
Permit and Inspection Fees	
Connection Fees	
Standby and Availability Charges	
Service Type Assessments	
Other Services	548,475
Sales	
Total Operating Revenues	\$19,387,325
Operating Expenses	
Sewage Collection	
Sewage Treatment	
Sewage Disposal	
Solid Waste Disposal	
Administration and General	21,360,601
Depreciation and Amortization	
Other Operating Expenses	
Total Operating Expenses	\$21,360,601
Operating Income (Loss)	(\$1,973,276)
Non-Operating Revenues	
Interest Income	141,156
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and Unsecured (1%)	172,632
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	
Federal	
Aid for Construction	
Other Federal	627
State	
Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	
Timber Yield	

REV. CODES
9571 (SEWER SVC. CHG)

172,632
\$'s POSTED TO

ACCT # 040.15
REV. CODES
8051 - 1

**Consolidated Sewer Maintenance District
Special Districts Financial Transactions Report - Waste Disposal Enterprise
Revenues, Expenses and Changes in Fund Equity**

Fiscal Year **2003**

State Other and In-Lieu Taxes	98,487
Other Governmental Agencies	
Redevelopment Pass-Through	
Other	
Other Non-Operating Revenues	23,551
Total Non-Operating Revenues	\$436,453
Non-Operating Expenses	
Interest on Long-Term Debt	
Other Interest	
Other Non-Operating Expenses	
Total Non-Operating Expenses	\$0
Non-Operating Income (Loss)	\$436,453
Income (Loss) Before Operating Transfers	(\$1,536,823)
Operating Transfers In (Intra-District)	
Operating Transfers Out (Intra-District)	
Net Income (Loss)	(\$1,536,823)
Fund Equity, Beginning of Period	\$9,396,454
Contributed Capital	
Federal	
State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Period Adjustments	
Residual Equity Transfers	-68,853
Other	6,440
Fund Equity, End of Period	\$7,797,218

Consolidated Sewer Maintenance District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers
 Consolidation of Fund Equities and Transfers

Fiscal Year 2003

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$7,797,218
Water				\$0
Total Ending Fund Equities	\$0	\$0	\$0	\$7,797,218

Transfers In	Transfers Out	Net
A	B	C

Consolidation of Transfers In and Transfer Out

General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Consolidated Sewer Maintenance District

Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2003

Input Line Description	Column	Additional Record info	Error Message
Interest Income	A		This is a Decrease of \$194,263 - 58% from the prior year. Correct or Footnote to explain the variance.
Homeowners Property Tax Relief	A		Homeowners Property Tax Relief is required.

Interest Income

Footnote: This amount is valid per ledger.

Homeowners Property Tax Relief

Footnote: This amount is valid per ledger.

ACCT #: 040.15 CONSOLIDATED SEWER-LAKE HUGHES

BAL FWRD ADJ CHRG 2002 SEC DELQ

TAX

1% .00
DS 35,323.22
TOT 35,323.22

SEC PEN 1% .00
DS 3,414.32
TOT 3,414.32

DFLT PEN 1% .00
DS 12,895.58
TOT 12,895.58

1ST PAID

TAX 1% .00
DS 6,166.55
TOT 6,166.55

SEC PEN 1% .00
DS 474.35
TOT 474.35

DFLT PEN 1% .00
DS 2,599.07
TOT 2,599.07

ORIGINAL CHARGE

.00
47,835.48
47,835.48

.00
4,662.53
4,662.53

.00
12,996.49
12,996.49

TOTAL COLLECTIONS

3RD PAID

.00
8,444.86
8,444.86

.00
566.28
566.28

.00
4,401.27
4,401.27

AGENCY TOTALS

TOTAL SEC PEN

ADJUSTMENTS

.00
7,980.53
7,980.53

4TH PAID

.00
7,980.53
7,980.53

\$4,967.55

CURRENT CHARGE

.00
47,835.48
47,835.48

.00
4,662.53
4,662.53

.00
20,977.02
20,977.02

5TH PAID

.00
20,977.02
20,977.02

BAL FWRD ADJ COLLS

.00
10,488.82
10,488.82

.00
1,831.15
1,831.15

.00
12,027.23
12,027.23

6TH PAID

.00
12,027.23
12,027.23

COLLECTIONS

1% .00
D/S 29,073.29
TOTAL 29,073.29

BALANCE DUE

1% .00
D/S 18,762.19
TOTAL 18,762.19

% PAID

1% .00
D/S 60.77
TOTAL 60.77

TOTAL PENALTIES

.00
20,917.72
20,917.72

.00
59.30
59.30

.00
99.71
99.71

TOTAL DFLT PEN

.00
3,266.09
3,266.09

.00
1,396.44
1,396.44

.00
70.04
70.04

.00
24,183.81
24,183.81

.00
1,455.74
1,455.74

.00
94.32
94.32

TAX	1% DS TOT	SEC PEN	DFLT PEN	1% DS TOT	1ST PAID	2ND PAID	TOTAL COLLECTIONS	3RD PAID	4TH PAID	5TH PAID	6TH PAID
1%	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
DS	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1%	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
DS	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1%	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
DS	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00

TAX	1% DS TOT	SEC PEN	DFLT PEN	1% DS TOT	1ST PAID	2ND PAID	TOTAL COLLECTIONS	3RD PAID	4TH PAID	5TH PAID	6TH PAID
1%	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
DS	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1%	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
DS	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00

COLLECTIONS	1% DS TOTAL	BALANCE DUE	% PAID
1%	.00	.00	.00
D/S	.00	.00	.00
TOTAL	.00	.00	.00
1%	.00	.00	.00
D/S	.00	.00	.00
TOTAL	.00	.00	.00
1%	.00	.00	.00
D/S	.00	.00	.00
TOTAL	.00	.00	.00

AGENCY TOTALS	TOTAL SEC PEN	TOTAL DFLT PEN	TOTAL PENALTIES
1%	.00	.00	.00
DS	.00	.00	.00
TOT	.00	.00	.00
1%	.00	.00	.00
DS	.00	.00	.00
TOT	.00	.00	.00

PUBLIC WORKS

SRC	ORG	CTGY	DESCRIPTION	CURRENT YEAR	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	COLLECTED	TOTAL	UNREALIZED REVENUE
84			FINES FORFEITURES & PENALTI		155,000	155,000	0	0	0	155,000	155,000
84D			PEN INT & COSTS-DEL TAXES		0	0	0	155,924	155,924	155,924	155,924
8051			PEN INT & COSTS-DEL TAXES S								
			47000 PUBLIC WORKS								
			53000 PW-SW MT DT CONSOLIDATED								
			8051 TOTAL		155,000	155,000	0	155,924	155,924	155,924	924
			84D TOTAL		155,000	155,000	0	155,924	155,924	155,924	924
			84 TOTAL		155,000	155,000	0	155,924	155,924	155,924	924

CTGY
 CLAS
 SRC ORG

DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	COLLECTED	TOTAL	UNREALIZED REVENUE
84 FINES FORFEITURES & PENALTI	0	0	0	19	19	19	19
84D PEN INT & COSTS-DEL TAXES	0	0	0	19	19	19	19
8051 PEN INT & COSTS-DEL TAXES S	0	0	0	19	19	19	19
53001 SW MT DT CON ANETA ZN	0	0	0	19	19	19	19
8051 TOTAL PEN INT&COST	0	0	0	19	19	19	19
84D TOTAL PEN INT&COST	0	0	0	19	19	19	19
84 TOTAL FINES FO/PEN	0	0	0	19	19	19	19

CURRENT YEAR		ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	TOTAL	UNREALIZED REVENUE
84	FINES FORFEITURES & PENALTI		0	0	31	31	31-
84D	PEN INT & COSTS-DEL TAXES		0	0	31	31	31-
8051	PEN INT & COSTS-DEL TAXES S		0	0	31	31	31-
53007	SW MT DT FOX PARK ZN		0	0	31	31	31-
8051	TOTAL PEN INT&COST		0	0	31	31	31-
84D	TOTAL PEN INT&COST		0	0	31	31	31-
84	TOTAL FINES FO/PEN		0	0	31	31	31-

DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	TOTAL	UNREALIZED REVENUE
84 FINES FORFEITURES & PENALTI						
84D PEN INT & COSTS-DEL TAXES						
8051 PEN INT & COSTS-DEL TAXES S	2,000	2,000	0	0	0	2,000
47000 PUBLIC WORKS	0	0	0	11,257	11,257	11,257-
53042 SW MT DT LAKE HUGHES ZN						
8051 TOTAL	2,000	2,000	0	11,257	11,257	9,257-
84D TOTAL	2,000	2,000	0	11,257	11,257	9,257-
84 TOTAL	2,000	2,000	0	11,257	11,257	9,257-

DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	REVENUE COLLECTED	TOTAL	UNREALIZED REVENUE
CURRENT YEAR							
84 FINES FORFEITURES & PENALTI							
84D PEN INT & COSTS-DEL TAXES							
8051 PEN INT & COSTS-DEL TAXES S							
47000 PUBLIC WORKS	1,000	1,000	0	0	0	1,000	807-
53018 SW MT DT MALIBU ZN	0	0	0	0	807	0	807-
8051 TOTAL	1,000	1,000	0	0	807	807	193
84D TOTAL	1,000	1,000	0	0	807	807	193
84 TOTAL	1,000	1,000	0	0	807	807	193

PUBLIC WORKS

SRC	ORG	DESCRIPTION	CURRENT YEAR	ESTIMATED REVENUE	ADJUSTED EST REVENUE	REALIZED REVENUE YEAR TO DATE		UNREALIZED REVENUE
						ACCRUED	COLLECTED	
						TOTAL		
84		FINES FORFEITURES & PENALTI						
84D		PEN INT & COSTS-DEL TAXES						
8051		PEN INT & COSTS-DEL TAXES S						
	53028	SW MT DT CON MALIBU MESA ZN	0	0	0	0	285	285
	8051	TOTAL	0	0	0	0	285	285
84D		TOTAL	0	0	0	0	285	285
84		TOTAL FINES FO/PEN	0	0	0	0	285	285

FISCAL YEAR 2003 - 2003
 JULY 01, 2003 THRU AUGUST 25, 2003

FUND GC2 DT SUMMIT ROAD ZN FD
 DEPT PW PUBLIC WORKS DEPARTMENT
 LEV 1
 47000

PUBLIC WORKS

SRC	ORG	DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	TOTAL	UNREALIZED REVENUE
---	---	----	-----	-----	-----	-----	-----	-----
		CURRENT YEAR						
84		FINES FORFEITURES & PENALTI						
84D		PEN INT & COSTS-DEL TAXES						
8051		PEN INT & COSTS-DEL TAXES S						
	53023	SW MT DT SUMMIT ROAD ZN	0	0	0	1	1	1-
	8051	TOTAL	0	0	0	1	1	1-
84D		TOTAL	0	0	0	1	1	1-
84		TOTAL FINES FO/PEN	0	0	0	1	1	1-

PUBLIC WORKS

SRC	ORG	DESCRIPTION	CURRENT YEAR	ESTIMATED REVENUE	ADJUSTED EST REVENUE	REALIZED REVENUE YEAR TO DATE		TOTAL	UNREALIZED REVENUE
						ACRUED	COLLECTED		
84		FINES FORFEITURES & PENALTI							
84D		PEN INT & COSTS-DEL TAXES							
8051		PEN INT & COSTS-DEL TAXES \$							
	47000	PUBLIC WORKS		1,000	1,000	0	0	2,005	1,000
	53024	SW MT DT CON TOPANGA ZN		0	0	0	0	2,005	2,005
	8051	TOTAL PEN INT&COST		1,000	1,000	0	0	2,005	1,005
	84D	TOTAL PEN INT&COST		1,000	1,000	0	0	2,005	1,005
	84	TOTAL FINES FO/PEN		1,000	1,000	0	0	2,005	1,005

SRC ORG	DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	TOTAL	UNREALIZED REVENUE
CURRENT YEAR							
84	FINES FORFEITURES & PENALTI						1,000
84D	PEN INT & COSTS-DEL TAXES						2,304-
8051	PEN INT & COSTS-DEL TAXES S						0
47000	PUBLIC WORKS	1,000	1,000	0	0	2,304	0
53027	SW MT DT CON TRANCAS ZN	0	0	0	0	2,304	2,304-
8051	TOTAL	1,000	1,000	0	0	2,304	1,304-
84D	TOTAL	1,000	1,000	0	0	2,304	1,304-
84	TOTAL FINES FO/PEN	1,000	1,000	0	0	2,304	1,304-

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. Implementation

Item #11 - By Redevelopment Project

- | | |
|--|----------|
| (1) Sandy Pham-Diep (Prog. Spec II,A/C) | 75 hours |
| -Review and analyze SB1096 | |
| -Prepare schedules/logs (SEE ATTA. A) | |
| -Check amount for accuracy and reconcile by project (SEE ATTA. B) | |
| -Coordinate with TTC for wire request by CRAs | |
| -Contact CRAs for method of ERAF III shift (SEE ATTA. C) | |
| -Response to Agencies inquiries | |
| - | |
| (2) Connie Diep (Senior Accountant, A/C) | 60 hours |
| -Review and analyze SB1096 | |
| -Review various JVs | |
| -Reconcile the funds (ERAF, VLF and Triple Flip) (SEE ATTA.D) | |
| -Response to Cities/Special Districts inquiries | |
| (3) Aline Remias (Accountant III) | 8 hours |
| -Deduct tax increment as requested by CRAs | |
| -Report on the CRA remittance advice (SEE ATTA.E) | |
| (4) Samir Morcos (Accountant III) | 22 hours |
| -Adjust the direct deposit amount due to ERAF III shift (SEE ATTA.F) | |
| -Review manual JVs | |
| -Assist taxing agencies with questions | |
| (5) Dorothy Ceniza (Accounting Tech. II) | 52 hours |
| -Process various JVs for ERAF III, VLF and Sales & Use Tax from December 2004 through May 2005 (SEE ATTA.G) | |
| -Prepare additional statements/description for City Remittance Advice for various Cities and Special Districts. (SEE ATTA.H) | |

ROA NAME	TOTAL TO BE REMITTED TO COUNTY	AGENCY NOTIFICATION RECEIVED	ALLOCATION METHOD	CHECK NUMBER	DATE PAYMENT RECEIVED	AMOUNT REMITTED
1 LOS ANGELES COUNTY	214,411.13	02/23/05	check		03/22/05	214,411.13
2 AGOURA HILLS	157,361.01	02/15/05	deduct from April Dist		04/20/05	157,361.01
3 ALHAMBRA	733,035.24	03/09/05	check			
4 ARCADIA	315,456.75	02/28/05	check			
5 AVALON	284,728.22	03/01/05	warrant			
6 AZUSA	472,091.28	03/09/05	deduct from April Dist			
7 BALDWIN PARK	197,533.66	03/21/05	deduct from April Dist			
8 BELL	304,685.43	03/22/05				
9 BELLFLOWER	106,860.15	01/28/05	deduct from Feb Dist		02/18/05	106,860.15
10 BELL GARDENS	224,403.42	03/18/05	deduct from April Dist			
11 BURBANK	2,477,335.52	03/18/05	deduct from April Dist			
12 CARSON	2,109,132.87	03/15/05	check			
13 CERRITOS	2,593,895.48	03/01/05	wire		By 5/10/2005	
14 CLAREMONT	140,290.35	12/16/04	check			
15 COMMERCE	1,060,270.42	03/10/05	warrant			
16 COMPTON	1,588,307.85	03/21/05	deduct from April Dist			
17 COVINA	577,699.98	02/02/05				
18 CUDAHY	121,534.94					
19 CULVER CITY	2,134,817.32					
20 DOWNEY	298,253.44	03/09/05	warrant			
21 DUARTE	502,909.32	11/17/04	deduct from Dec Dist		12/20/04	502,909.32
22 EL MONTE	209,181.54	03/24/05	borrow from City			
23 GLENDALE	2,226,917.94	02/28/05	check			
24 GLENDORA	478,499.85	03/09/05	check			
25 HAWAIIAN GARDENS	392,395.01	03/21/05	deduct from April Dist			
26 HAWTHORNE	476,900.63	03/14/05	check			
27 HUNTINGTON PARK	521,925.07	03/09/05	warrant			
28 INDUSTRY	6,054,107.34	03/29/05	check			
29 INGLEWOOD	921,952.70	03/03/05	check		03/31/05	921,952.70
30 IRWINDALE	1,053,915.98	03/25/05	wire		05/09/05	
31 LAKEWOOD	452,501.88	11/23/04	check			
32 LA MIRADA	873,812.10	02/18/05	check			
33 LANCASTER	2,042,742.00	03/30/05	deduct from April Dist			
34 LA VERNE	328,057.86	03/09/05	check			
35 LAWDALE	89,085.55	03/17/05	check			
36 LONG BEACH	2,900,700.88	11/23/04	wire		By 5/10/2005	
37 L.A. CITY	8,347,627.85	03/14/05	check			
38 LYNWOOD	354,879.13	03/09/05	deduct from April Dist			
39 MAYWOOD	71,514.19	02/14/05	warrant			
40 MONROVIA	607,628.59	02/24/05	check			
41 MONTEBELLO	1,284,563.90	03/08/05	deduct from April Dist			
42 MONTEREY PARK	531,740.75	03/09/05	check			
43 NORWALK	276,679.31					
44 PALMDALE	1,878,429.66	02/17/05	warrant			
45 PARAMOUNT	695,520.49	02/14/05	wire			
46 PASADENA	1,803,123.47	03/14/05	deduct from City			
47 PICO RIVERA	246,477.15					
48 POMONA	1,419,133.37	02/28/05	check			
49 RANCHO PALOS VERDES	62,671.85	03/11/05	check			
50 REDONDO BEACH	197,493.95	01/26/05	check			
51 ROSEMEAD	342,811.45	03/08/05	deduct from April Dist			
52 SAN DIMAS	314,394.44	11/17/04	deduct from Dec Dist		12/20/04	314,394.44
53 SAN FERNANDO	340,353.84	03/25/05	deduct from April Dist			
54 SAN GABRIEL	26,803.85	03/08/05	check		03/21/05	26,803.85
55 SANTA CLARITA	63,861.14	02/28/05	check			
56 SANTA FE SPRINGS	1,828,108.45	12/01/04	check			
57 SANTA MONICA	3,413,292.39	02/23/05	check			
58 SIERRA MADRE	107,150.03					
59 SIGNAL HILL	786,356.64	03/09/05	check			
60 SOUTH EL MONTE	184,189.00	03/11/05	deduct form April Dist			
61 SOUTH GATE	584,204.69	03/14/05	check			
62 SOUTH PASADENA	39,305.77					
63 TEMPLE CITY	76,356.74	03/14/05	check			
64 TORRANCE	375,494.86	02/18/05	check			
65 VERNON	485,518.29	02/16/05	check			
66 WALNUT	1,017,129.09					
67 WEST COVINA	979,925.13	12/07/04	wire		By 5/10/2005	
68 WEST HOLLYWOOD	99,620.13	03/10/05	deduct from April Dist			
69 WHITTIER	347,838.73	03/29/05	check			

Total LA County

64,829,908.63

2,244,692.60



Community Development Commission
 County of Los Angeles
 2 Coral Circle, Monterey Park, CA 91755-7425
 P.O. Box 200, Monterey Park, CA 91755

BANK OF AMERICA
 LOS ANGELES COMMERCIAL BANKING BRANCH
 251 FLOWER STREET, LOS ANGELES, CA 90011
 VOID AFTER 60 DAYS

092745

Date: Mar/18/2005

Pay Amount \$214,411.13

Pay TO THE ORDER OF TWO HUNDRED FOURTEEN THOUSAND FOUR HUNDRED ELEVEN AND 13/100 DOLLAR

To The Order Of CO OF LA AUDITOR-CONTROLLER
 500 W TEMPLE STREET, RM 151
 LOS ANGELES, CA 90012-2766

[Handwritten Signature]
[Handwritten Signature]

⑈092745⑈ ⑆122000661⑆ 06006⑈80084⑈

Check Date: Mar/18/2005

Community Development Commission, County of Los Angeles
 2 Coral Circle, Monterey Park, CA 91755-7425

Check No. 092745

Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Available	Paid Amount
ERAF PAYMENT	Mar/09/2005	00205211	214,411.13	0.00	214,411.13
EDUCATIONAL REVENUE FUND					

3/22/05 deposit
563-7808

Vendor Number	Vendor Name		Total Discounts	
000002442	CO OF LA AUDITOR-CONTROLLER		\$0.00	
Check Number	Date	Total Amount	Discounts Taken	Total Paid Amount
092745	Mar/18/2005	\$214,411.13	\$0.00	\$214,411.13

Community Development Commission

February 23, 2005

To: Sandy Diep, Department of Auditor-Controller
(Via Fax: 213-229-0179)

From: Carlos Jackson, Executive Director



SUBJECT: EDUCATIONAL REVENUE AUGMENTATION FUND

This is to inform the office of the Auditor-Controller of how the Community Development Commission (Commission), redevelopment agency for Los Angeles County, intends to make its payment to the Educational Revenue Augmentation Fund (ERAF).

The Commission will issue a check in the amount of \$214,411.13 to the Auditor-Controller prior to May 10, 2005. The source of funds for this payment will be budget adjustments to our existing 80% tax increment fund balances.

Please call Corde Carrillo, Director of Economic/Redevelopment at (323) 890-7205 if you have any questions or require further information. Thank you for your attention to this matter.

CJ:DR



November 8, 2004

TO ALL COUNTY AUDITORS, REDEVELOPMENT AGENCIES, AND THEIR LEGISLATIVE BODIES:

Chapter 610, Statutes of 2004, requires redevelopment agencies to shift \$250 million in property tax revenues to K-12 schools and community colleges during the 2004-05 and 2005-06 fiscal years. The Director of Finance is required to determine an amount each redevelopment agency shall transfer to the Education Revenue Augmentation Fund (ERAF). It further requires the Director of Finance to notify each redevelopment agency and legislative body of the amount determined.

In accordance with the above requirements, the attached document provides the amount determined for your redevelopment agency.

Each agency must allocate the specified amount to the county auditor for deposit into the ERAF on or before May 10, 2005. By March 1, the legislative body shall report to the county auditor how the agency intends to remit the amount required, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14 of the Health and Safety Code.

If the legislative body, pursuant to Section 33681.12 of the Health and Safety Code, reported to the county auditor that it intended to remit the amount in lieu of the agency and the legislative body fails to transmit the full amount as authorized by May 10 of the applicable fiscal year, the county auditor, no later than May 15 of the applicable fiscal year, shall transfer an amount necessary to meet the obligation from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. If the amount of the legislative body's allocations are not sufficient to meet this obligation, the county auditor shall transfer an additional amount necessary to meet this obligation from the property tax increment revenue apportioned to the agency pursuant to Section 33670, provided that no moneys allocated to the agency's Low and Moderate Income Housing Fund shall be used for this purpose.

If you have any questions regarding this matter, please contact Pat Landingham, Assistant Program Budget Manager, at (916) 322-2263.

MICHAEL C. GENEST
Interim Director
By:

STEPHEN W. KESSLER
Deputy Director

Attachment

2004-05 RDA TRANSFER TO ERAF - HEALTH AND SAFETY CODE 33681.12					
Redevelopment Agency Name	2002-03 Tax Increment Net of Pass-Throughs	2002-03 Gross Tax Increment	\$125000000 million on Net Tax Increment (0.0548831091637	\$125000000 million on Gross Tax Increment (0.04536165731667	Total Payment to ERAF
Los Angeles County	2,098,500	2,187,727	115,172.20	99,238.92	214,411.13
Agoura Hills Redevelopment Agency	879,135	2,405,365	48,249.66	109,111.34	157,361.01
Alhambra Redevelopment Agency	7,312,454	7,312,454	401,330.21	331,705.03	733,035.24
Arcadia Redevelopment Agency	3,146,865	3,146,865	172,709.74	142,747.01	315,456.75
Avalon Community Improvement Agency	2,840,330	2,840,330	155,886.14	128,842.08	284,728.22
Baldwin Park Redevelopment Agency	1,315,489	2,763,028	72,198.13	125,335.53	197,533.66
Bell Community Redevelopment Agency	2,767,399	3,368,527	151,883.46	152,801.97	304,685.43
Bell Gardens Redevelopment Agency	2,238,555	2,238,555	122,858.86	101,544.56	224,403.42
Bellflower Redevelopment Agency	910,741	1,253,831	49,984.30	56,875.85	106,860.15
Burbank Redevelopment Agency	23,347,831	26,364,424	1,281,401.56	1,195,933.97	2,477,335.52
Carson Redevelopment Agency	21,020,938	21,062,688	1,153,694.43	955,438.44	2,109,132.87
Cerritos Redevelopment Agency	25,875,620	25,875,620	1,420,134.48	1,173,761.01	2,593,895.48
City of Azusa Redevelopment Agency	3,873,828	5,720,328	212,607.73	259,483.56	472,091.28
City of Compton Community Redevelopment Agency	15,844,297	15,844,297	869,584.28	718,723.57	1,588,307.85
City of San Fernando Redevelopment Agency	3,057,797	3,803,486	167,821.41	172,532.43	340,353.84
City of Vernon Redevelopment Agency	5,058,683	4,582,770	277,636.25	207,882.04	485,518.29
Claremont Redevelopment Agency	1,324,410	1,490,303	72,687.74	67,602.61	140,290.35
Commerce Community Development Commission	10,435,780	10,747,455	572,748.05	487,522.37	1,060,270.42
Comm. Develop. Commission of Huntington Park	3,770,209	6,944,285	206,920.79	315,004.28	521,925.07
Community RDA of the City of Los Angeles	77,960,000	89,700,000	4,278,687.19	4,068,940.66	8,347,627.85
Community RDA of the City of Monterey Park	4,902,182	5,791,097	269,046.99	262,693.76	531,740.75
Community RDA of the City of Sierra Madre	1,068,884	1,068,884	58,663.68	48,486.35	107,150.03
Covina Redevelopment Agency	5,626,269	5,928,197	308,787.14	268,912.84	577,699.98
Cudahy Redevelopment Agency	1,090,652	1,359,663	59,858.37	61,676.57	121,534.94
Culver City Redevelopment Agency	21,164,973	21,454,635	1,161,599.52	973,217.80	2,134,817.32
Downey Community Development Commission	2,975,252	2,975,252	163,291.08	134,962.36	298,253.44
El Monte Redevelopment Agency	1,767,494	2,472,925	97,005.57	112,175.98	209,181.54
Glendale Redevelopment Agency	22,214,805	22,214,805	1,219,217.57	1,007,700.37	2,226,917.94
Glendora Community Redevelopment Agency	4,773,315	4,773,315	261,974.37	216,525.48	478,499.85
Hawaiian Gardens Redevelopment Agency	3,914,369	3,914,369	214,832.74	177,562.27	392,395.01
Hawthorne Community Redevelopment Agency	4,777,315	4,777,315	262,193.90	216,706.93	478,900.83

2004-05 RDA TRANSFER TO ERAF - HEALTH AND SAFETY CODE 33681.12						
Redevelopment Agency Name	2002-03 Tax Increment Net of Pass-Throughs	2002-03 Gross Tax Increment	\$125000000 million on Net Tax Increment (0.0548831091637	\$125000000 million on Gross Tax Increment (0.04536165731667	Total Payment to ERAF	
Industry Urban-Development Agency	60,393,251	60,393,251	3,314,569.39	2,739,537.96	6,054,107.34	
Inglewood Redevelopment Agency	8,687,916	9,812,976	476,819.84	445,132.85	921,952.70	
Inwindale Community Redevelopment Agency	9,873,881	11,287,213	541,909.29	512,006.69	1,053,915.98	
La Mirada Redevelopment Agency	7,722,785	9,919,427	423,850.45	449,961.65	873,812.10	
La Verne Redevelopment Agency	1,207,274	5,771,370	66,258.95	261,798.91	328,057.86	
Lakewood Redevelopment Agency	4,248,536	4,835,119	233,172.87	219,329.01	452,501.88	
Lancaster Redevelopment Agency	10,701,872	32,084,145	587,352.01	1,455,389.99	2,042,742.00	
Lawndale Redevelopment Agency	798,364	997,954	43,816.70	45,268.85	89,085.55	
Lynwood Redevelopment Agency	3,437,738	3,664,006	188,673.75	166,205.38	354,879.13	
Maywood Redevelopment Agency	579,087	875,896	31,782.10	39,732.09	71,514.19	
Monrovia Redevelopment Agency	5,943,032	6,204,723	326,172.07	281,456.52	607,628.59	
Montebello Community Redevelopment Agency	12,814,274	12,814,274	703,287.20	581,276.71	1,284,563.90	
Norwalk Redevelopment Agency	1,633,582	4,122,937	89,656.06	187,023.26	276,679.31	
Palmdale Redevelopment Agency	12,707,367	26,035,421	697,419.81	1,181,009.85	1,878,429.66	
Paramount Redevelopment Agency	6,886,193	7,001,173	377,935.68	317,584.81	695,520.49	
Pasadena Community Development Commission	17,987,208	17,987,208	987,193.90	815,929.57	1,803,123.47	
Pico Rivera Redevelopment Agency	1,361,195	3,786,690	74,706.61	171,770.53	246,477.15	
Rancho Palms Verdes Redevelopment Agency	563,238	700,142	30,912.25	31,759.60	62,671.85	
Redevelopment Agency of the City of Duarte	4,589,043	5,534,374	251,860.95	251,048.38	502,909.32	
Redevelopment Agency of the City of Long Beach	27,770,230	30,346,870	1,524,116.56	1,376,584.32	2,900,700.88	
Redevelopment Agency of the City of Pomona	10,794,461	18,224,638	592,433.58	826,699.78	1,419,133.37	
Redevelopment Agency of the City of Santa Fe Springs	17,357,645	19,299,712	952,641.53	875,466.92	1,828,108.45	
Redevelopment Agency of the City of Santa Monica	31,073,143	37,650,778	1,705,390.70	1,707,901.69	3,413,292.39	
Redevelopment Agency of the City of South Gate	5,192,844	6,595,995	284,999.42	299,205.26	584,204.69	
Redevelopment Agency of the City of Torrance	3,069,291	4,564,265	168,452.23	207,042.62	375,494.86	
Redondo Beach Redevelopment Agency	1,462,419	2,584,382	80,262.10	117,231.85	197,493.95	
Rosemead Redevelopment Agency	3,105,416	3,800,050	170,434.89	172,376.57	342,811.45	
San Dimas Redevelopment Agency	2,719,384	3,640,656	149,248.25	165,146.19	314,394.44	
San Gabriel Redevelopment Agency	267,384	267,384	14,674.87	12,128.98	26,803.85	
Santa Clarita Redevelopment Agency	547,211	745,751	30,032.64	33,828.50	63,861.14	
Signal Hill Redevelopment Project Area	7,844,366	7,844,366	430,523.20	355,833.44	786,356.64	

2004-05 RDA TRANSFER TO ERAF - HEALTH AND SAFETY CODE 33681.12					
Redevelopment Agency Name	2002-03 Tax Increment Net of Pass-Throughs	2002-03 Gross Tax Increment	\$125000000 million on Net Tax Increment (0.0548831091637	\$125000000 million on Gross Tax Increment (0.04536165731667	Total Payment to ERAF
South El Monte Redevelopment Agency	1,472,060	2,279,409	80,791.23	103,397.77	184,189.00
South Pasadena Community Redevelopment Agency	392,098	392,098	21,519.56	17,786.22	39,305.77
Temple City Community Redevelopment Agency	761,703	761,703	41,804.63	34,552.11	76,356.74
Walnut Improvement Agency	4,000,000	17,583,058	219,532.44	797,596.65	1,017,129.09
West Covina Redevelopment Agency	8,857,564	10,885,724	486,130.65	493,794.48	979,925.13
West Hollywood Redevelopment Agency	892,772	1,115,965	48,998.10	50,622.02	99,620.13
Whittier Redevelopment Agency	3,264,642	3,718,229	179,173.70	168,665.03	347,838.73



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 484
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8361 FAX: (213) 229-0688

March 4, 2005

Mr. Josh Betta, Finance Director
South Pasadena Redevelopment Agency
1414 Mission Street
South Pasadena, CA 91030

Dear Mr. Betta:

FY 2004-05 EDUCATION REVENUE AUGMENTATION FUND (ERAF) SHIFT

As indicated by the State Department of Finance letter dated November 8, 2004, by March 1st the legislative body shall report to the County Auditor how the agency intends to remit the ERAF amount required, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14 of the Health and Safety Code. To date, we have not heard from you.

For your reference, enclosed is the November 8, 2004 letter from State Department of Finance. Your prompt attention to this matter is greatly appreciated.

Should you have any questions, please contact **Sandy Diep** at **(213) 893-0694**. Our fax number is **(213) 229-0179**.

Sincerely,

Darlene Hoang, Manager
CRA/Distribution Section
Tax Division

DH:SD
H:\Community Redevelopment\CRA's\ERAF\FY2004-05\Correspondence
Attachment

Attachment D
 #10305
 JV 12/14/04
 RA
 DD
 ref. new

**COUNTY OF LOS ANGELES
 DEPARTMENT OF AUDITOR-CONTROLLER
 TAX DIVISION**

December 7, 2004

TO: Darlene Hoang, Manager
 CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
 Apportionment/Refund Section

SUBJECT: ERAF III 1st PAYMENT 2004-05 *agreed*

Attached please find the ERAF III payment schedule for County General, Cities, and Special Districts. Utilize the schedule to transfer the funds from all respective agencies into the ERAF fund RD9.

Should you have any questions, please contact Danny Nguyen at 4-5287.

KA:JAG:fs
 Shared:Apportionment:Special:ERAF:2004-05 ERAF:Memos: ERAF III 1st Payment 2004

	<u>12/30/04</u>	<u>04/30/05</u>	
CO Gen (#1.05-68.22)	(72,525,240.97) ✓	(72,525,241.04)	
Trust (#100-284)	(53,691,215.81) ✓	(53,691,216.22) ✓	x. deduct Carson City
Special Dist (#300-370) includes 59.60/70	(7,266,085.92) ✓	(7,266,086.17)	
	<u>(133,482,542.70)</u>	<u>(133,482,543.43)</u>	
	+ 564,321.97	+ 564,321.97	
	<u>(132,918,220.73)</u>	<u>(132,918,221.46)</u>	
JV →			

JM
 12/14/04

Los Angeles County Auditor-Controller
ERAF III Distribution from Various Agencies to ERAF
FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
066.90	CO SANIT DIST NO 23 OPERATING	(250,977.00)	(125,488.50)	(125,488.50)
067.05	CO SANIT DIST NO 26 OPERATING	(1,082,661.80)	(541,330.90)	(541,330.90)
067.10	CO SANIT DIST NO 27 OPERATING	(23,201.90)	(11,600.95)	(11,600.95)
067.15	CO SANIT DIST NO 28 OPERATING	(87,180.00)	(43,590.00)	(43,590.00)
067.20	CO SANIT DIST NO 29 OPERATING	(43,144.00)	(21,572.00)	(21,572.00)
067.35	CO SANIT DIST NO 32 OPERATING	(1,168,557.50)	(584,278.75)	(584,278.75)
067.80	SOUTH BAY CITIES SANIT DIST OPER	(1,506,792.00)	(753,396.00)	(753,396.00)
068.05	ANTELOPE VY RESOURCE CONSER DIST	(8,324.01)	(4,162.00)	(4,162.01)
068.22	RCD OF THE SANTA MONICA MTNS	(15,713.80)	(7,856.90)	(7,856.90)
100.01	CITY-ALHAMBRA TD #1	(938,115.79)	(469,057.89)	(469,057.90)
101.01	CITY-AGOURA HILS	(232,903.71)	(116,451.85)	(116,451.86)
104.01	CITY-ARCADIA TD #1	(618,674.08)	(309,337.04)	(309,337.04)
106.01	CITY-ARTESIA TD #1	(136,295.18)	(68,147.59)	(68,147.59)
108.01	CITY-AVALON COMMU IMP RP	(80,032.90)	(40,016.45)	(40,016.45)
112.01	CITY AZUSA CBD RP 84 AX TD1	(434,737.40)	(217,368.70)	(217,368.70)
114.01	CITY-BALDWIN PK TD #1	(534,755.79)	(267,377.89)	(267,377.90)
116.01	CITY-BELL TD #1	(232,497.04)	(116,248.52)	(116,248.52)
118.01	CITY-BELLFLOWER TD 1 RP AREA 1	(502,458.36)	(251,229.18)	(251,229.18)
119.01	CITY-BELL GARDEN TD #1	(338,494.88)	(169,247.44)	(169,247.44)
120.01	CITY-BEV HILLS TD #1	(1,911,675.58)	(955,837.79)	(955,837.79)
122.01	CITY-BRADBURY TD #1	(9,864.90)	(4,932.45)	(4,932.45)
124.01	CITY-BURBANK TD #1	(1,850,941.44)	(925,470.72)	(925,470.72)
125.01	CITY-CARSON TD #1	(1,128,643.94) →	(564,321.97) →	(564,321.97) →
126.01	CITY-CALABASAS TD #1	(322,746.09)	(161,373.04)	(161,373.05)
128.01	CITY-CLAREMONT TD #1	(350,557.86)	(175,278.93)	(175,278.93)
131.01	CITY COMMERCE - RP AREA #3	(431,190.00)	(215,595.00)	(215,595.00)
132.01	CITY COMPTON TD #1 RP AREA	(648,587.09)	(324,293.54)	(324,293.55)
136.01	CITY-COVINA TD #1	(537,093.12)	(268,546.56)	(268,546.56)
138.01	CITY-CUDAHY CITY-WIDE RP	(139,598.54)	(69,799.27)	(69,799.27)
140.01	CITY-CULVER CITY SLA-SEP RP #1	(970,418.60)	(485,209.30)	(485,209.30)
142.01	CITY-CERRITOS TD #1	(1,091,885.73)	(545,942.86)	(545,942.87)
143.01	CITY-DOWNEY TD #1	(1,067,775.92)	(533,887.96)	(533,887.96)
144.01	CITY EL MONTE CEN RP TD4 90ANX	(1,070,092.38)	(535,046.19)	(535,046.19)
145.01	CITY DUARTE-RCHO DUAR RP PH 1	(241,694.31)	(120,847.15)	(120,847.16)
146.01	CITY-DIAMOND BAR TD #1	(397,473.30)	(198,736.65)	(198,736.65)
148.01	CITY-EL SEGUNDO TD #1	(872,161.22)	(436,080.61)	(436,080.61)
152.01	CITY-GARDENA TD #1	(572,957.03)	(286,478.51)	(286,478.52)
156.01	CITY-GLENDALE TD #1	(2,219,557.81)	(1,109,778.90)	(1,109,778.91)
160.01	CITY-GLENDORA TD #1	(494,576.44) →	(247,288.22)	(247,288.22)
163.01	CITY-HAWAII GDNS RP #1	(161,321.36)	(80,660.68)	(80,660.68)
164.01	CITY HAWTHORNE TD1 HAWTH RP 2	(672,719.56)	(336,359.78)	(336,359.78)
168.01	CITY-HERMOSA BCH TD #1	(326,429.12)	(163,214.56)	(163,214.56)
170.01	CITY-HIDDEN HILL TD #1	(22,169.78)	(11,084.89)	(11,084.89)
172.01	HUNTINGTON PARK SANTA FE RP TD 1	(439,063.43)	(219,531.71)	(219,531.72)
174.01	CITY-INDUSTRY TD #1	(907,214.11)	(453,607.05)	(453,607.06)
176.01	CITY-INGLEWOOD TD #1	(1,045,327.12)	(522,663.56)	(522,663.56)
177.01	CITY-IRWINDALE INDUSTRIAL RP	(338,146.32)	(169,073.16)	(169,073.16)
178.01	CITY-LA PUENTE TD #1	(256,198.48)	(128,099.24)	(128,099.24)
179.01	CITY-LAKEWOOD TD #1	(701,161.19)	(350,580.59)	(350,580.60)
180.01	CITY-LA VERNE	(355,845.25)	(177,922.62)	(177,922.63)
181.01	CITY-LAWNDALE TD #1	(213,722.93)	(106,861.46)	(106,861.47)
182.01	CITY-LA MIRADA TD #1	(516,982.48)	(258,491.24)	(258,491.24)
183.01	CITY-LOMITA TD #1	(157,935.41)	(78,967.70)	(78,967.71)
184.01	CITY-LONG BEACH TD #1	(5,091,512.13)	(2,545,756.06)	(2,545,756.07)
185.01	CITY-LA CANADA-F TD #1	(209,219.43)	(104,609.71)	(104,609.72)
186.01	CITY LANCASTER AMARGOSA	(1,034,353.21)	(517,176.60)	(517,176.61)
187.01	CITY-LA HABRA HT TD #1	(51,352.16)	(25,676.08)	(25,676.08)
188.01	CITY-LOS ANGELES TD #1	(48,424,113.37)	(24,212,056.68)	(24,212,056.69)
200.01	CITY-LYNWOOD RP AREA A 81ANX	(425,095.95)	(212,547.97)	(212,547.98)
203.01	CITY-MALIBU TD #1	(242,427.96)	(121,213.98)	(121,213.98)

*send checks in
already
(do not deduct
from city)*

H01-25
TV 1/7/05 JAG
R/R 1/14/05 JAG
DD
ref: new

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

January 5, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager
Apportionment/Refund Section

KA
by JAG

SUBJECT: **VEHICLE LICENSE FEE AND SALES & USE TAX 1st PAYMENT
2004-05**

Attached please find the Vehicle License Fee and the Sales & Use Tax payment schedule for County General and Cities. Utilize the schedule to transfer **\$609,897,407.00** from the Vehicle License Fee Compensation Fund (SF7) and **\$140,298,076.00** from the Sales & Use Tax Compensation Fund (SE1) to all respective agencies during the January 20th, 2005 payment.

Should you have any questions, please contact **Joe Gaspar** at 4-5377.

KA:JAG:fs
Shared:Apportionment:Special:ERAF:2004-05 ERAF:Memos: VLF & Sales Tax 1st Payment 2004

SL

VLF SF7 8067
TF SE1 8066

CM
1-5-05

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTYWIDE ADJUSTMENT AMOUNT
 PURSUANT TO SECTION 97.68 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	TRIPLE FLIP TOTAL	TRIPLE FLIP JANUARY	TRIPLE FLIP MAY
182.01	CITY-LA MIRADA TD #1	2,163,671	1,081,836 ✓	1,081,835
183.01	CITY-LOMITA TD #1	328,300	164,150 ✓	164,150
184.01	CITY-LONG BEACH TD #1	9,881,530	4,940,765 ✓	4,940,765
185.01	CITY-LA CANADA-F TD #1	451,996	225,998 ✓	225,998
186.01	CITY-LANCASTER TD #1	3,861,754	1,930,877 ✓	1,930,877
187.01	CITY-LA HABRA HT TD # 1	9,535	4,768 ✓	4,767
188.01	CITY-LOS ANGELES TD #1	90,695,756	45,347,878 ✓	45,347,878
200.01	CITY-LYNWOOD TD #1	668,213	334,107 ✓	334,106
203.01	CITY-MALIBU TD # 1	537,742	268,871 ✓	268,871
204.01	CITY-MANHATTAN B TD #1	1,734,524	867,262 ✓	867,262
208.01	CITY-MAYWOOD TD #1	204,639	102,320 ✓	102,319
212.01	CITY-MONROVIA TD #1	1,899,628	949,814 ✓	949,814
216.01	CITY-MONTEBELLO TD #1	2,353,056	1,176,528 ✓	1,176,528
220.01	CITY-MONTEREY PK TD #1	1,187,703	593,852 ✓	593,851
222.01	CITY-NORWALK TD #1	2,012,569	1,006,285 ✓	1,006,284
224.01	CITY-PALOS VRD E TD #1	57,821	28,911 ✓	28,910
225.01	CITY-PALMDALE TD #1	3,650,506	1,825,253 ✓	1,825,253
226.01	CITY-PARAMOUNT TD #1	1,413,821	706,911 ✓	706,910
228.01	CITY-PASADENA TD #1	7,609,023	3,804,512 ✓	3,804,511
230.01	CITY-PICO RIVERA TD #1	1,530,348	765,174 ✓	765,174
232.01	CITY-POMONA TD #1	3,156,467	1,578,234 ✓	1,578,233
234.01	CITY-RANCHO P V TD #1	243,031	121,516 ✓	121,515
236.01	CITY-REDONDO BCH TD #1	2,038,430	1,019,215 ✓	1,019,215
237.01	CITY-ROSEMEAD TD #1	751,318	375,659 ✓	375,659
239.01	CITY-ROLL HLS ES TD #1	356,899	178,450 ✓	178,449
240.01	CITY-S FERNANDO TD #1	1,107,395	553,698 ✓	553,697
241.01	CITY-SAN DIMAS TD #1	1,137,729	568,865 ✓	568,864
244.01	CITY-SAN GABRIEL TD #1	858,915	429,458 ✓	429,457
248.01	CITY-SAN MARINO TD #1	104,581	52,291 ✓	52,290
249.01	CITY-SANTA CLARITA TD #1	6,470,439	3,235,220 ✓	3,235,219
250.01	CITY-SANTA FE SP TD #1	5,099,968	2,549,984 ✓	2,549,984
252.01	CITY-SANTA MONIC TD #1	6,577,468	3,288,734 ✓	3,288,734
256.01	CITY-SIERRA MADR TD #1	53,153	26,577 ✓	26,576
260.01	CITY-SIGNAL HILL TD #1	2,523,154	1,261,577 ✓	1,261,577
262.01	CITY-SO EL MONTE TD #1	896,210	448,105 ✓	448,105
264.01	CITY-SOUTH GATE TD #1	1,642,659	821,330 ✓	821,329
268.01	CITY-SO PASADENA TD #1	362,869	181,435 ✓	181,434
270.01	CITY-TEMPLE CITY TD #1	334,644	167,322 ✓	167,322
272.01	CITY-TORRANCE TD #1	9,164,531	4,582,266 ✓	4,582,265
276.01	CITY-VERNON TD #1	1,190,014	595,007	595,007
278.01	CITY-WALNUT TD #1	355,216	177,608 ✓	177,608
280.01	CITY-WEST COVINA TD #1	3,262,019	1,631,010 ✓	1,631,009
282.01	CITY-W LAKE VILL TD # 1	666,627	333,314 ✓	333,313

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	↓	VLF SWAP JANUARY	VLF SWAP MAY
182.01	CITY-LA MIRADA TD #1				
183.01	CITY-LOMITA TD #1	2,795,004		1,397,502 /	1,397,502
184.01	CITY-LONG BEACH TD #1	1,171,012		585,506 /	585,506
185.01	CITY-LA CANADA-F TD #1	26,005,654		13,002,827 /	13,002,827
186.01	CITY-LANCASTER TD #1	1,194,858		597,429 /	597,429
187.01	CITY-LA HABRA HT TD #1	7,203,634		3,601,817 /	3,601,817
188.01	CITY-LOS ANGELES TD #1	329,166		164,583 /	164,583
200.01	CITY-LYNWOOD TD #1	208,932,032		104,466,016 /	104,466,016
203.01	CITY-MALIBU TD #1	3,893,182		1,946,591 /	1,946,591
204.01	CITY-MANHATTAN B TD #1	736,413		368,207 /	368,206
208.01	CITY-MAYWOOD TD #1	1,952,625		976,313 /	976,312
212.01	CITY-MONROVIA TD #1	1,570,942		785,471 /	785,471
216.01	CITY-MONTEBELLO TD #1	2,073,683		1,036,842 /	1,036,841
220.01	CITY-MONTEREY PK TD #1	3,483,864		1,741,932 /	1,741,932
222.01	CITY-NORWALK TD #1	3,417,857		1,708,929 /	1,708,928
224.01	CITY-PALOS VRD E TD #1	6,103,716		3,051,858 /	3,051,858
225.01	CITY-PALMDALE TD #1	752,872		376,436 /	376,436
226.01	CITY-PARAMOUNT TD #1	7,302,592		3,651,296 /	3,651,296
228.01	CITY-PASADENA TD #1	3,220,418		1,610,209 /	1,610,209
230.01	CITY-PICO RIVERA TD #1	7,691,988		3,845,994 /	3,845,994
232.01	CITY-POMONA TD #1	3,724,670		1,862,335 /	1,862,335
234.01	CITY-RANCHO P V TD #1	8,449,514		4,224,757 /	4,224,757
236.01	CITY-REDONDO BCH TD #1	2,410,917		1,205,459 /	1,205,458
237.01	CITY-ROSEMEAD TD #1	3,574,910		1,787,455 /	1,787,455
238.01	CITY-ROLLING HLS TD #1	3,165,145		1,582,573 /	1,582,572
239.01	CITY-ROLL HLS ES TD #1	109,502		54,751 /	54,751
240.01	CITY-S FERNANDO TD #1	453,786		226,893 /	226,893
241.01	CITY-SAN DIMAS TD #1	1,323,023		661,512 /	661,511
244.01	CITY-SAN GABRIEL TD #1	2,048,998		1,024,499 /	1,024,499
248.01	CITY-SAN MARINO TD #1	2,238,302		1,119,151 /	1,119,151
249.01	CITY-SANTA CLARITA TD #1	725,649		362,825 /	362,824
250.01	CITY-SANTA FE SP TD #1	8,802,077		4,401,039 /	4,401,038
252.01	CITY-SANTA MONIC TD #1	1,002,977		501,489 /	501,488
256.01	CITY-SIERRA MADR TD #1	4,829,558		2,414,779 /	2,414,779
260.01	CITY-SIGNAL HILL TD #1	591,611		295,806 /	295,805
262.01	CITY-SO EL MONTE TD #1	592,107		296,054 /	296,053
264.01	CITY-SOUTH GATE TD #1	1,233,864		616,932 /	616,932
268.01	CITY-SO PASADENA TD #1	5,651,940		2,825,970 /	2,825,970
270.01	CITY-TEMPLE CITY TD #1	1,363,482		681,741 /	681,741
272.01	CITY-TORRANCE TD #1	1,969,589		984,795 /	984,794
276.01	CITY-VERNON TD #1	7,809,363		3,904,682 /	3,904,681
278.01	CITY-WALNUT TD #1	5,291		2,646	2,645
280.01	CITY-WEST COVINA TD #1	1,768,819		884,410 /	884,409
		5,946,326		2,973,163 /	2,973,163

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

February 9, 2005

TO: David Chang

FROM: Sandy Diep

SUBJECT: **ERAF SHIFT FOR FY 2004-05 PURSUANT TO H&S 33681.12**

For the February 18th payment, please withhold **\$106,860.15** from **Bellflower RDA** for the FY2004-05 ERAF.

This ERAF shift should be reflected on the CRA Remittance Advice Summary.

Should you have any questions, please see me. Thank you.

DH:SD
H:Community Redevelopment\CRA\ERAF\Correspondence

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

February 9, 2005

TO: Connie Diep

FROM: Sandy Diep

SUBJECT: **ERAF SHIFT FOR FY 2004-05 PURSUANT TO H&S 33681.12**

Please transfer **\$106,860.15** from **Bellflower RDA Fund SU1** to the **AC-CRA ERAF Col (2004/05) Fund SG3**, Balance Sheet Account **7808**.

This amount will be withheld from the Agency's February 18th payment for the FY2004-05 ERAF shift. Please process this request after the February 18, 2005 payment.

If you have any questions, please see me. Thank you.

DH:SD
H:\CRAs\IRDA\ERAF\Correspondence
Attachment

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER
TAX DIVISION

REMITTANCE ADVICE SUMMARY

AGENCY NAME: BELLFLOWER

<u>PROJECT</u>	<u>PAYMENT AMOUNT</u>
R. P. AREA #1	\$242,467.57
<u>ERAF SHIFT FOR FY 2004-05 PURSUANT TO H & S 33681.12</u>	
R. P. AREA #1	(106,860.15)
 	<hr/>
AGENCY TOTAL	\$135,607.42
AMOUNT PAID	135,607.42
 	<hr/>
BALANCE DUE	\$0.00
	<hr/> <hr/>

PAYMENT DATE: 02-18-2005

Attachment G

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 1 OF 1

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. **JV12-629**

DATE **12 20 04**

ACCTG. PER. _____
BUD YR. _____

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO

7 BATCHES

LINE NO	FUND DEPT	ACT TYPE	APPR	M OBJ R SRC	SUB ER	BS ACCT	ORG	SUB ORG	PROG	SUB PGM	JOB/PROJ	TASK	VP REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
	RD9	01				1000							OPTION	132,918,220.73	
	ACCOUNT DESCRIPTION CASH (ERAF)														
	RD9	03				3301							OPTION		132,918,220.73
	ACCOUNT DESCRIPTION FBA (ERAF)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION REVENUE (VARIOUS GEN ACCT FDS)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION														
	EXPLANATION: TO TRANSFER FUNDS FROM COUNTY, CITIES & SPECIAL DISTRICTS TO ERAF FUND (RD9) FOR 1ST PAYMENT (50%) OF FY 2004-05 ERAF III SHIFT. THIS IS DUE TO THE NEW LEGISLATION ENACTED IN FY 2004-05 (SENATE BILL 1096 AND ASSEMBLY BILL 2115).														
	COPY TO: TAX DIV. - E. TANG TAX DIV. - C. DIEP PUBLIC WORKS REC & PARKS SANITATION														
	VERIFIED BY: <i>Elizabeth A. Santiago</i> AUDITOR-CONTROLLER'S USE APPROVED BY: <i>Hai Mui Mungcal</i> DATE APPROVED: 12/20/2004 ORIGINATING DEPARTMENT USE: 265,836,441.46 FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-6877 PREPARED BY: <i>Doreen Staro</i> TITLE: PROGRAM SPECIALIST III, A/C														

9-1

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 1 OF 1

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. JV01-648

DATE 012005

ACCTG. PER. _____

BUD YR. _____

4 BATCHES

TO: AUDITOR-CONTROLLER

FROM: A/C TAX DIVISION

ORIGINATING DEPARTMENT

PURPOSE: 04-05 TRIPLE FLIP (1ST PYMT)

SCHOOL J.V. NO _____

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ	SUB	BS	ORG.	SUB	PGM	JOBW/O	SUB	VP REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT	
	SE1	03						3301						OPTION			
	ACCOUNT DESCRIPTION FBA (SALES & USE TAX FD)																
	SE1	01						1000						OPTION	140,298,076.00	140,298,076.00	
	ACCOUNT DESCRIPTION CASH (SALES & USE TAX FD)																
	A01	01						1000						OPTION			
	ACCOUNT DESCRIPTION CASH (CO GEN FD)																
	AO	31						99999						OPTION	5,446,826.00	5,446,826.00	
	ACCOUNT DESCRIPTION SALES & USE TAX (CO GEN FD)																
	SEE ATTACHED																
	ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)																
	SEE ATTACHED																
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																
	EXPLANATION: TO TRANSFER FUNDS FROM THE SALES & USE TAX FUND (SE1) TO VARIOUS AGENCIES FOR 1ST PAYMENT OF FY 2004-05 SALES & USE TAX. THIS IS DUE TO THE NEW LEGISLATION ENACTED IN FY 2004-05 (SENATE BILL 1096 AND ASSEMBLY BILL 2115).																
	FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP																
	DATE APPROVED 1/20/2005																
	APPROVED BY <u>Patricia Tang</u>																
	ORIGINATING DEPARTMENT USE																
	DATE APPROVED 1/20/2005																
	APPROVED BY <u>Patricia Tang</u>																
	TITLE PROGRAM SPECIALIST III, A/C																

COPY TO: TAX DIV. - C. DIEP ✓
ACCTG. DIV. - E. TANG

AUDITOR-CONTROLLER'S USE

VERIFIED BY: Elizabeth A. Santiago

APPROVED BY: Maria Mercedes Munguel

PREPARED BY: C. DIEP

D. CENIZA

G-2

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 1 OF 1

TRANS CODE: JV TRANS DEPT: AC

TO: AUDITOR-CONTROLLER

FROM: A/C TAX DIVISION

J.V. NO. JV12-1040

ORIGINATING DEPARTMENT

DATE 122804

PURPOSE: FD TRF FRM ERAF TO VARIOUS FDS 12-2004

SCHOOL J.V. NO

ACCTG. PER.

BUD YR.

455

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ R SRC	SUB ER	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IO REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	RD9		03					3301					VP NAME		OPTION	727,605,548.07	
	ACCOUNT DESCRIPTION FBA (ERAF)																
2	RD9		01					1000					VP NAME		OPTION		727,605,548.07
	ACCOUNT DESCRIPTION CASH (ERAF)																
3	SF7		01					1000					VP NAME		OPTION		
	ACCOUNT DESCRIPTION CASH (VEHICLE LICENSE FEE FUND)																
4	SF7		03					3301					VP NAME		OPTION		591,543,310.58
	ACCOUNT DESCRIPTION FBA (VEHICLE LICENSE FEE FUND)																
5	SE1		01					1000					VP NAME		OPTION		
	ACCOUNT DESCRIPTION CASH (SALES & USE TAX FUND)																
6	SE1		03					3301					VP NAME		OPTION		136,062,237.49
	ACCOUNT DESCRIPTION FBA (SALES & USE TAX FUND)																
EXPLANATION: FUND TRANSFER FROM ERAF TO VLF (VEHICLE LICENSE FEE) FUND (SF7) AND SALES & USE TAX FUND (SE1) FOR FY 2004-05 DECEMBER 2004 PAYMENT.																	
COPY TO: TAX DIV. - C. DIEP ✓ ACCTG DIV. - E. TANG																	
TAX DIV. - J. GASPAR																	
DATE APPROVED: 12/28/2004																	
APPROVED BY: <i>Elizabeth A. Santiago</i>																	
APPROVED BY: <i>Wai Mui Mungcal</i>																	
APPROVED BY: <i>Lucas Sinschoten</i>																	
TITLE: CHIEF, TAX DIVISION																	

Attachment H

COUNTY OF LOS ANGELES - AUDITOR/CONTROLLER, TAX DIVISION
 CITY REMITTANCE ADVICE SUMMARY
 FY 2004-2005
 DATE OF REMITTANCE December 20, 2004

ACCT.#	DESCRIPTION	TYPE	2004-05 PROPERTY TAX REVENUE	2004-05 SECURED 40% ADVANCE	2004-05 HOX 1ST 15% PAID	2000-01 SEC SUPP 30TH PAID	2001-02 SEC SUPP 25TH PAID	2004-05 SECURED PRIOR YEAR REFUND	2004-05 DIRECT ASSMT BILLING (TAX DIV.)	2004-05 DIRECT ASSMT BILLING (SYSTEMS)	2004-05 ADMIN FEE SB2557
203.01	CITY - MALIBU TD #1	1% D/S AIR TL	1,527,184.26 0.00 0.00 0.00	1,597,079.14 0.00 0.00 0.00	7,644.55 0.00 0.00 0.00	358.69 0.00 0.00 358.69	(25.07) 0.00 0.00 (25.07)	(6,086.90) 0.00 0.00 (6,086.90)			(71,786.15) 0.00 0.00 (71,786.15)
203.56	ASSESSMENT DIST 98-1 D/A	1% D/S AIR TL	71,140.72 0.00 0.00 0.00	71,315.49 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	(122.69) 0.00 0.00 (122.69)	(52.08) 0.00 0.00 (52.08)	0.00 0.00 0.00 0.00
203.57	ASSESSMENT DIST 98-2 D/A	1% D/S AIR TL	20,708.96 0.00 0.00 0.00	20,789.42 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	(68.80) 0.00 0.00 (68.80)	(11.66) 0.00 0.00 (11.66)	0.00 0.00 0.00 0.00
203.58	ASSESSMENT DIST 98-3 D/A	1% D/S AIR TL	15,867.71 0.00 0.00 0.00	15,934.01 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	(60.71) 0.00 0.00 (60.71)	(5.59) 0.00 0.00 (5.59)	0.00 0.00 0.00 0.00
203.59	CITY OF MALIBU RECYCLING FEE	1% D/S AIR TL	5,990.38 0.00 0.00 0.00	6,725.76 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	(443.04) 0.00 0.00 (443.04)	(292.34) 0.00 0.00 (292.34)	0.00 0.00 0.00 0.00
TOTAL 20300		1% D/S AIR TL	1,527,184.26 113,707.77 0.00 0.00	1,597,079.14 114,764.68 0.00 0.00	7,644.55 0.00 0.00 7,644.55	358.69 0.00 0.00 358.69	(25.07) 0.00 0.00 (25.07)	(6,086.90) 0.00 0.00 (6,086.90)	0.00 (695.24) 0.00 (695.24)	0.00 (361.67) 0.00 (361.67)	(71,786.15) 0.00 0.00 (71,786.15)

456

TOTAL COLL	1,640,892.03
PREVIOUS PENDING	0.00
NET COLL	1,640,892.03
PAID COPS	0.00
PAID PSAF	0.00
LESS ERAF III SHIFT (1)	(121,213.98)
TOTAL PAID	1,519,678.05

(1) Adjustment due to new legislation enacted in FY 2004-05 (Senate Bill 1096 and Assembly Bill 2115).

San Dimas

City Council
CURTIS W. MORRIS, Mayor
JOHN EBINER, Mayor Pro Tem
DENIS BERTONE
ED. "SANDY" McHENRY
JEFF TEMPLEMAN

City Manager
BLAINE M. MICHAELIS

Assistant City Manager / Treasurer
KENNETH J. DURAN

City Attorney
J. KENNETH BROWN

Director of Public Works
KRISHNA PATEL

Director of Community Development
LAWRENCE STEVENS

Director of Parks and Recreation
SALLY DUFF

City Clerk
INA RIOS

November 15, 2004

Darlene Hoang, Manager
CRA/Distribution Section – Tax Division
500 West Temple Street, Room 484
Los Angeles, CA 90012-2766

Dear Ms. Hoang:

RE: FY 2004-05 Education Revenue Augmentation Fund (ERAF) Shift

The City of San Dimas per Subdivision (d) of the Health and Safety Code Section 33681.9 elects to fund the ERAF shift from the property tax remittance as in the past. Please deduct the amount of \$314,394.44 for 2004-05, as determined by the Department of Finance, from the Redevelopment Agency's property tax distributions. If you need any further information please contact me at (909) 394-6225.

Sincerely



Barbara Herron
Finance/IS Manager

RECEIVED BY

NOV 17 2004

TAX DIVISION

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. Implementation

Item #12 -

- J29 Preliminary Estimates (P1) is due to the State on November 15 of every year.
- J29 2nd Estimates (P2) is due to the State on April 15 of every year.
- J29 Final is due to the State on August 15 of every year.
- J29 amounts reported should be net of Triple Flip, Vehicle License Fee and ERAF III contributions.
- County Office of Education and the State Chancellor's Office of the Community College Districts were informed of the changes in the county monthly distribution of the Educational Revenue Augmentation Fund. (Attachment 12)



COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 484
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8361 FAX: (213) 229-0688

J. TYLER McCAULEY
AUDITOR-CONTROLLER

December 13, 2004

Dr. Marshall Drummond, Chancellor
California Community Colleges
Chancellor's Office
1102 Q. Street
Sacramento, CA 95814-6511

Dear Mr. Drummond,

RE: Educational Revenue Augmentation Fund Monthly (December 2004 through May 2005) Allocation Pursuant To Senate Bill 1096 and Assembly Bill 2115

The Governor approved Senate Bill 1096 and Assembly Bill 2115 to address the projected State budget shortfall in fiscal year 2004-05, through a combination of major and wide-ranging additional borrowing and diversion of local property taxes including the Educational Revenue Augmentation Fund, (ERAF) for the benefit of the state.

The ERAF monthly allocation to various schools, community colleges and county superintendent of schools will be allocated to two newly created funds; the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund. Under the provisions of the code, the local ERAF fund will be reduced and will be replaced by direct subventions from the State General Fund to each school, community college, and office of the county superintendent to maintain respective funding levels.

In view of these legislative requirements, I am notifying the school jurisdictions that beginning in December 2004 through May 2005 allocation, the ERAF monthly apportionment will be redirected pursuant to Senate Bill 1096 and Assembly Bill 2115.

If you have any questions regarding this matter, please call **Kelvin Aikens** or **Darlene Hoang** of my staff at (213) 974-8363 or (213) 974-8362 respectively.

Sincerely Yours,

Susan J. Linschoten, Chief
Tax Division

"To Enrich Lives Through Effective and Caring Service"

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 484
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8361 FAX: (213) 229-0688

J. TYLER McCAULEY
AUDITOR-CONTROLLER

December 13, 2004

Debbie Simons, Director
Business Advisory Services
County Office of Education
9300 Imperial Highway
Downey, CA 90242

Dear Ms. Simons,

RE: Educational Revenue Augmentation Fund Monthly (December 2004 through May 2005) Allocation Pursuant To Senate Bill 1096 and Assembly Bill 2115

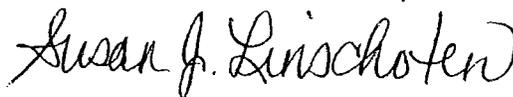
The Governor approved Senate Bill 1096 and Assembly Bill 2115 to address the projected State budget shortfall in fiscal year 2004-05, through a combination of major and wide-ranging additional borrowing and diversion of local property taxes including the Educational Revenue Augmentation Fund, (ERAF) for the benefit of the state.

The ERAF monthly allocation to various schools, community colleges and county superintendent of schools will be allocated to two newly created funds; the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund. Under the provisions of the code, the local ERAF fund will be reduced and will be replaced by direct subventions from the State General Fund to each school, community college, and office of the county superintendent to maintain respective funding levels.

In view of these legislative requirements, I am notifying the school jurisdictions that beginning in December 2004 through May 2005 allocation, the ERAF monthly apportionment will be redirected pursuant to Senate Bill 1096 and Assembly Bill 2115.

If you have any questions regarding this matter, please call **Kelvin Aikens** or **Darlene Hoang** of my staff at (213) 974-8363 or (213) 974-8362 respectively.

Sincerely Yours,



Susan J. Linschoten, Chief
Tax Division

**AUDITOR-CONTROLLER, TAX DIVISION
 APPORTIONMENT/REFUND SECTION
 EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) REVENUE ESTIMATE (2ND)
 FY 2004-2005**

REFUNDS

MONTH (1)	ESTIMATE FY 2004-05 (2)	ACTUAL * FY 2003-04 (3)	ACTUAL * FY 2002-03 (4)
JULY (ACTUAL)	(2,757,338.49) **		
AUGUST (ACTUAL)	(139,920.94) **		
SEPTEMBER (ACTUAL)	(324,780.68) **		
OCTOBER (ACTUAL)	(3,522,227.50) A-1-1		
NOVEMBER (ACTUAL)	(879,851.47) A-1-2		
DECEMBER (ACTUAL)	(2,425,566.82) A-1-3		
JANUARY (ACTUAL)	0.00 A-1-4		
FEBRUARY (ACTUAL)	(3,389,988.92) A-1-5		
MARCH (ACTUAL)	(728,567.75) F-2-1		
APRIL		(755,628.87) **	(1,019,240.87) **
MAY		(927,292.02) **	(907,936.17) **
JUNE		0.00 **	(960,825.57) **
TOTAL REFUNDS	(14,168,242.57)	(1,682,920.89)	(2,888,002.61)
MONTHLY AVE REFUNDS (6 MOS)		(761,820.58)	
PROJECTED ERAF REFUNDS- 3 MOS	(2,285,461.74)	= [(1,682,920.89+2,888,002.61) / 6] = (761,820.58)	
REFUNDS ESTIMATE FOR FY 04-05	(16,453,704.31)	= [(761,820.58) x 3]	

OTHERS

REVENUE SOURCE (1)	ACTUAL FY 2004-05 (2)
CRA SB 1046	64,829,909.00 E-1-5
HIGHWAY RENTALS (ACTUAL)	169,526.41 A-1-4
OTHER REVENUE FOR FY 04-05	64,999,435.41

* Source: COUNTYWIDE ACCOUNTING AND PURCHASING SYSTEM (CAPS) REPORT, MGL1 FUND RD9

** From ERAF 1st Estimate

RECAP	TOTAL ESTIMATED ERAF REVENUE (2ND) FY 2004-05
SECURED	1,480,705,779
UNSECURED	88,743,566
UNSECURED PRIOR	6,143,782
HOMEOWNER'S EXEMPTION	19,545,149
REDEMPTION MASTER	42,533,522
SECURED & REDEMPTION SUPPLEMENTAL	56,312,426
REFUNDS	(16,453,704)
OTHERS	64,999,435
TOTAL	<u>1,742,529,955</u>

Prepared By : _____

Date: _____

Reviewed By: _____

Date: _____

**AUDITOR-CONTROLLER, TAX DIVISION
 APPORTIONMENT/REFUND SECTION
 EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) REVENUE ESTIMATE (2ND)
 FY 2004-2005**

SECURED

PAID RUN (1)	ESTIMATE FY 2004-05 (2)	ACTUAL * FY 2003-04 (3)
3RD PAID - JUL (ACTUAL)	22,171,763.21 **	
FINAL PAID - AUG (ACTUAL)	11,468,223.56 **	
SECURED 40% ADVANCE - DEC (ACTUAL)	611,463,092.96 A-1-3	
ERAF SHIFT TO CFPD - DEC (ACTUAL)	(18,000,000.00) A-1-3	
SECURED 10% ADVANCE - JAN (ACTUAL)	152,865,773.23 A-1-4	
1ST PAID - FEB (ACTUAL)	91,953,115.82 A-1-5	
SECURED 85% ADVANCE - APR		414,715,045.48 **
2ND PAID - MAY		149,146,767.92 **
TOTAL SECURED REVENUE	871,921,968.78	563,861,813.40
PRIOR YR DEC to MAY TOTAL COLLECTION		563,861,813.40
PRIOR YR NET CHARGE (as of final paid run)		1,422,150,987.99 **
PRIOR YR % OF COLL TO NET CHG		0.396485196 = (563,861,813.40/1,422,150,987.99)
CURRENT YR NET CHARGE (as of 1st pd)		1,535,451,553.40 B-1-1
PROJECTED ERAF REVENUE - APR TO MAY 04-05	608,783,810.10	608,783,810.10 = (1,535,451,553.40 x 0.396485196)
SECURED REVENUE ESTIMATE FOR FY 04-05	1,480,705,778.88	

UNSECURED

PAID RUN (1)	ACTUAL FY 2004-05 (2)
3RD (FINAL) PAID - AUG (ACTUAL)	6,463,470.90 **
80% ADVANCE - AUG (ACTUAL)	66,164,771.42 **
1ST PAID - OCT	10,941,437.40 C-1-1
2ND PAID - MAR	5,173,886.25 C-1-1
UNSECURED REVENUE FOR FY 04-05	88,743,565.97

* Source: COUNTYWIDE ACCOUNTING AND PURCHASING SYSTEM (CAPS) REPORT, MGL1 FUND RD9

** From ERAF 1st Estimate

**AUDITOR-CONTROLLER, TAX DIVISION
 APPORTIONMENT/REFUND SECTION
 EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) REVENUE ESTIMATE (2ND)
 FY 2004-2005**

UNSECURED PRIOR

PAID RUN (1)	ACTUAL FY 2004-05 (2)
UNSECURED PRIOR	6,143,782.05 F-1-1

HOMEOWNER'S EXEMPTION

Account (1)	ACTUAL FY 2004-05
Account 400.00	6,140,673.55 D-1-1
Account 400.01	13,404,475.14 D-1-1
TOTAL HOX REVENUE FY 2004-05	19,545,148.69

REDEMPTION MASTER

QUARTER (1)	ESTIMATE FY 2004-05 (2)	ACTUAL * FY 2003-04 (3)
4TH (FINAL) PAID - AUG (ACTUAL)	5,870,918.73 **	
1ST PAID - NOV (ACTUAL)	19,155,435.70 A-1-2	
2ND PAID - FEB (ACTUAL)	9,197,337.30 A-1-5	
3RD PAID - MAY		8,309,830.27 **
TOTAL REDEMPTION MASTER REVENUE	34,223,691.73	8,309,830.27
PRIOR YR MAY TOTAL DISTRIBUTION	8,309,830.27	
RED MASTER REVENUE ESTIMATE FOR FY 04-05	42,533,522.00	

SECURED & REDEMPTION SUPPLEMENTAL

See J29 schedule B --	ERAF (400.00)	17,662,133
	Educ. Augmentation Fd Impound (400.01)	38,650,293
	SECURED AND REDEMP SUPPL REVENUE EST.	56,312,426

* Source: COUNTYWIDE ACCOUNTING AND PURCHASING SYSTEM (CAPS) REPORT, MGL1 FUND RD9
 ** From ERAF 1st Estimate

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. Implementation

Item #13 - The monthly shifting of ERAF funds (RD9 – December through April) to the two newly created funds.

a) What steps are involved?

On a monthly basis starting December through April, funds posted to fund RD9 from various payments received are distributed to funds SF7 and SE1.

b) What are the schedules do you need to prepare?

A memo to the CRA/Distribution Section Manager is prepared outlining the distribution method to follow. In addition, a schedule is attached accurately illustrating the amounts to be distributed; in this case 81.30% to account SF7 and 18.70% to account SE1 the total amount subtracted from ERAF (RD9).

c) Provide sample forms/memos you prepare.

Please refer to Attachment D-1 through H-1.

d) How long did it take you to complete this task?

This task is completed in an average time of one hour from beginning to end. This task has been completed five times (five hrs)

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

December 23, 2004

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF APPORTIONMENT- FOR THE MONTH OF DECEMBER
2004 (VEHICLE LICENSE FEE AND SALES & USE TAX)

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedules for the December 2004 payment distribution. Beginning in December 2004, ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$591,543,310.58** and the Sales & Use Tax Compensation Fund (SE1) **\$136,062,237.49** rather than to the K-12 and Community College Districts.

In addition, please prepare a manual JV to transfer **\$18,000,000.00** from fund RD9 to fund DA1 per the agreement between CFPD and ERAF.

Should you have any questions, please contact **Joe Gaspar** at 4-5377.

KA:JAG:bb

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Attachments

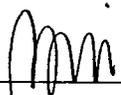
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COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
DECEMBER 2004-2005

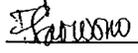
Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	* 727,605,548.07	591,543,310.58	136,062,237.49
January-05		-	-
1st 50%	727,605,548.07	591,543,310.58	136,062,237.49
February-05		-	-
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%		-	-
Grand Total		591,543,310.58	136,062,237.49

* - \$745,041,226.10 CAPS + (\$18,000,000.00) CFPD + \$564,321.97 City of Carson = \$727,605,548.07 ERAF

Prepared by: 

Date: 12.23.04

Reviewed by: 

Date: 12/23/04

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

January 19, 2004

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager
Apportionment/Refund Section



**SUBJECT: ERAF APPORTIONMENT- FOR THE MONTH OF JANUARY
2005 (VEHICLE LICENSE FEE AND SALES & USE TAX)**

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedules for the January 2005 payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$18,354,096.42** and the Sales & Use Tax Compensation Fund (SE1) **\$4,235,838.51** rather than to the K-12 and Community College Districts.

Should you have any questions, please contact **Joe Gaspar at 4-5377.**

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Attachments

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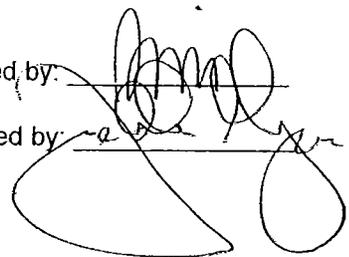
**COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
JANUARY 2004-2005**

**Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)**

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	*	727,605,548.07	591,543,310.58
January-05		22,589,934.93	18,354,096.42
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05		-	-
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	-	-	-
Grand Total		609,897,407.00	140,298,076.00

* - \$745,041,226.10 CAPS + (\$18,000,000.00) CFPD + \$564,321.97 City of Carson = \$727,605,548.07 ERAF

Prepared by:



Date: 1-19-05

Reviewed by:



Date: 1-19-05

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

#02+526
JV 2/02/05
ref: 01-739

February 1, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF - VEHICLE LICENSE FEE AND SALES & USE TAX

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedule for payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) \$119,411,031.71 and the Sales & Use Tax Compensation Fund (SE1) \$27,466,006.06 rather than to the K-12 and Community College Districts.

Should you have any questions, please contact **Joe Gaspar** at 4-5377.

KA:JAG:bb
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Attachments

W 2-1-05

**COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
FEBRUARY 2004-2005**

**Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)**

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	146,877,037.77	119,411,031.71	27,466,006.06
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	146,877,037.77	119,411,031.71	27,466,006.06
Grand Total		729,308,438.71	167,764,082.06

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

February 24, 2004

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: **ERAF - VEHICLE LICENSE FEE AND SALES & USE TAX**

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedule for payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$80,573,216.18** and the Sales & Use Tax Compensation Fund (SE1) **\$18,532,830.78** rather than to the K-12 and Community College Districts.

Should you have any questions, please contact **Joe Gaspar at 4-5377**.

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Attachments

Darlene Hoang *2/24/05*

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
FEBRUARY 2004-2005

Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	I 146,877,037.77	119,411,031.71	27,466,006.06
February-05	II 99,106,046.96	80,573,216.18	18,532,830.78
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	245,983,084.73	199,984,247.89	45,998,836.84
Grand Total		809,881,654.89	186,296,912.84

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

March 21, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: **ERAF - VEHICLE LICENSE FEE AND SALES & USE TAX**

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedule for payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$9,001,540.41** and the Sales & Use Tax Compensation Fund (SE1) **\$2,070,465.02** rather than to the K-12 and Community College Districts.

Should you have any questions, please contact **Joe Gaspar at 4-5377**.

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Attachments

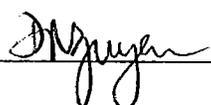
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JAG
3/21/05*

COUNTY OF LOS ANGELES
 AUDITOR-CONTROLLER, TAX DIVISION
 APPORTIONMENT/REFUND SECTION
 MARCH 2004-2005

Summary of Vehicle License Fee Compensation Fund (SF7) and
 Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	I 146,877,037.77	119,411,031.71	27,466,006.06
February-05	II 99,106,046.96	80,573,216.18	18,532,830.78
March-05	11,072,005.43	9,001,540.41	2,070,465.02
April-05		-	-
May-05		-	-
2nd 50%	257,055,090.16	208,985,788.30	48,069,301.86
Grand Total		818,883,195.30	188,367,377.86

Prepared By  Date 3-21-05

Reviewed By  Date 3/21/05

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. Implementation

Item #14 - Shift the 1st ERAF III in December from the local taxing jurisdictions to the ERAF fund (RD9).

a) What steps are involved?

In the month of December the 1st ERAF III payment funds collected from various taxing jurisdictions were consigned into fund RD9.

b) What are the schedules do you need to prepare?

A memo and a schedule to the CRA/Distribution Section Manager are prepared outlining the collection and posting method to follow.

c) Provide sample forms/memos you prepare.

Please refer to Attachment I-1.

d) How long did it take you to complete this task?

This task was completed in three hours. Two hours to prepare the attached schedule and an hour to complete the request from beginning to end.

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. Implementation

Item #15 - Shift the 2nd ERAF III in April from the local taxing jurisdictions to the ERAF fund (RD9).

a) What steps are involved?

In the month of April the 2nd ERAF III payment funds collected from various taxing jurisdictions will be consigned into fund RD9.

b) What are the schedules do you need to prepare?

A memo and a schedule to the CRA/Distribution Section Manager will be prepared outlining the collection and posting method to follow.

c) Provide sample forms/memos you prepare.

Please refer to Attachment I-1. (Copy of first Memo)

d) How long did it take you to complete this task?

This task will be completed in approximately one hour. The previous schedule contains both December and April therefore a second schedule need to be prepared. One hour to complete the request from beginning to end.

Los Angeles County Auditor-Controller
ERAF III Distribution from Various Agencies to ERAF
FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
001.05	LOS ANGELES COUNTY GENERAL	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
009.45	BELL LIGHTING DISTRICT	(14,038.00)	(7,019.00)	(7,019.00)
009.55	BELL GARDENS LIGHTING DISTRICT	(21,080.10)	(10,540.05)	(10,540.05)
011.20	LAWDALE LIGHTING DISTRICT	(29,109.30)	(14,554.65)	(14,554.65)
011.45	LONGDEN LIGHTING DISTRICT	(2,079.70)	(1,039.85)	(1,039.85)
016.45	CO LIGHTING MAINT DIST NO 1472	(14,986.90)	(7,493.45)	(7,493.45)
017.70	CO LIGHTING MAINT DIST NO 1575	(12,431.70)	(6,215.85)	(6,215.85)
018.30	CO. LTG. MAINT. D#1616-CONS	(1,257.20)	(628.60)	(628.60)
019.40	CO LIGHTING MAINT DIST NO 1687	(721,688.80)	(360,844.40)	(360,844.40)
019.56	CO LIGHTING MAINT DIST NO 1697	(62,378.30)	(31,189.15)	(31,189.15)
020.20	CO LIGHTING MAINT DIST NO 1744	(41,555.70)	(20,777.85)	(20,777.85)
021.66	CO LIGHTING MAINT DIST NO 1866	(8,443.40)	(4,221.70)	(4,221.70)
023.06	CO LIGHTING MAINT DIST NO 10006	(46,023.40)	(23,011.70)	(23,011.70)
023.32	CO LIGHTING MAINT DIST NO 10032	(25,041.00)	(12,520.50)	(12,520.50)
023.38	CO LIGHTING MAINT DIST NO 10038	(6,860.50)	(3,430.25)	(3,430.25)
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	(30,407.09)	(15,203.54)	(15,203.55)
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	(2,106.91)	(1,053.45)	(1,053.46)
023.49	CO LIGHTING MAINT DIST NO 10049	(391.20)	(195.60)	(195.60)
023.66	CO LIGHTING MAINT DIST NO 10066	(26,778.80)	(13,389.40)	(13,389.40)
023.75	COUNTY LIGHTING MAINT 10075	(4,578.30)	(2,289.15)	(2,289.15)
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	(879,372.55)	(439,686.27)	(439,686.28)
030.70	LA CO FLOOD CONTROL MAINT	(4,975,304.85)	(2,487,652.42)	(2,487,652.43)
033.10	ATHENS WOODCREST OLIVETA GARB	(176,872.50)	(88,436.25)	(88,436.25)
033.30	BELVEDERE GARBAGE DISPOSAL DIST	(461,754.90)	(230,877.45)	(230,877.45)
033.60	FIRESTONE GARBAGE DISPOSAL DIST	(409,451.00)	(204,725.50)	(204,725.50)
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	(66,291.10)	(33,145.55)	(33,145.55)
034.00	MESA HEIGHTS GARBAGE DIS DIST	(114,403.70)	(57,201.85)	(57,201.85)
034.40	WALNUT PARK GARBAGE DISPOSAL	(47,440.60)	(23,720.30)	(23,720.30)
036.20	BELLA VISTA REC.& PARK DIST	(542.20)	(271.10)	(271.10)
047.04	LA CO WATERWORKS #40 ANTELOPE VY	(492,224.65)	(246,112.32)	(246,112.33)
048.40	L A CO WATER WORKS NO 21 MAINT	(15,224.80)	(7,612.40)	(7,612.40)
049.00	L A CO WATER WORKS NO 29 MAINT	(360,970.10)	(180,485.05)	(180,485.05)
049.80	L A CO WATER WKS #37-ACTON MAINT	(67,503.00)	(33,751.50)	(33,751.50)
051.00	L A CO WATER WKS NO 29 CAP OUT	(946,418.90)	(473,209.45)	(473,209.45)
051.70	L A CO WATER WKS NO 36 CAP OUT	(15,245.00)	(7,622.50)	(7,622.50)
051.75	L A CO WATER WKS NO 40 ACO FUND	(508,435.35)	(254,217.67)	(254,217.68)
053.10	ARTESIA CEMETERY DISTRICT	(6,540.70)	(3,270.35)	(3,270.35)
053.20	DOWNEY CEMETERY DISTRICT	(3,445.30)	(1,722.65)	(1,722.65)
053.30	LANCASTER CEMETERY DISTRICT	(5,641.60)	(2,820.80)	(2,820.80)
053.40	LITTLE LAKE CEMETERY DISTRICT	(5,482.70)	(2,741.35)	(2,741.35)
053.90	WILMINGTON CEMETERY DISTRICT	(2,527.70)	(1,263.85)	(1,263.85)
059.60	MIRALESTE REC & PARK DIST	(11,414.40)	(5,707.20)	(5,707.20)
059.70	RIDGECREST RANCHOS REC & PK DIST	(1,033.10)	(516.55)	(516.55)
059.90	WESTFIELD REC.& PARK DIST # 12	(1,804.10)	(902.05)	(902.05)
066.05	CO SANITATION DIST NO 1 OPERAT	(2,049,692.00)	(1,024,846.00)	(1,024,846.00)
066.10	CO SANITATION DIST NO 2 OPERAT	(3,189,397.00)	(1,594,698.50)	(1,594,698.50)
066.15	CO SANITATION DIST NO 3 OPERAT	(2,470,981.00)	(1,235,490.50)	(1,235,490.50)
066.20	CO SANITATION DIST NO 4 OPERAT	(246,979.00)	(123,489.50)	(123,489.50)
066.25	CO SANITATION DIST NO 5 OPERAT	(5,657,660.00)	(2,828,830.00)	(2,828,830.00)
066.30	CO SANITATION DIST NO 8 OPERAT	(1,267,330.00)	(633,665.00)	(633,665.00)
066.35	CO SANITATION DIST NO 9 OPERAT	(26,892.20)	(13,446.10)	(13,446.10)
066.45	CO SANIT DIST NO 14 OPERATING	(464,218.00)	(232,109.00)	(232,109.00)
066.50	CO SANIT DIST NO 15 OPERATING	(3,192,116.00)	(1,596,058.00)	(1,596,058.00)
066.55	CO SANIT DIST NO 16 OPERATING	(1,877,466.20)	(938,733.10)	(938,733.10)
066.60	CO SANIT DIST NO 17 OPERATING	(257,173.00)	(128,586.50)	(128,586.50)
066.65	CO SANIT DIST NO 18 OPERATING	(1,776,890.00)	(888,445.00)	(888,445.00)
066.70	CO SANIT DIST NO 19 OPERATING	(568,751.00)	(284,375.50)	(284,375.50)
066.75	CO SANIT DIST NO 20 OPERATING	(369,218.00)	(184,609.00)	(184,609.00)
066.80	CO SANIT DIST NO 21 OPERATING	(1,931,018.00)	(965,509.00)	(965,509.00)

Los Angeles County Auditor-Controller
 ERAF III Distribution from Various Agencies to ERAF
 FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
066.85	CO SANIT DIST NO 22 OPERATING	(1,666,390.00)	(833,195.00)	(833,195.00)
066.90	CO SANIT DIST NO 23 OPERATING	(250,977.00)	(125,488.50)	(125,488.50)
067.05	CO SANIT DIST NO 26 OPERATING	(1,082,661.80)	(541,330.90)	(541,330.90)
067.10	CO SANIT DIST NO 27 OPERATING	(23,201.90)	(11,600.95)	(11,600.95)
067.15	CO SANIT DIST NO 28 OPERATING	(87,180.00)	(43,590.00)	(43,590.00)
067.20	CO SANIT DIST NO 29 OPERATING	(43,144.00)	(21,572.00)	(21,572.00)
067.35	CO SANIT DIST NO 32 OPERATING	(1,168,557.50)	(584,278.75)	(584,278.75)
067.80	SOUTH BAY CITIES SANIT DIST OPER	(1,506,792.00)	(753,396.00)	(753,396.00)
068.05	ANTELOPE VY RESOURCE CONSER DIST	(8,324.01)	(4,162.00)	(4,162.01)
068.22	RCD OF THE SANTA MONICA MTNS	(15,713.80)	(7,856.90)	(7,856.90)
300.10	ANTELOPE VY.-EAST KERN WATER AGY	(2,432,830.19)	(1,216,415.09)	(1,216,415.10)
300.52	LA PUENTE VALLEY CO WATER DIST	(115,814.00)	(57,907.00)	(57,907.00)
300.69	QUARTZ HILL WATER DISTRICT	(143,110.00)	(71,555.00)	(71,555.00)
300.70	ROWLAND WATER DISTRICT	(137,488.00)	(68,744.00)	(68,744.00)
300.78	WEST VALLEY COUNTY WATER DIST	(2,108.00)	(1,054.00)	(1,054.00)
301.01	LA HABRA HTS CO WATER DIST	(318,974.50)	(159,487.25)	(159,487.25)
302.01	CASTAIC LAKE WATER AGENCY	(7,052,543.89)	(3,526,271.94)	(3,526,271.95)
303.01	VALLEY COUNTY WATER DISTRICT	(128,007.00)	(64,003.50)	(64,003.50)
308.61	PALMDALE WATER DIST ZONE B	(28,847.93)	(14,423.96)	(14,423.97)
308.62	PALMDALE WATER DIST ZONE B2	(872.15)	(436.07)	(436.08)
308.63	PALMDALE WATER DIST ZONE C	(4,763.26)	(2,381.63)	(2,381.63)
308.65	PALMDALE WATER DIST ZONE E	(404,474.76)	(202,237.38)	(202,237.38)
308.66	PALMDALE WATER DIST ZONE A	(144,843.42)	(72,421.71)	(72,421.71)
308.67	PALMDALE WATER-WESTMONT IMP DIST	(87,080.48)	(43,540.24)	(43,540.24)
309.01	NEWHALL COUNTY WATER DISTRICT	(34,643.97)	(17,321.98)	(17,321.99)
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	(29,689.00)	(14,844.50)	(14,844.50)
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	(26,711.95)	(13,355.97)	(13,355.98)
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	(112,863.08)	(56,431.54)	(56,431.54)
341.01	LA CANADA IRRIGATION DIST	(205,161.00)	(102,580.50)	(102,580.50)
342.01	LITTLEROCK CREEK IRRIGATION DIST	(89,062.95)	(44,531.47)	(44,531.48)
342.02	LITTLEROCK CR IRR D-SERV AREA ZN	(48,784.05)	(24,392.02)	(24,392.03)
343.01	PALM RANCH IRRIGATION DIST	(27,012.00)	(13,506.00)	(13,506.00)
350.90	WTR REPLENISHMENT DIST OF SO CAL	(321,694.27)	(160,847.13)	(160,847.14)
350.91	WTR REPLENISHMENT DIST OF SO CAL	(128.73)	(64.36)	(64.37)
355.05	FOOTHILL MUNICIPAL WATER DIST	(14,138.68)	(7,069.34)	(7,069.34)
360.05	FOOTHILL MUN W DIST IMP DIST # 1	(7,624.33)	(3,812.16)	(3,812.17)
360.10	FOOTHILL MUN W DIST IMP DIST # 2	(3,559.24)	(1,779.62)	(1,779.62)
360.15	FOOTHILL MUN W DIST IMP DIST # 3	(4,556.40)	(2,278.20)	(2,278.20)
360.20	FOOTHILL MUN W DIST IMP DIST # 4	(6,514.35)	(3,257.17)	(3,257.18)
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	(4,598.00)	(2,299.00)	(2,299.00)
362.05	HUNTINGTON MUN. WATER DIST	(1,121.40)	(560.70)	(560.70)
363.05	LAS VIRGENES MUN WATER DISTRICT	(57,235.45)	(28,617.72)	(28,617.73)
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	(18,124.56)	(9,062.28)	(9,062.28)
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	(13,370.58)	(6,685.29)	(6,685.29)
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	(3,174.53)	(1,587.26)	(1,587.27)
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	(828.82)	(414.41)	(414.41)
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	(5,207.49)	(2,603.74)	(2,603.75)
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	(3,284.00)	(1,642.00)	(1,642.00)
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	(5,113.66)	(2,556.83)	(2,556.83)
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	(6,114.50)	(3,057.25)	(3,057.25)
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	(891.37)	(445.68)	(445.69)
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	(2,204.97)	(1,102.48)	(1,102.49)
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	(29,665.48)	(14,832.74)	(14,832.74)
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	(8,366.38)	(4,183.19)	(4,183.19)
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	(2,705.39)	(1,352.69)	(1,352.70)
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	(93.83)	(46.91)	(46.92)
365.05	THREE VALLEY MWD ORIG AREA	(732,119.78)	(366,059.89)	(366,059.89)
365.10	THREE VY MWD GLENDORA AREA	(67,324.67)	(33,662.33)	(33,662.34)
365.15	THREE VY MWD ROWLAND AREA	(160,964.55)	(80,482.27)	(80,482.28)
367.05	SAN GABRIEL VAL MUN WATER DIST	(824,018.64)	(412,009.32)	(412,009.32)

Los Angeles County Auditor-Controller
 ERAF III Distribution from Various Agencies to ERAF
 FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
367.08	SAN GABRIEL VLY MWD-AZUSA REORG	(4,973.96)	(2,486.98)	(2,486.98)
368.05	UPPER SAN GAB. VY. MUN. WATER	(184,034.74)	(92,017.37)	(92,017.37)
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	(13,590.44)	(6,795.22)	(6,795.22)
368.15	UPP.SAN GAB.VY.MUN.W.-PASADENA A	(197.82)	(98.91)	(98.91)
370.05	WALNUT VALLEY WATER DISTRICT	(47,883.83)	(23,941.91)	(23,941.92)
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	(2,924.54)	(1,462.27)	(1,462.27)
370.07	WALNUT VALL WT DIST IMP DIST #3	(267,398.67)	(133,699.33)	(133,699.34)
370.08	WALNUT VALL WT DIST IMP DIST #4	(64,994.55)	(32,497.27)	(32,497.28)
370.09	WALNUT VALL WT DIST IMP DIST # 5	(53,296.41)	(26,648.20)	(26,648.21)
	SUB-TOTAL	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
100.01	CITY-ALHAMBRA TD #1	(938,115.79)	(469,057.89)	(469,057.90)
101.01	CITY-AGOURA HILS	(232,903.71)	(116,451.85)	(116,451.86)
104.01	CITY-ARCADIA TD #1	(618,674.08)	(309,337.04)	(309,337.04)
106.01	CITY-ARTESIA TD #1	(136,295.18)	(68,147.59)	(68,147.59)
108.01	CITY-AVALON COMMU IMP RP	(80,032.90)	(40,016.45)	(40,016.45)
112.01	CITY AZUSA CBD RP 84 AX TD1	(434,737.40)	(217,368.70)	(217,368.70)
114.01	CITY-BALDWIN PK TD #1	(534,755.79)	(267,377.89)	(267,377.90)
116.01	CITY-BELL TD #1	(232,497.04)	(116,248.52)	(116,248.52)
118.01	CITY-BELLFLOWER TD 1 RP AREA 1	(502,458.36)	(251,229.18)	(251,229.18)
119.01	CITY-BELL GARDEN TD #1	(338,494.88)	(169,247.44)	(169,247.44)
120.01	CITY-BEV HILLS TD #1	(1,911,675.58)	(955,837.79)	(955,837.79)
122.01	CITY-BRADBURY TD #1	(9,864.90)	(4,932.45)	(4,932.45)
124.01	CITY-BURBANK TD #1	(1,850,941.44)	(925,470.72)	(925,470.72)
125.01	CITY-CARSON TD #1	(1,128,643.94)	(564,321.97)	(564,321.97)
126.01	CITY-CALABASAS TD # 1	(322,746.09)	(161,373.04)	(161,373.05)
128.01	CITY-CLAREMONT TD #1	(350,557.86)	(175,278.93)	(175,278.93)
131.01	CITY COMMERCE - RP AREA #3	(431,190.00)	(215,595.00)	(215,595.00)
132.01	CITY COMPTON TD #1 RP AREA	(648,587.09)	(324,293.54)	(324,293.55)
136.01	CITY-COVINA TD #1	(537,093.12)	(268,546.56)	(268,546.56)
138.01	CITY-CUDAHY CITY-WIDE RP	(139,598.54)	(69,799.27)	(69,799.27)
140.01	CITY-CULVER CITY SLA-SEP RP #1	(970,418.60)	(485,209.30)	(485,209.30)
142.01	CITY-CERRITOS TD #1	(1,091,885.73)	(545,942.86)	(545,942.87)
143.01	CITY-DOWNEY TD #1	(1,067,775.92)	(533,887.96)	(533,887.96)
144.01	CITY EL MONTE CEN RP TD4 90ANX	(1,070,092.38)	(535,046.19)	(535,046.19)
145.01	CITY DUARTE-RCHO DUAR RP PH 1	(241,694.31)	(120,847.15)	(120,847.16)
146.01	CITY-DIAMOND BAR TD # 1	(397,473.30)	(198,736.65)	(198,736.65)
148.01	CITY-EL SEGUNDO TD #1	(872,161.22)	(436,080.61)	(436,080.61)
152.01	CITY-GARDENA TD #1	(572,957.03)	(286,478.51)	(286,478.52)
156.01	CITY-GLENDALE TD #1	(2,219,557.81)	(1,109,778.90)	(1,109,778.91)
160.01	CITY-GLENDORA TD #1	(494,576.44)	(247,288.22)	(247,288.22)
163.01	CITY-HAWAII GDNS RP #1	(161,321.36)	(80,660.68)	(80,660.68)
164.01	CITY HAWTHORNE TD1 HAWTH RP 2	(672,719.56)	(336,359.78)	(336,359.78)
168.01	CITY-HERMOSA BCH TD #1	(326,429.12)	(163,214.56)	(163,214.56)
170.01	CITY-HIDDEN HILL TD #1	(22,169.78)	(11,084.89)	(11,084.89)
172.01	HUNTINGTON PARK SANTA FE RP TD 1	(439,063.43)	(219,531.71)	(219,531.72)
174.01	CITY-INDUSTRY TD #1	(907,214.11)	(453,607.05)	(453,607.06)
176.01	CITY-INGLEWOOD TD #1	(1,045,327.12)	(522,663.56)	(522,663.56)
177.01	CITY-IRWINDALE INDUSTRIAL RP	(338,146.32)	(169,073.16)	(169,073.16)
178.01	CITY-LA PUENTE TD #1	(256,198.48)	(128,099.24)	(128,099.24)
179.01	CITY-LAKEWOOD TD #1	(701,161.19)	(350,580.59)	(350,580.60)
180.01	CITY-LA VERNE	(355,845.25)	(177,922.62)	(177,922.63)
181.01	CITY-LAWNDALE TD #1	(213,722.93)	(106,861.46)	(106,861.47)
182.01	CITY-LA MIRADA TD #1	(516,982.48)	(258,491.24)	(258,491.24)
183.01	CITY-LOMITA TD #1	(157,935.41)	(78,967.70)	(78,967.71)
184.01	CITY-LONG BEACH TD #1	(5,091,512.13)	(2,545,756.06)	(2,545,756.07)
185.01	CITY-LA CANADA-F TD #1	(209,219.43)	(104,609.71)	(104,609.72)
186.01	CITY LANCASTER AMARGOSA	(1,034,353.21)	(517,176.60)	(517,176.61)
187.01	CITY-LA HABRA HT TD # 1	(51,352.16)	(25,676.08)	(25,676.08)
188.01	CITY-LOS ANGELES TD #1	(48,424,113.37)	(24,212,056.68)	(24,212,056.69)

Los Angeles County Auditor-Controller
 ERAF III Distribution from Various Agencies to ERAF
 FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
200.01	CITY-LYNWOOD RP AREA A 81ANX	(425,095.95)	(212,547.97)	(212,547.98)
203.01	CITY-MALIBU TD # 1	(242,427.96)	(121,213.98)	(121,213.98)
204.01	CITY-MANHATTAN B TD #1	(674,190.68)	(337,095.34)	(337,095.34)
208.01	CITY-MAYWOOD MAYWOOD RP 2	(152,202.75)	(76,101.37)	(76,101.38)
212.01	CITY-MONROVIA TD #1	(529,593.17)	(264,796.58)	(264,796.59)
216.01	CITY-MONTEBELLO TD #1	(647,086.88)	(323,543.44)	(323,543.44)
220.01	CITY-MONTEREY PK CEN COMML RP	(568,137.04)	(284,068.52)	(284,068.52)
222.01	CITY-NORWALK TD1 NORWALK RP1	(799,909.50)	(399,954.75)	(399,954.75)
224.01	CITY-PALOS VRD E TD #1	(190,240.96)	(95,120.48)	(95,120.48)
225.01	CITY-PALMDALE RP 2	(849,101.96)	(424,550.98)	(424,550.98)
226.01	CITY-PARAMOUNT TD #1	(424,865.47)	(212,432.73)	(212,432.74)
228.01	CITY-PASADENA TD #1	(3,258,804.78)	(1,629,402.39)	(1,629,402.39)
230.01	CITY-PICO RIVERA TD #1	(491,045.07)	(245,522.53)	(245,522.54)
232.01	CITY-POMONA TD #1 SW POM RP	(1,420,770.05)	(710,385.02)	(710,385.03)
234.01	CITY-RANCHO P V TD #1	(333,845.83)	(166,922.91)	(166,922.92)
236.01	CITY-REDONDO BCH TD #1	(917,491.69)	(458,745.84)	(458,745.85)
237.01	CITY-ROSEMEAD TD #1 RP-A1	(368,738.01)	(184,369.00)	(184,369.01)
238.01	CITY-ROLLING HLS TD #1	(25,358.91)	(12,679.45)	(12,679.46)
239.01	CITY-ROLL HLS ES TD #1	(109,203.31)	(54,601.65)	(54,601.66)
240.01	CITY-S FERNANDO TD #1	(277,791.83)	(138,895.91)	(138,895.92)
241.01	CITY-SAN DIMAS TD #1	(352,298.09)	(176,149.04)	(176,149.05)
244.01	CITY-SAN GABRIEL TD #1	(337,825.65)	(168,912.82)	(168,912.83)
248.01	CITY-SAN MARINO TD #1	(277,706.34)	(138,853.17)	(138,853.17)
249.01	CITY-SANTA CLARITA TD #1	(1,609,255.88)	(804,627.94)	(804,627.94)
250.01	CITY-STA FE SPR CONSOL RP 82 ANX	(734,270.29)	(367,135.14)	(367,135.15)
252.01	CITY SANTA MONICA EQUAKE REC RP	(2,716,305.28)	(1,358,152.64)	(1,358,152.64)
256.01	CITY-SIERRA MADR TD #1	(123,320.92)	(61,660.46)	(61,660.46)
260.01	CITY-SIGNAL HILL RP #1	(348,611.47)	(174,305.73)	(174,305.74)
262.01	CITY SO EL MONTE IMP RP AREA #2	(203,797.71)	(101,898.85)	(101,898.86)
264.01	CITY-SOUTH GATE TD #1	(670,901.43)	(335,450.71)	(335,450.72)
268.01	CITY-SO PASADENA TD #1	(309,038.96)	(154,519.48)	(154,519.48)
270.01	CITY-TEMPLE CITY TD #1	(235,475.60)	(117,737.80)	(117,737.80)
272.01	CITY-TORRANCE TD #1	(2,278,007.87)	(1,139,003.93)	(1,139,003.94)
276.01	CITY VERNON TD#1 INDUSTRIAL RP	(335,856.50)	(167,928.25)	(167,928.25)
278.01	CITY-WALNUT IMPROV PROJ RP	(220,112.69)	(110,056.34)	(110,056.35)
280.01	CITY-WEST COVINA TD #1	(1,081,388.75)	(540,694.37)	(540,694.38)
282.01	CITY-W LAKE VILL TD # 1	(169,884.54)	(84,942.27)	(84,942.27)
283.01	CITY W HOLLYWOOD	(650,211.12)	(325,105.56)	(325,105.56)
284.01	CITY-WHITTIER TD #1	(719,017.87)	(359,508.93)	(359,508.94)
	SUB-TOTAL	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)

SUMMARY

	ERAF III	DECEMBER	APRIL
COUNTY	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
SPECIAL DISTRICTS	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
CITIES	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)
GRAND TOTAL	(266,965,086.13)	(133,482,542.70)	(133,482,543.43)

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

December 7, 2004

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF III 1st PAYMENT 2004-05

Attached please find the ERAF III payment schedule for County General, Cities, and Special Districts. Utilize the schedule to transfer the funds from all respective agencies into the ERAF fund RD9.

Should you have any questions, please contact **Danny Nguyen** at 4-5287.

KA:JAG:fs

Shared:Apportionment:Special:ERAF:2004-05 ERAF:Memos: ERAF III 1st Payment 2004

JM
12-8-04 12:01

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 SPECIAL DISTRICTS - ERAF III
 REDUCTION AMOUNT PURSUANT TO SECTION 97.72 and 97.73 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY NAME	AF91 Net PTR	ERAF III SPC DIST		
		Exempt	Exempt	TOTAL
003.01 L A COUNTY LIBRARY			14,038	14,038
007.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.			21,080	21,080
007.31 L A C FIRE-FFW			29,109	29,109
009.45 BELL LIGHTING DISTRICT	149,345.15		2,080	2,080
009.55 BELL GARDENS LIGHTING DISTRICT	237,308.20		14,987	14,987
011.20 LAWDALE LIGHTING DISTRICT	321,044.31		12,432	12,432
011.45 LONGDEN LIGHTING DISTRICT	20,253.70		1,257	1,257
016.45 CO LIGHTING MAINT DIST NO 1472	182,263.69		721,689	721,689
017.70 CO LIGHTING MAINT DIST NO 1575	175,299.82		62,378	62,378
018.30 CO. LTG. MAINT. D#1616-CONS	171,706.98		41,556	41,556
019.40 CO LIGHTING MAINT DIST NO 1687	8,396,203.97		8,443	8,443
019.56 CO LIGHTING MAINT DIST NO 1697	713,112.36		46,023	46,023
020.20 CO LIGHTING MAINT DIST NO 1744	475,350.64		25,041	25,041
021.66 CO LIGHTING MAINT DIST NO 1866	103,169.71		6,861	6,861
023.06 CO LIGHTING MAINT DIST NO 10006	558,712.23		32,514	32,514
023.32 CO LIGHTING MAINT DIST NO 10032	279,221.71			
023.38 CO LIGHTING MAINT DIST NO 10038	107,930.82	93.52%		
023.44 CO LIGHT MAINT DIS# 10045 ZONE A	354,476.63	6.48%		
023.45 CO LIGHT MAINT DIS# 10045 ZONE B	24,553.85			
023.49 CO LIGHTING MAINT DIST NO 10049	5,051.75		391	391
023.66 CO LIGHTING MAINT DIST NO 10066	302,163.63		26,779	26,779
023.75 COUNTY LIGHTING MAINT 10075	56,437.14		4,578	4,578
030.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	10,485,644.28	15.02%		
030.70 LA CO FLOOD CONTROL MAINT	59,309,559.56	84.98%		
033.10 ATHENS WOODCREST OLIVETA GARB	302,254.08		176,873	176,873
033.30 BELVEDERE GARBAGE DISPOSAL DIST	1,034,490.59		461,755	461,755
033.60 FIRESTONE GARBAGE DISPOSAL DIST	1,176,138.88		409,451	409,451
033.80 MALIBU GARBAGE DISPOSAL DISTRICT	317,189.14		66,291	66,291
034.00 MESA HEIGHTS GARBAGE DIS DIST	258,169.38		114,404	114,404
034.40 WALNUT PARK GARBAGE DISPOSAL	102,462.12		47,441	47,441
036.20 BELLA VISTA REC.& PARK DIST	5,843.70		542	542
036.40 HACIENDA REC & PARK DIST	34,169.11			
036.60 MONTEBELLO REC.& PARK DIST	91,116.30			
047.04 LA CO WATERWORKS #40 ANTELOPE VY	498,130.47	49.19%		
051.75 L A CO WATER WKS NO 40 ACO FUND	514,534.06	50.81%		
048.40 L A CO WATER WORKS NO 21 MAINT	40,633.20		15,225	15,225
049.00 L A CO WATER WORKS NO 29 MAINT	459,436.95	27.61%		
051.00 L A CO WATER WKS NO 29 CAP OUT	1,204,462.62	72.39%		

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 SPECIAL DISTRICTS - ERAF III
 REDUCTION AMOUNT PURSUANT TO SECTION 97.72 and 97.73 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY NAME	AF91 Net PTR	ERAF III SPC DIST	TOTAL
049.80 L A CO WATER WKS #37-ACTON MAINT	75,115.24	67,503	67,503
051.70 L A CO WATER WKS NO 36 CAP OUT	25,758.25	15,245	15,245
053.10 ARTESIA CEMETERY DISTRICT	89,401.96	6,541	6,541
053.20 DOWNEY CEMETERY DISTRICT	40,479.71	3,445	3,445
053.30 LANCASTER CEMETERY DISTRICT	65,349.10	5,642	5,642
053.40 LITTLE LAKE CEMETERY DISTRICT	64,074.02	5,483	5,483
053.90 WILMINGTON CEMETERY DISTRICT	27,926.28	2,528	2,528
057.10 ALTADENA LIBRARY DISTRICT MAINT	1,226,048.24	Exempt	Exempt
057.60 PALOS VERDES LIBRARY DIST MAINT	4,331,030.38	Exempt	Exempt
059.60 MIRALESTE REC & PARK DIST	78,296.79	11,414	11,414
059.70 RIDGECREST RANCHOS REC & PK DIST	13,213.04	1,033	1,033
059.90 WESTFIELD REC. & PARK DIST # 12	26,909.47	1,804	1,804
061.05 ANTELOPE VLY MOSQ & VECTOR CONTR	119,370.61	Exempt	Exempt
061.10 L A CO WEST VECTOR CONTROL DIST.	617,817.97	Exempt	Exempt
061.20 COMPTON CREEK MOSQUITO ABATE	71,362.32	Exempt	Exempt
061.80 GREATER L A CO VECTOR CONTROL	989,625.84	Exempt	Exempt
066.05 CO SANITATION DIST NO 1 OPERAT	1,891,998.43	Exempt	Exempt
066.10 CO SANITATION DIST NO 2 OPERAT	3,502,572.59	2,049,692	2,049,692
066.15 CO SANITATION DIST NO 3 OPERAT	2,697,845.41	3,189,397	3,189,397
066.20 CO SANITATION DIST NO 4 OPERAT	252,890.42	2,470,981	2,470,981
066.25 CO SANITATION DIST NO 5 OPERAT	6,381,728.41	246,979	246,979
066.30 CO SANITATION DIST NO 8 OPERAT	1,297,555.08	5,657,660	5,657,660
066.35 CO SANITATION DIST NO 9 OPERAT	64,731.48	1,267,330	1,267,330
066.45 CO SANIT DIST NO 14 OPERATING	508,320.02	26,892	26,892
066.50 CO SANIT DIST NO 15 OPERATING	3,687,098.30	464,218	464,218
066.55 CO SANIT DIST NO 16 OPERATING	2,387,695.80	3,192,116	3,192,116
066.60 CO SANIT DIST NO 17 OPERATING	289,259.92	1,877,466	1,877,466
066.65 CO SANIT DIST NO 18 OPERATING	2,028,566.27	257,173	257,173
066.70 CO SANIT DIST NO 19 OPERATING	694,787.00	1,776,890	1,776,890
066.75 CO SANIT DIST NO 20 OPERATING	457,608.52	568,751	568,751
066.80 CO SANIT DIST NO 21 OPERATING	2,191,064.29	369,218	369,218
066.85 CO SANIT DIST NO 22 OPERATING	1,954,776.32	1,931,018	1,931,018
066.90 CO SANIT DIST NO 23 OPERATING	261,490.66	1,666,390	1,666,390
067.05 CO SANIT DIST NO 26 OPERATING	1,759,375.90	250,977	250,977
067.10 CO SANIT DIST NO 27 OPERATING	175,789.33	1,082,662	1,082,662
067.15 CO SANIT DIST NO 28 OPERATING	303,906.70	23,202	23,202
067.20 CO SANIT DIST NO 29 OPERATING	52,907.04	87,180	87,180
067.35 CO SANIT DIST NO 32 OPERATING	2,269,692.91	43,144	43,144
067.80 SOUTH BAY CITIES SANIT DIST OPER	2,510,628.64	1,168,558	1,168,558
068.05 ANTELOPE VY RESOURCE CONSERV DIST	103,441.18	1,506,792	1,506,792
		8,324	8,324

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LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 SPECIAL DISTRICTS - ERAF III
 REDUCTION AMOUNT PURSUANT TO SECTION 97.72 and 97.73 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY NAME	AF91 Net PTR	ERAF III SPC DIST TOTAL
068.22 RCD OF THE SANTA MONICA MTNS	153,361.43	15,714
300.06 ANTELOPE VY.-E.KERN W.AGY-I.D.#3	4,907.19	
300.10 ANTELOPE VY.-EAST KERN WATER AGY	1,640,391.92	2,432,830
300.18 ANTELOPE VY.E.KERN W.AG.-I.D.@B@	1,538.99	
300.52 LA PUENTE VALLEY CO WATER DIST	130,366.22	115,814
300.69 QUARTZ HILL WATER DISTRICT	198,601.58	143,110
300.70 ROWLAND WATER DISTRICT	181,757.82	137,488
300.78 WEST VALLEY COUNTY WATER DIST	1,816.72	2,108
301.01 LA HABRA HTS CO WATER DIST	445,652.52	318,975
302.01 CASTAIC LAKE WATER AGENCY	13,194,589.17	7,052,544
303.01 VALLEY COUNTY WATER DISTRICT	158,991.34	128,007
308.61 PALMDALE WATER DIST ZONE B	50,301.71	28,847.93
308.62 PALMDALE WATER DIST ZONE B2	1,501.65	872.15
308.63 PALMDALE WATER DIST ZONE C	8,289.64	4,763.26
308.65 PALMDALE WATER DIST ZONE E	706,035.27	670,882
308.66 PALMDALE WATER DIST ZONE A	252,838.91	404,474.76
308.67 PALMDALE WATER-WESTMONT IMP DIST	152,113.73	144,843.42
		87,080.48
309.01 NEWHALL COUNTY WATER DISTRICT	64,452.17	34,843.97
309.02 NEWHALL CO.WATER DI.-IMP DIS#2-S	55,239.11	29,689.00
309.03 NEWHALL CO.WATER DI.-IMP DIS#2-W	49,713.04	26,711.95
309.04 NEWHALL CO.WATER DI.-IMP DIST# 1	210,020.08	112,863.08
341.01 LA CANADA IRRIGATION DIST.	255,869.34	205,161
342.01 LITTLEROCK CREEK IRRIGATION DIST	121,371.68	89,062.95
342.02 LITTLEROCK CR IRR D-SERV AREA ZN	66,468.28	48,784.05
343.01 PALM RANCH IRRIGATION DIST	33,814.12	27,012
350.90 WTR REPLENISHMENT DIST OF SO CAL	349,258.34	321,694.27
350.91 WTR REPLENISHMENT DIST OF SO CAL	146.71	128.73
355.05 FOOTHILL MUNICIPAL WATER DIST	22,814.60	14,138.68
360.05 FOOTHILL MUN W DIST IMP DIST # 1	12,304.99	7,624.33
360.10 FOOTHILL MUN W DIST IMP DIST # 2	5,742.43	3,559.24
360.15 FOOTHILL MUN W DIST IMP DIST # 3	7,355.77	4,556.40
360.20 FOOTHILL MUN W DIST IMP DIST # 4	10,511.77	6,514.35
361.05 GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21	4,598
362.05 HUNTINGTON MUN. WATER DIST	7,647.53	1,121

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 SPECIAL DISTRICTS - ERAF III
 REDUCTION AMOUNT PURSUANT TO SECTION 97.72 and 97.73 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY NAME	AF91 Net PTR	ERAF III SPC DIST TOTAL
363.05 LAS VIRGENES MUN WATER DISTRICT	95,926.44	57,235.45
363.06 LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18	18,124.56
363.10 LAS VIRGENES MUN W.DIS-IMP.D.#9	22,399.19	13,370.58
363.11 LAS VIRGENES MUN W.DIS-IMP.D.#10	5,327.29	3,174.53
363.12 LAS VIRGENES MUN W.DIS-IMP.D.#11	1,392.33	828.82
363.13 LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36	5,207.49
363.14 LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74	3,284.00
363.15 LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84	5,113.66
363.16 LAS VIRGENES MUN W.DIS-IMP.D.#15	10,239.56	6,114.50
363.17 LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81	891.37
363.18 LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44	2,204.97
363.50 LAS VIRGENES MUN W.DIS-IMP.D.U-1	49,719.79	29,665.48
363.51 LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46	8,366.38
363.52 LAS VIRGENES MUN W.DIS-IMP.D.U-3	4,538.31	2,705.39
363.53 LAS VIR MUN W BLO#1-WATERBURY EX	169.28	93.83
365.05 THREE VALLEY MWD ORIG AREA	842,284.50	732,119.78
365.10 THREE VY MWD GLENDORA AREA	77,417.03	67,324.67
365.15 THREE VY MWD ROWLAND AREA	185,205.85	160,964.55
367.05 SAN GABRIEL VAL MUN WATER DIST	2,085,182.27	824,018.64
367.08 SAN GABRIEL VLY MWD-AZUSA REORG	12,538.13	4,973.96
368.05 UPPER SAN GAB. VY. MUN. WATER	217,333.30	184,034.74
368.10 UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	16,054.48	13,590.44
368.15 UPP.SAN GAB.VY.MUN.W.-PASADENA A	232.91	197.82
370.05 WALNUT VALLEY WATER DISTRICT	58,775.39	47,883.83
370.06 WALNUT VALLEY WATER D.-IMP.D.# 2	3,569.45	2,924.54
370.07 WALNUT VALL WT DIST IMP DIST #3	328,121.78	267,398.67
370.08 WALNUT VALL WT DIST IMP DIST #4	79,727.26	64,994.55
370.09 WALNUT VALL WT DIST IMP DIST # 5	65,374.75	53,296.41
EDUCATIONAL REVENUE AUGMENTATION FUND		
TOTAL		<u>56,365,029</u>

Notes:
 1. Data provided by the Department of Finance.
 2. Hacienda and Montebello Rec and Park Districts do not contribute.
 3. Multi-county special districts reflect actual Los Angeles county share.

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COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

B. Implementation

Item #16 -Inclusion of the ERAF III in the computation of the County Property Tax Administrative Cost (SB2557).

- The SB2557 for fiscal 2004-05 was revised based on the ERAFIII adjustments by inserting an extra column to the schedule to reduce the revenue totals that the cities and special are entitled to get for that fiscal year and will be reduced by the ERAF III after getting the adjusted net amount then the calculation of the administrative cost ratio was done and the new adjusted amount will be reduced by the amount that was previously recovered from the agencies the difference will be sent back in the next apportionment.
- The ERAF III adjustment amounts are provided by the State Finance this amounts are already set no calculation is needed for the fiscal year 2004-05 and 2005-06.
- The revised SB2557 schedules for fiscal years 2004-05 were:
Schedule B-1 for Cities,
B-2 for Special Districts
B-4 for Schools
B – for the Summary Totals.
- See the attached schedule for the amounts to be apportioned back to Agencies e.g. cities, Special Districts and CRA's.
- SB2557 for Fiscal Year 2004-05 Recovered/Share to the Departments should also be updated by the same total adjusted from the ERAF III.
- The Departments will be adjusted and the revenue amount previously sent to them in January 2005 will be reduced by the total sent to agencies. Please see the attached schedule.
- Journal Vouchers for recovery of the SB2557 for Fiscal Year 2004-05 are attached.
- Journal Voucher for the Share amount to Departments for the SB2557 are also attached.
- To perform this corrections on the SB2557 took about 3 days.

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**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 484
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8361 FAX: (213) 229-0688

J. TYLER McCAULEY
AUDITOR-CONTROLLER

December 01, 2004

**ALL LOCAL JURISDICTIONS
COUNTY OF LOS ANGELES**

PROPERTY TAX ADMINISTRATIVE COSTS

Senate Bill 2557 (Chapter 455 of the Statutes of 1990) as codified in Section 95.2 and 95.3 of the Revenue and Taxation Code authorizes recovery from local jurisdictions for their proportionate share of property tax administrative costs. Section 95.2 (c) excludes schools from the cost recovery requirement.

Assembly Bill 1055 (Chapter 1073 of the Statutes of 1996) as codified in Section 95.3 of the Revenue and Taxation Code included assessment appeals board costs among those property tax administrative costs recoverable by the County.

Indicated below is information on the development of the County's property tax administrative costs for fiscal year 2003-2004, the allocation of those costs to all jurisdictions and the recovery of the costs in fiscal year 2004-2005.

Development of 2003- 2004 Fiscal Year Property Tax Administrative Cost

Los Angeles County net property tax administrative cost for fiscal year 2003-2004 is \$129,413,900. This cost is presented on Schedule A (Attached).

Pursuant to the provisions of Section 95.3 of the Revenue and Taxation Code, the Assessor, Treasurer and Tax Collector, Auditor-Controller and Assessment Appeals Board determined their property tax related administrative costs for fiscal year 2003-2004. The costs include applicable direct costs such as salaries, employee benefits, data processing and services and supplies. The most current approved overhead rates established in accordance with Federal Circular A-87, i.e., fiscal year 2003-2004, were used in the application of overhead.

**ALL LOCAL JURISDICTIONS
COUNTY OF LOS ANGELES**

**December 1, 2004
Page 2 of 3**

Gross costs were reduced by Assessor, Treasurer and Tax Collector, Auditor-Controller and Assessment Appeals Board revenues attributable to property tax processing. Revenue credits were provided to certain special districts which were charged for property tax collection in accordance with Government Code Section 29142. These credits are shown under commission charges on the accompanying schedules.

The costs and revenue amounts for each department were compiled and reviewed for compliance with the requirements of Sections 95.2 and 95.3 of the Revenue and Taxation Code by this Department.

Allocation of Fiscal Year 2003-2004 Property Tax Administrative Costs

The Auditor-Controller determined each local jurisdiction's proportionate share of Los Angeles County property tax administrative costs in accordance with Section 95.3 of the Revenue and Taxation Code by multiplying the total property tax administration costs by the ratio of property tax revenue received by each jurisdiction to the total property tax revenue distributed.

The amounts allocated to each type of local jurisdiction are summarized on Schedule B (Attached). The allocated amounts for individual local jurisdictions are indicated on the detail schedules B-1 through B-3. All detail schedules are in order by the Los Angeles County property tax account number assigned to the individual local jurisdiction. If you need help to identify your agency, please contact our office.

To locate the amount for a particular local jurisdiction:

First, access the appropriate detail schedule:

- B-1 Cities
- B-2 Special Districts
- B-3 Community Redevelopment Agencies

Second, locate the account number assigned to the local jurisdiction - first column on the appropriate schedule.

Third, locate the cost amount associated with the account number.

ALL LOCAL JURISDICTIONS
COUNTY OF LOS ANGELES

December 1, 2004
Page 3 of 3

Gross property tax revenue is from the current 2004-2005 property tax apportionment processing. As appropriate, each local jurisdiction's share of property tax revenue was increased/decreased to adjust for the items below:

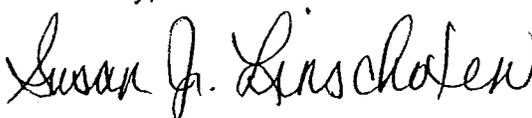
- Unitary revenue distributions
- Tax Increment Revenue Loss to Community Redevelopment Agencies (CRA)
- CRA adjustments administered by the Auditor-Controller

Recovery of Property Tax Administrative Costs

The property tax administrative cost is recovered from each jurisdiction that shares in the distribution of the one percent property tax revenue. Recovery of fiscal year 2003-2004 costs will occur in fiscal year 2004-2005 and will be a deduction from each jurisdiction on the December 20, 2004 distribution.

Please review the material provided carefully. If after your review you have any questions, please contact **Kelvin Aikens** of this office at **(213) 974-8363** or **FAX (213) 229-0688**.

Sincerely,



Susan J. Linschoten, Chief
Tax Division

LOS ANGELES COUNTY
SB2557 PROPERTY TAX ADMINISTRATIVE COST
FISCAL YEAR 2003-04 PROPERTY TAX NET COST

SCHEDULE A

	AUDITOR- CONTROLLER (1)	ASSESSOR (2)	ASSESSMENT APPEAL BOARD (3)	TREASURER & TAX COLLECTOR (4)	TOTAL (5) (1+2+3+4)
EXPENDITURES:					
S & E.B.	5,606,175	70,614,788	1,604,688	9,612,165	87,437,816
COUNTY / DEPT. OVERHEAD	4,950,129	29,419,474	334,117	7,786,322	42,490,042
SERVICES & SUPPLIES	55,173	23,459,432	501,682	7,249,616	31,265,903
OTHER EXPENSES					-
TOTAL EXPENDITURES	\$ 10,611,477	\$ 123,493,694	\$ 2,440,487	\$ 24,648,103	\$ 161,193,761
REVENUES:					
SB813 ADMIN COST	2,556,541	9,572,139	237,817	2,497,074	14,863,571
GEN FND SHR OF ADMIN COS	1,020,961	3,822,668	94,973	997,218	5,935,820
SB90 FEES	-	-	-	-	-
SECTION 33328 BILLING	142,560	7,322	-	-	149,882
AB 1924 CRA FEE	2,290	-	-	-	2,290
OTHER REVENUES	74,352	3,962,722	5,464	6,785,760	10,828,298
TOTAL REVENUES	\$ 3,796,704	\$ 17,364,851	\$ 338,254	\$ 10,280,052	\$ 31,779,861
FY 2003-04 NET COST:	\$ 6,814,773.00	\$ 106,128,843	\$ 2,102,233	\$ 14,368,051	\$ 129,413,900

**COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
COUNTY PROPERTY TAX ADMINISTRATIVE COSTS (SB2557)
FISCAL YEAR 2004-2005**

SCHEDULE B

AGENCY ACCT NO	CATEGORIES	2004-2005 AF91 GROSS PTR (1)	2004-2005 STN 620 UNITARY REVENUE DIST.REPORT (2)	2004-2005 COMBINED CRA LOSS (3)	2004-2005 ADJUSTED NET PTR (1+2+3) (4)	2004-2005 ADJUSTED PTR NET OF CRA (5) (Col 4/\$7,693,901,267)	SB 2557 COUNTY TOTAL 129,413,900 (6) (Col 5*\$129,413,900)	OTHER ADJUSTMENTS NO SOI (7)	COMMISSION CHARGES (8)	ADJUSTED ADMIN COST (9) (6+7+8)
001.05	COUNTY GENERAL	2,178,617,753.21	45,018,951.38	(375,498,990.44)	1,848,137,714.15	0.240208140	31,086,272	135,074.92	0.00	31,221,347
003.01 - 399.99	SPECIAL DISTRICTS	721,027,425.10	8,166,742.61	(94,875,511.74)	634,318,655.97	0.082444346	10,669,444	9,506.30	(1,385,522.74)	9,293,428
100.00 - 284.99	CITIES	1,282,979,794.82	17,227,292.11	(135,975,275.00)	1,164,231,811.93	0.151318788	19,582,755	94,245.00	0.00	19,677,000
400.00 - 999.99	SCHOOL DISTRICTS	3,403,185,553.16	21,608,156.55	(187,097,892.72)	3,237,695,816.99	0.420813278	54,459,088	69,576.43	0.00	54,528,664
	CRA		16,069,598.81	793,447,669.90	809,517,268.71	0.105215448	13,616,341	(308,402.65)	0.00	13,307,939
	TOTAL	7,585,810,526.29	108,090,741.46	0.00	7,693,901,267.75	1.000000000	129,413,900	0.00	(1,385,522.74)	128,028,377

AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST FOR COUNTY/CITIES
FISCAL YEAR 2004-2005

SCHEDULE B - I

AGENCY ACCT #	CITIES	2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJMTS. NO SOI FILED (7)	SB2557		SB2557 CO/CITIES ADJUSTED (8) (s + 7)
		AF91 GROSS (1)	STN620 (2)	COMBINED CRA LOSS (3)	ADJUSTED NET (4) (1+2+3)	ADJUSTED (5) (Col 4/\$7,693,901,267)	COUNTY TOTAL 129,413,900 (6) (Col 5*129,413,900)	ADJUSTED (7)	ADJUSTED (8)	ADJUSTED (9)	ADJUSTED (10)	ADJUSTED (11)	ADJUSTED (12)	ADJUSTED (13)	ADJUSTED (14)		ADJUSTED (15)		
181.01	CITY-LAWDALE TD #1	876,998.23	10.55	(141,578.30)	735,430.48	0.000095586	735,430.48	0.000095586	12,370.16	12,370.16								12,370.16	
182.01	CITY-LA MIRADA TD #1	2,629,443.23	23.63	(734,668.87)	1,894,774.36	0.000246273	1,894,774.36	0.000246273	31,871.15	31,871.15								31,871.15	
183.01	CITY-LOMITA TD #1	871,106.11	10.24	0.00	871,116.35	0.000113222	871,116.35	0.000113222	14,652.50	14,652.50								14,652.50	
184.01	CITY-LONG BEACH TD #1	71,833,932.21	2,011,492.52	(14,597,982.30)	59,247,442.43	0.0007700572	59,247,442.43	0.0007700572	996,561.00	996,561.00								996,561.00	
185.01	CITY-LA CANADA-F TD #1	2,600,737.44	25.21	0.00	2,600,762.65	0.000338029	2,600,762.65	0.000338029	43,745.65	43,745.65								43,745.65	
186.01	CITY-LANCASTER TD #1	5,043,660.07	1,329.17	(2,531,031.43)	2,513,957.81	0.000326747	2,513,957.81	0.000326747	42,323.70	42,323.70								42,323.70	
187.01	CITY-LA HABRA HT TD #1	853,341.76	9,334.33	0.00	862,676.09	0.000112125	862,676.09	0.000112125	14,510.53	14,510.53								14,510.53	
188.01	CITY-LOS ANGELES TD #1	775,333,530.45	10,120,821.20	(42,575,513.63)	742,878,838.02	0.096554246	742,878,838.02	0.096554246	12,495,461.49	12,495,461.49								12,495,461.49	
200.01	CITY-LYNWOOD TD #1	2,188,869.61	21,537.98	(560,083.02)	1,650,324.57	0.000214498	1,650,324.57	0.000214498	27,759.02	27,759.02								27,759.02	
203.01	CITY-MALIBU TD #1	4,267,789.73	36.22	0.00	4,267,825.95	0.000554702	4,267,825.95	0.000554702	71,786.15	71,786.15								71,786.15	
204.01	CITY-MANHATTAN B TD #1	11,799,664.59	53,447.61	0.00	11,853,112.20	0.001540585	11,853,112.20	0.001540585	199,373.11	199,373.11								199,373.11	
208.01	CITY-MAYWOOD TD #1	442,297.06	4,325.39	(169,290.43)	277,332.02	0.00036046	277,332.02	0.00036046	4,664.85	4,664.85								4,664.85	
212.01	CITY-MONROVIA TD #1	5,178,974.80	73,016.50	(1,229,959.81)	4,022,031.49	0.000522756	4,022,031.49	0.000522756	67,651.89	67,651.89								67,651.89	
216.01	CITY-MONTEBELLO TD #1	3,483,491.33	119,326.19	(1,336,163.18)	2,266,654.34	0.000294604	2,266,654.34	0.000294604	38,125.85	38,125.85								38,125.85	
220.01	CITY-MONTEREY PK TD #1	6,296,693.74	138,594.10	(1,175,848.10)	5,259,439.74	0.000683586	5,259,439.74	0.000683586	88,465.53	88,465.53								88,465.53	
222.01	CITY-NORWALK TD #1	2,913,127.19	31.60	(382,217.75)	2,530,941.04	0.000328954	2,530,941.04	0.000328954	42,571.22	42,571.22								42,571.22	
224.01	CITY-PALOS VERDE TD #1	4,281,914.83	21,376.54	0.00	4,303,291.37	0.000559312	4,303,291.37	0.000559312	72,382.75	72,382.75								72,382.75	
225.01	CITY-PALMDALE TD #1	5,247,983.69	45.17	(1,834,441.04)	3,413,587.82	0.000443675	3,413,587.82	0.000443675	57,417.71	57,417.71								57,417.71	
226.01	CITY-PARAMOUNT TD #1	1,418,225.41	12.61	(490,289.98)	927,948.04	0.000120608	927,948.04	0.000120608	15,608.35	15,608.35								15,608.35	
228.01	CITY-PASADENA TD #1	30,448,499.78	276,752.26	(5,078,806.62)	25,646,445.42	0.003333347	25,646,445.42	0.003333347	431,381.44	431,381.44								431,381.44	
230.01	CITY-PICO RIVERA TD1	2,054,368.32	22.31	(291,737.92)	1,762,652.71	0.000229097	1,762,652.71	0.000229097	29,648.34	29,648.34								29,648.34	
232.01	CITY-POMONA TD #1	15,603,617.00	348,923.16	(6,056,009.96)	9,896,530.20	0.001286282	9,896,530.20	0.001286282	166,462.77	166,462.77								166,462.77	
234.01	CITY-RANCHO P V TD #1	4,332,502.02	10,589.73	(46,996.94)	4,296,094.81	0.000558377	4,296,094.81	0.000558377	72,261.75	72,261.75								72,261.75	
236.01	CITY REDONDO BCH TD #1	13,817,017.63	573,332.07	(866,470.95)	13,403,878.75	0.001742143	13,403,878.75	0.001742143	225,457.52	225,457.52								225,457.52	
237.01	CITY-ROSEMead TD #1	1,608,030.10	17.27	(223,943.98)	1,384,103.39	0.000179896	1,384,103.39	0.000179896	23,281.04	23,281.04								23,281.04	
238.01	CITY-ROLLING HLS TD #1	598,090.26	1,668.16	0.00	599,758.42	0.000077952	599,758.42	0.000077952	10,088.07	10,088.07								10,088.07	
239.01	CITY-ROLL HLS ES TD #1	1,251,407.54	12.84	0.00	1,251,420.38	0.000162651	1,251,420.38	0.000162651	21,049.30	21,049.30								21,049.30	
240.01	CITY-S FERNANDO TD #1	1,716,098.84	37,948.42	(733,839.71)	1,020,207.55	0.000132600	1,020,207.55	0.000132600	17,160.28	17,160.28								17,160.28	
241.01	CITY-SAN DIMAS TD #1	2,171,987.88	41,885.41	(390,242.29)	1,823,631.00	0.000237023	1,823,631.00	0.000237023	30,674.07	30,674.07								30,674.07	
244.01	CITY-SAN GABRIEL TD #1	2,612,543.59	44,533.19	(44,978.70)	2,612,098.08	0.000339502	2,612,098.08	0.000339502	43,936.28	43,936.28								43,936.28	
248.01	CITY-SAN MARINO TD #1	7,145,281.34	27,997.08	0.00	7,173,278.42	0.000932333	7,173,278.42	0.000932333	120,656.85	120,656.85								120,656.85	
249.01	CITY-SANTA CLARITA TD #1	8,365,146.28	5,243.57	(69,216.52)	8,301,173.33	0.001078929	8,301,173.33	0.001078929	139,628.41	139,628.41								139,628.41	
250.01	CITY-SANTA FE SP TD #1	2,914,669.00	37,839.36	(1,599,434.95)	1,353,073.41	0.000175863	1,353,073.41	0.000175863	22,759.12	22,759.12								22,759.12	
252.01	CITY-SANTA MONIC TD #1	24,668,335.96	356,196.28	(6,697,012.58)	18,327,519.66	0.002382084	18,327,519.66	0.002382084	308,274.78	308,274.78								308,274.78	
256.01	CITY-SIERRA MADR TD #1	2,516,310.72	20,315.10	(241,191.94)	2,295,433.88	0.000298345	2,295,433.88	0.000298345	38,609.99	38,609.99								38,609.99	
260.01	CITY-SIGNAL HILL TD #1	925,764.07	821.98	(588,689.48)	337,896.57	0.000043917	337,896.57	0.000043917	5,683.47	5,683.47								5,683.47	
262.01	CITY-SO EL MONTE TD #1	871,205.75	10.37	(186,414.36)	684,801.76	0.000089006	684,801.76	0.000089006	11,518.61	11,518.61								11,518.61	
264.01	CITY-SOUTH GATE TD #1	2,220,502.68	25,671.86	(474,684.81)	1,771,489.73	0.000230246	1,771,489.73	0.000230246	29,797.03	29,797.03								29,797.03	
268.01	CITY-SO PASADENA TD #1	5,662,855.33	47,956.58	(120,022.85)	5,590,789.06	0.000726652	5,590,789.06	0.000726652	94,038.87	94,038.87								94,038.87	
270.01	CITY-TEMPLE CITY TD #1	1,547,738.91	16.43	(46,282.73)	1,501,472.61	0.000195151	1,501,472.61	0.000195151	25,255.25	25,255.25								25,255.25	
272.01	CITY-TORRANCE TD #1	20,980,366.02	306,095.76	(838,103.22)	20,448,358.56	0.002657736	20,448,358.56	0.002657736	343,947.98	343,947.98								343,947.98	
276.01	CITY-VERNON TD #1	2,595,266.19	13,308.91	(564,484.32)	2,044,090.78	0.000265677	2,044,090.78	0.000265677	34,382.30	34,382.30								34,382.30	
278.01	CITY-WALNUT TD #1	2,027,259.69	4,179.31	(1,000,480.87)	1,030,958.13	0.000133997	1,030,958.13	0.000133997	17,341.07	17,341.07								17,341.07	
280.01	CITY-WEST COVINA TD #1	8,792,043.22	76,447.24	(2,209,043.95)	6,659,446.51	0.000865549	6,659,446.51	0.000865549	112,014.07	112,014.07								112,014.07	

AUDITOR-CONTROLLER, TAX DIVISION
 SB2557 ADMIN COST FOR COUNTY/CITIES
 FISCAL YEAR 2004-2005

SCHEDULE B - I

AGENCY ACCT #	CITIES	2004-2005 AF91 GROSS (1)	2004-2005 STN620 (2)	2004-2005 COMBINED CRA LOSS (3)	2004-2005 ADJUSTED NET (4) (1+2+3)	2004-2005 ADJUSTED (5) (Col 4+\$7,693,901,267)	SB2557 COUNTY TOTAL (6) 129,413,900 (Col 5*129,413,900)	OTHER ADJMTS. NO SOI FILED (7)	SB2557 CO/CITIES ADJUSTED (8) (6+7)
282.01	CITY-W LAKE VILL TD # 1	1,324,282.90	5,798.52	0.00	1,330,081.42	0.000172875	22,372.43		22,372.43
283.01	CITY W HOLLYWOOD	7,775,779.42	56,348.60	(471,530.24)	7,360,597.78	0.000956680	123,807.69		123,807.69
284.01	CITY-WHITTIER TD #1	3,869,252.51	88,146.98	(453,678.44)	3,503,721.05	0.000455389	58,933.67		58,933.67
	TOTAL CITIES	1,282,979,794.82	17,227,292.11	(135,975,275.00)	1,164,231,811.93	0.151318788	19,582,754.48	94,245.00	19,676,999.48

RECOVERY OF ADMIN COST FOR SPECIAL DISTRICTS (SB2557)
FISCAL YEAR 2004-2005

SCHEDULE B-2.

ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005	
		AF91 GROSS PTR	UNITARY REV. DIST.RPT	COMBINED CRA LOSS	ADJUSTED NET PTR	ADJUSTED PTR RATIO	SB 2557 COUNTY TOTAL \$129,413,900	OTHER ADJ. (NO SOI)	SPECIAL DIST. ADMIN COST	COMMISSION CHARGES	ADJUSTED ADMIN COST	AF91 GROSS PTR	UNITARY REV. DIST.RPT	COMBINED CRA LOSS	ADJUSTED NET PTR	ADJUSTED PTR RATIO	SB 2557 COUNTY TOTAL \$129,413,900	OTHER ADJ. (NO SOI)	SPECIAL DIST. ADMIN COST	COMMISSION CHARGES	ADJUSTED ADMIN COST
3.01	L A COUNTY LIBRARY	50,522,821.69	898,305.56	(7,309,530.78)	44,111,596.47	0.005733320	741,971.30	198.65	742,169.95	(98,960.74)	643,209.21					741,971.30		742,169.95		643,209.21	
5.05	ROAD DIST # 1	891,593.81	14,887.26	(5,059.32)	901,421.75	0.000117161	15,162.26		15,162.26		15,162.26					15,162.26		15,162.26		15,162.26	
5.10	ROAD DIST # 2	493,100.62	5,991.74	(5,366.18)	493,726.18	0.000064171	8,304.62		8,304.62		8,304.62					8,304.62		8,304.62		8,304.62	
5.15	ROAD DIST # 3	339,489.09	4,522.21	0.00	344,011.30	0.000044712	5,786.35		5,786.35		5,786.35					5,786.35		5,786.35		5,786.35	
5.20	ROAD DIST # 4	603,288.53	9,863.75	0.00	613,152.28	0.000079693	10,313.38		10,313.38		10,313.38					10,313.38		10,313.38		10,313.38	
5.25	ROAD DIST # 5	1,745,275.25	51,646.83	(2,004.88)	1,794,917.20	0.000233291	30,191.10		30,191.10		30,191.10					30,191.10		30,191.10		30,191.10	
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CC	381,044,532.88	3,787,466.86	(50,716,199.31)	334,115,810.43	0.043426059	5,619,935.66	1,105.97	5,621,041.63	(750,675.33)	4,870,366.30					5,621,041.63		5,621,041.63		4,870,366.30	
9.45	LAC FIRE-FEW	80,105,395.52	1,353.32	(5,492,296.53)	74,614,452.31	0.009697870	1,255,039.18	1,813.93	1,256,853.11	(173,018.57)	1,083,834.54					1,256,853.11		1,256,853.11		1,083,834.54	
9.55	BELL LIGHTING DISTRICT	191,640.40	7,901.46	(42,295.25)	157,246.61	0.000020438	2,644.96		2,644.96	(365.22)	2,279.74					2,644.96		2,644.96		2,279.74	
11.20	LAWDALE LIGHTING DISTRICT	296,493.50	6,886.05	(59,185.30)	244,194.25	0.000031739	4,107.47		4,107.47	(556.20)	3,551.27					4,107.47		4,107.47		3,551.27	
11.45	LONGDEN LIGHTING DISTRICT	384,427.66	4,143.55	(63,383.35)	325,187.86	0.000042266	5,469.81		5,469.81	(742.33)	4,727.48					5,469.81		5,469.81		4,727.48	
16.45	CO LIGHTING MAINT DIST NO 1472	22,496.66	4,084.52	(2,242.96)	24,338.22	0.000003163	409.34		409.34	(54.98)	354.36					409.34		409.34		354.36	
17.70	CO LIGHTING MAINT DIST NO 1575	185,322.05	1,784.90	(3,058.36)	184,048.59	0.000023921	3,095.71		3,095.71	(413.42)	2,682.29					3,095.71		3,095.71		2,682.29	
18.30	CO LIGHTING MAINT DIST NO 1616	175,299.82	1,230.01	0.00	176,529.83	0.000022944	2,969.27		2,969.27	(395.89)	2,573.38					2,969.27		2,969.27		2,573.38	
19.40	CO LIGHTING MAINT DIST NO 1687	593,072.88	4,779.10	(421,365.90)	176,486.08	0.000022938	2,968.50		2,968.50	(265.07)	2,703.43					2,968.50		2,968.50		2,703.43	
19.56	CO LIGHTING MAINT DIST NO 1697	8,547,166.79	104,332.10	(150,982.82)	8,500,536.07	0.001104841	142,981.78		142,981.78	(19,218.81)	123,762.97					142,981.78		142,981.78		123,762.97	
20.20	CO LIGHTING MAINT DIST NO 1744	835,665.53	7,544.20	(122,553.17)	720,656.56	0.000093666	12,121.68		12,121.68	(1,654.64)	10,467.04					12,121.68		12,121.68		10,467.04	
21.66	CO LIGHTING MAINT DIST NO 1866	475,350.64	19,376.05	0.00	494,726.69	0.000064301	8,321.44		8,321.44	(1,125.26)	7,196.18					8,321.44		8,321.44		7,196.18	
23.06	CO LIGHTING MAINT DIST NO 1000A	129,171.19	4,010.66	(26,001.48)	107,180.37	0.000013931	1,802.87		1,802.87	(238.11)	1,564.76					1,802.87		1,802.87		1,564.76	
23.32	CO LIGHTING MAINT DIST NO 1003B	558,712.23	4,313.03	0.00	563,025.26	0.000073178	9,470.25		9,470.25	(1,269.21)	8,201.04					9,470.25		9,470.25		8,201.04	
23.38	CO LIGHTING MAINT DIST NO 1003C	282,998.70	2,111.64	(3,774.99)	281,333.35	0.000036566	4,732.15		4,732.15	(650.92)	4,081.23					4,732.15		4,732.15		4,081.23	
23.44	CO LIGHT MAINT DIS# 10045 ZONE	107,930.82	5,116.92	0.00	113,047.74	0.000014693	1,901.48		1,901.48	(223.41)	1,678.07					1,901.48		1,901.48		1,678.07	
23.45	CO LIGHT MAINT DIS# 10045 ZONE	410,964.31	2,703.53	(56,487.68)	357,180.16	0.000046424	6,007.91		6,007.91	(821.88)	5,186.03					6,007.91		6,007.91		5,186.03	
23.49	CO LIGHTING MAINT DIST NO 1004A	53,662.84	344.97	(29,108.99)	24,898.82	0.000003236	418.78		418.78	(65.53)	353.25					418.78		418.78		353.25	
23.66	CO LIGHTING MAINT DIST NO 1004B	22,153.19	57.91	(17,101.44)	5,109.66	0.000006664	85.93		85.93	(10.44)	75.49					85.93		85.93		75.49	
23.75	CO LTG MAINT #10075	485,566.80	6,243.48	(183,403.17)	308,407.11	0.000040085	5,187.56		5,187.56	(702.52)	4,485.04					5,187.56		5,187.56		4,485.04	
23.81	CO LTG DIST - CALABASAS	56,437.14	0.47	0.00	56,437.61	0.000007335	949.25		949.25	(117.69)	831.56					949.25		949.25		831.56	
23.82	CO LTG DIST - MALIBU	211,064.25	0.00	0.00	211,064.25	0.000027433	3,550.21		3,550.21	(475.12)	3,075.09					3,550.21		3,550.21		3,075.09	
30.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT	299,376.29	0.00	0.00	299,376.29	0.000038911	5,035.62		5,035.62	(646.84)	4,388.78					5,035.62		5,035.62		4,388.78	
30.70	LA CO FLOOD CONTROL MAINT	12,395,831.34	231,131.02	(1,910,187.06)	10,716,775.30	0.001392892	180,259.59	724.80	180,984.39	(24,041.22)	156,943.17					180,984.39		180,984.39		156,943.17	
33.10	ATHENS WOODCREST OLIVETA G/	70,117,003.40	1,308,165.77	(10,807,443.84)	60,617,725.33	0.007878672	1,019,609.68	4,102.46	1,023,712.14	(135,988.82)	887,723.32					1,023,712.14		1,023,712.14		887,723.32	
33.30	BELVEDERE GARBAGE DISPOSAL I	302,254.08	13,080.24	0.00	315,334.32	0.000040985	5,304.03		5,304.03	(690.23)	4,613.80					5,304.03		5,304.03		4,613.80	
33.60	FIRESTONE GARBAGE DISPOSAL I	1,142,329.21	106,746.51	(107,838.52)	1,141,237.10	0.000148330	19,195.96		19,195.96	(2,673.23)	16,522.73					19,195.96		19,195.96		16,522.73	
33.80	MALIBU GARBAGE DISPOSAL DISTI	1,255,910.88	18,637.73	(79,772.00)	1,194,776.61	0.000155289	20,096.56		20,096.56	(2,718.04)	17,378.52					20,096.56		20,096.56		17,378.52	
34.00	MESA HEIGHTS GARBAGE DIS DIST	317,189.14	2,704.45	0.00	319,893.59	0.000041578	5,380.77		5,380.77	(685.67)	4,695.10					5,380.77		5,380.77		4,695.10	
34.40	WALNUT PARK GARBAGE DISPOSX	258,169.38	2,779.60	0.00	260,948.98	0.000033916	4,389.20		4,389.20	(588.73)	3,800.47					4,389.20		4,389.20		3,800.47	
36.20	BELLA VISTA REC & PARK DIST	102,462.12	3,792.00	0.00	106,254.12	0.000013810	1,787.21		1,787.21	(240.94)	1,546.27					1,787.21		1,787.21		1,546.27	
36.40	HACIENDA REC & PARK DIST	5,843.70	55.87	0.00	5,899.57	0.000000767	99.26		99.26	(13.47)	85.79					99.26		99.26		85.79	
36.60	MONTEBELLO REC & PARK DIST	34,169.11	366.08	0.00	34,535.19	0.000004489	580.94		580.94	(77.17)	503.77					580.94		580.94		503.77	
47.04	LA CO WATERWORKS #40 ANTELO	91,116.30	3,413.60	0.00	94,529.90	0.000012286	1,589.98		1,589.98	(214.38)	1,375.60					1,589.98		1,589.98		1,375.60	
48.40	LA CO WATERWORKS NO 21 MAIL	929,838.02	13,451.41	(431,707.55)	511,581.88	0.000066457	8,604.99	8.12	8,613.11	(1,195.12)	7,417.99					8,613.11		8,613.11		7,417.99	
48.80	LA CO WATERWORKS NO 27 MAIL	40,633.20	582.61	0.00	41,215.81	0.000005357	693.27		693.27	(90.24)	603.03					693.27		693.27		603.03	
49.00	LA CO WATERWORKS NO 29 MAIL	0.00	120.50	0.00	120.50	0.000000016	2.07		2.07		2.07					2.07		2.07		2.07	
49.80	LA CO WATER WKS #37-ACTION M/	459,436.95	5,063.58	0.00	464,500.53	0.000060373	7,813.11		7,813.11	(1,020.94)	6,792.17					7,813.11		7,813.11		6,792.17	
51.00	LA CO WATER WKS NO 29 CAP OL	75,115.24	2,204.44	0.00	77,319.68	0.000010049	1,300.48		1,300.48	(171.71)	1,128.77					1,300.48		1,300.48		1,128.77	
51.70	LA CO WATER WKS NO 36 CAP OL	1,204,462.62	13,275.15	0.00	1,217,737.77	0.000158273	20,482.73		20,482.73	(2,676.48)	17,806.25					20,482.73		20,482.73		17,806.25	
51.75	LA CO WATER WKS NO 40 ACO FU	25,758.25	141.74	0.00	25,899.99	0.000003366	435.61		435.61	(60.41)	385.20					435.61		435.61		385.20	
53.10	ARTESIA CF TRY DISTRICT	843,967.38	18,907.99	(329,433.32)	533,442.05	0.000069333	8,972.65	6.20	8,978.85	(1,258.82)	7,720.03					8,978.85		8,978.85		7,720.03	
		161,039.54	2,312.89	(71,637.58)	91,711																

ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	2004-2005 AA62		2004-2005 RS71		2004-2005		2004-2005		SB 2557		OTHER ADJ. (NO SOI)	SPECIAL DIST. ADMIN COST	COMMISSION CHARGES	ADJUSTED ADMIN COST
		AF91 GROSS PTR	UNITARY REV. DIST.RPT	COMBINED CRA LOSS	ADJUSTED NET PTR	ADJUSTED PTR RATIO	ADJUSTED COUNTY TOTAL	ADJUSTED COUNTY TOTAL	ADJUSTED COUNTY TOTAL	ADJUSTED COUNTY TOTAL					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				
					(1+2+3)	(Col 4/57,693,901,267) (5 x 129,413,900)	(6+7)	(8+9)							
53.20	DOWNEY CEMETERY DISTRICT	46,612.35	1,117.58	(6,132.64)	41,597.29	0.000005407	699.74	2.91	702.65	(94.09)	608.56				
53.30	LANCASTER CEMETERY DISTRICT	129,437.96	2,172.09	(64,088.86)	67,521.19	0.000008776	1,135.74	0.85	1,136.59	(154.07)	982.52				
53.40	LITTLE LAKE CEMETERY DISTRICT	92,032.12	1,702.09	(27,958.10)	65,776.11	0.000008549	1,106.36	1.08	1,107.44	(149.19)	958.25				
53.90	WILMINGTON CEMETERY DISTRICT	31,650.69	981.34	(3,724.41)	28,907.62	0.000003757	486.21		486.21	(64.09)	422.12				
57.10	ALTADENA LIBRARY DISTRICT MAIL	1,251,494.16	9,345.86	(25,445.92)	1,235,394.10	0.000160568	20,779.73		20,779.73	(2,771.28)	18,008.45				
57.60	PALOS VERDES LIBRARY DIST MAIL	4,363,087.77	33,930.24	(32,057.39)	4,364,960.62	0.000567327	73,420.00		73,420.00	(9,832.00)	63,588.00				
59.60	MIRALESTE REC & PARK DIST	78,296.79	395.57	0.00	78,692.36	0.000010228	1,323.65		1,323.65	(174.42)	1,149.23				
59.70	RIDGECREST RANCHOS REC & PK	13,213.04	217.92	0.00	13,430.96	0.000001748	225.96		225.96	(30.89)	195.07				
59.90	WESTFIELD REC & PARK DIST # 12	26,909.47	83.60	0.00	26,993.07	0.000003508	453.98		453.98	(58.56)	395.42				
61.05	ANTELOPE VALLEY MOSQUITO AB	230,806.97	2,055.23	(111,436.36)	121,425.84	0.000015782	2,042.41	1.08	2,043.49	(269.40)	1,774.09				
61.10	LA CO WEST VECTOR CONTROL I	677,512.07	6,219.02	(59,694.10)	624,036.99	0.000081108	10,496.50	97.85	10,594.35	(1,423.30)	9,171.05				
61.20	COMPTON CREEK MOSQUITO ABA	90,153.44	3,685.51	(18,791.12)	75,047.83	0.000009754	1,282.30		1,282.30	(173.68)	1,088.62				
61.80	GREATER LA CO. VECTOR CONTRI	1,150,625.93	16,980.69	(181,000.09)	1,006,606.53	0.000130832	16,931.48	1.77	16,933.25	(2,282.56)	14,650.69				
66.05	CO SANITATION DIST NO 1 OPERA	2,501,420.77	54,242.11	(609,422.34)	1,946,240.54	0.000252959	32,736.41	0.00	32,736.41	(4,494.86)	28,241.55				
66.10	CO SANITATION DIST NO 2 OPERA	4,568,696.36	115,857.69	(1,066,123.77)	3,618,430.28	0.000470299	80,863.23	42.76	60,905.99	(8,238.63)	52,667.36				
66.15	CO SANITATION DIST NO 3 OPERA	3,500,992.28	64,417.38	(803,146.87)	2,762,262.79	0.000359020	46,462.18		46,462.18	(6,229.61)	40,232.57				
66.20	CO SANITATION DIST NO 4 OPERA	271,458.33	2,072.71	(18,567.91)	254,963.13	0.000033138	4,288.52		4,288.52	(571.92)	3,716.60				
66.25	CO SANITATION DIST NO 5 OPERA	6,870,624.21	140,109.23	(488,895.80)	6,521,837.64	0.000847663	109,699.37		109,699.37	(14,866.00)	94,833.37				
66.30	CO SANITATION DIST NO 8 OPERA	1,654,466.44	27,629.17	(356,911.36)	1,325,184.25	0.000172238	22,289.99		22,289.99	(3,015.82)	19,274.68				
66.35	CO SANITATION DIST NO 9 OPERA	64,731.48	1,158.57	0.00	65,890.05	0.000008564	1,108.30		1,108.30	(126.81)	981.48				
66.45	CO SANIT DIST NO 14 OPERATING	1,760,314.94	17,898.30	(1,251,994.92)	526,218.32	0.000088394	8,851.13		8,851.13	(1,196.84)	7,654.29				
66.50	CO SANIT DIST NO 15 OPERATING	4,351,710.45	68,471.44	(664,612.15)	3,755,569.74	0.000488123	63,169.90	115.40	63,285.30	(8,391.95)	54,893.35				
66.55	CO SANIT DIST NO 16 OPERATING	2,855,603.24	36,148.48	(467,907.44)	2,423,844.28	0.000315034	40,769.78	27.83	40,797.61	(5,434.56)	35,363.05				
66.60	CO SANIT DIST NO 17 OPERATING	296,814.75	2,494.46	(7,554.83)	291,754.38	0.000037920	4,907.38		4,907.38	(653.46)	4,253.92				
66.65	CO SANIT DIST NO 18 OPERATING	2,937,430.30	48,026.72	(908,864.03)	2,076,592.99	0.000269901	34,928.94	14.66	34,943.60	(4,692.25)	30,251.35				
66.70	CO SANIT DIST NO 19 OPERATING	1,022,357.77	10,977.31	(327,570.77)	705,784.31	0.000091730	11,871.14		11,871.14	(1,561.29)	10,309.85				
66.75	CO SANIT DIST NO 20 OPERATING	935,489.30	6,601.54	(477,880.78)	464,210.06	0.000060335	7,808.19		7,808.19	(1,002.12)	6,806.07				
66.80	CO SANIT DIST NO 21 OPERATING	3,109,070.85	39,171.72	(918,006.56)	2,230,236.01	0.000289871	37,513.34		37,513.34	(4,974.31)	32,539.03				
66.85	CO SANIT DIST NO 22 OPERATING	2,775,204.88	35,096.26	(820,428.56)	1,999,872.58	0.000258630	33,470.32		33,470.32	(4,451.91)	29,018.41				
66.90	CO SANIT DIST NO 23 OPERATING	328,441.33	2,279.99	(66,950.67)	263,770.65	0.000034283	4,436.70		4,436.70	(608.49)	3,828.21				
67.05	CO SANIT DIST NO 26 OPERATING	1,763,863.96	15,205.17	(4,488.06)	1,774,581.07	0.000230648	29,849.06		29,849.06	(3,834.73)	26,014.33				
67.10	CO SANIT DIST NO 27 OPERATING	175,789.33	676.38	0.00	176,465.71	0.000022936	2,968.24		2,968.24	(396.76)	2,571.48				
67.15	CO SANIT DIST NO 28 OPERATING	303,306.70	656.62	0.00	304,563.32	0.000039585	5,122.85		5,122.85	(682.69)	4,440.16				
67.20	CO SANIT DIST NO 29 OPERATING	141,584.47	1,114.86	(88,677.43)	54,021.90	0.000007021	908.61		908.61	(114.53)	794.08				
67.35	CO SANIT DIST NO 32 OPERATING	2,298,036.18	34,092.52	(28,343.27)	2,303,785.43	0.000299430	38,750.40		38,750.40	(5,050.21)	33,700.19				
67.80	SOUTH BAY CITIES SANIT DIST OPI	2,550,247.46	81,899.55	(39,618.82)	2,592,528.19	0.000336959	43,607.18	667.30	44,274.48	(5,914.93)	38,359.55				
68.05	ANTELOPE VALLEY SOIL CONSERV I	163,131.16	2,257.25	(59,689.98)	105,698.43	0.000013738	1,777.89		1,777.89	(235.15)	1,542.74				
68.22	TPNGA-LAS VIRG RESOURCE CON	154,802.79	990.93	(1,441.36)	154,352.36	0.000020062	2,596.30		2,596.30	(345.15)	2,251.15				
95.80	SOUTH BAY HOSPITAL DIST	1,705,147.40	13,335.93	(44,381.05)	1,674,102.28	0.000217588	28,158.91	312.30	28,471.21	(3,760.65)	24,710.56				
100.52	CITY-ALHAMBRA LT DIST #1	980,205.68	20,379.25	(176,546.93)	824,038.00	0.000071103	13,860.62		13,860.62		13,860.62				
114.51	CITY-BALDWIN PK CONSOL. LT DIS	688,208.08	9,838.21	(147,784.68)	550,261.61	0.000071519	9,255.55		9,255.55		9,255.55				
118.41	CITY-BELFLOWER VEHICLE PD #1	220.53	4.28	(88.38)	136.43	0.000000018	2.33		2.33		2.33				
126.21	CALABASAS LIBRARY FUND #28	1,030,463.13	0.00	0.00	1,030,463.13	0.000133932	17,332.66		17,332.66		17,332.66				
126.22	CITY-CALABASAS LDSCSE MD #24	889,141.90	9.21	0.00	889,151.11	0.000115566	14,955.85		14,955.85		14,955.85				
136.41	CITY-COVINA VEHICLE PD #1	1,965.80	4,676.87	(869.97)	5,772.70	0.000000750	97.06		97.06		97.06				
138.60	CITY-CUDAHY LT DIST ZN #1	7,671.84	94.09	(4,478.63)	3,287.30	0.000000427	55.26		55.26		55.26				
138.61	CITY-CUDAHY LT DIST ZN #2	6,766.83	7.96	(5,748.47)	1,026.32	0.000000133	17.21		17.21		17.21				
138.62	CITY-CUDAHY LT DIST ZN #3	7,138.59	81.34	(3,807.92)	3,412.01	0.000000443	57.33		57.33		57.33				
142.21	CITY-CERP INDUST MAIN DIS	86,549.11	162.89	(76,041.54)	10.6	0.000001387	179.50		179.50		179.50				

RECOVERY OF ADMIN COST FC... SPECIAL DISTRICTS (SB2557)
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ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	2004-2005 AA62		2004-2005 RS71		2004-2005		2004-2005		SB 2557		OTHER ADJ. (NO. SOI)	SPECIAL DIST. ADMIN COST (6+7)	COMMISSION CHARGES (9)	ADJUSTED ADMIN COST (10) (8+9)
		AF91 GROSS PTR	UNITARY REV. DIST. RPT	COMBINED CRA LOSS	ADJUSTED NET PTR	ADJUSTED PTR RATIO	COUNTY TOTAL \$129,413,900	ADJUSTED PTR RATIO	ADJUSTED PTR RATIO	ADJUSTED PTR RATIO					
142.52	CITY-CERRITOS	1,083,776.94	7,982.14	(507,844.83)	583,914.25	0.000075893	9,821.61	9,821.61	9,821.61	9,821.61		9,821.61		9,821.61	
143.64	CITY-DOWNEY	310,557.76	2,115.81	(13.10)	312,660.47	0.000040637	5,258.99	5,258.99	5,258.99	5,258.99		5,258.99		5,258.99	
143.65	CITY-DOWNEY	114,369.00	2,840.81	(35,005.25)	82,204.56	0.000010584	1,422.62	1,422.62	1,422.62	1,422.62		1,422.62		1,422.62	
143.66	CITY-DOWNEY	13,265.95	74.42	0.00	13,340.37	0.000001734	224.40	224.40	224.40	224.40		224.40		224.40	
143.67	CITY-DOWNEY	5,367.99	29.64	0.00	5,397.63	0.000000702	90.85	90.85	90.85	90.85		90.85		90.85	
144.51	CITY-EL MONTE	10,540.15	32.80	(2,576.77)	7,996.18	0.000001039	134.46	134.46	134.46	134.46		134.46		134.46	
145.53	CITY-DUARTE	85,821.66	538.75	(75,014.92)	11,345.49	0.000001475	190.89	190.89	190.89	190.89		190.89		190.89	
145.54	CITY-DUARTE	206,437.57	1,602.81	(59,922.77)	148,117.61	0.000019251	2,491.35	2,491.35	2,491.35	2,491.35		2,491.35		2,491.35	
145.55	CITY-DUARTE	21,010.59	142.18	(13,283.48)	7,869.29	0.000001023	132.39	132.39	132.39	132.39		132.39		132.39	
145.56	CITY-DUARTE	5,539.89	20.97	0.00	5,560.66	0.000000723	93.57	93.57	93.57	93.57		93.57		93.57	
160.31	CITY-GLENDORA	5,229.37	41.28	0.00	5,270.65	0.000000685	88.65	88.65	88.65	88.65		88.65		88.65	
163.50	CO LIGHTING MAINT DIST NO 1003-	238,644.83	443.58	(103,559.86)	135,528.55	0.000017615	2,279.63	2,279.63	2,279.63	2,279.63		2,279.63		2,279.63	
178.21	CITY-LA PUENTE	4,406.02	20.54	0.00	4,426.56	0.000000575	74.41	74.41	74.41	74.41		74.41		74.41	
182.21	LA MIRADA - S.E. REC AND PARK	2,155,684.44	26,941.14	(424,591.45)	1,758,034.13	0.000228497	29,570.69	29,570.69	29,570.69	29,570.69		29,570.69		29,570.69	
183.21	LOMITA WATERWORKS #13 ANNEA	431,118.41	9,134.57	0.00	440,252.98	0.000005721	7,405.19	7,405.19	7,405.19	7,405.19		7,405.19		7,405.19	
186.51	LANCASTER LIGHTING MAINT DIST	542,597.30	10,887.15	(478,318.71)	75,165.74	0.000009770	1,264.37	1,264.37	1,264.37	1,264.37		1,264.37		1,264.37	
222.21	NORWALK-S.E. REC AND PARK	2,327,422.36	29,087.20	(458,410.41)	1,898,099.15	0.000246702	31,926.67	31,926.67	31,926.67	31,926.67	22.42	31,926.67		31,926.67	
230.61	CO LIGHT MAINT D. # 10011 ZONE I	16,680.83	1,419.23	(1,223.47)	16,876.59	0.000002194	283.93	283.93	283.93	283.93		283.93		283.93	
230.62	CO LIGHT MAINT D. # 10011 ZONE I	568,394.37	10,348.03	(104,517.20)	474,225.20	0.000061637	7,976.68	7,976.68	7,976.68	7,976.68		7,976.68		7,976.68	
232.41	CITY-POMONA	797.18	17.46	(251.56)	563.08	0.000000073	9.45	9.45	9.45	9.45		9.45		9.45	
232.42	CITY-POMONA	6,798.12	5,126.80	(1,544.51)	10,380.41	0.000001349	174.58	174.58	174.58	174.58		174.58		174.58	
332.43	CITY-POMONA	3,661.83	9.49	(2,572.24)	1,099.08	0.000000143	18.51	18.51	18.51	18.51		18.51		18.51	
332.44	CITY-POMONA	1,695.65	12.51	(829.99)	878.17	0.000000114	14.75	14.75	14.75	14.75		14.75		14.75	
332.45	CITY-POMONA	1,621.67	237.39	(485.44)	1,373.62	0.000000179	23.17	23.17	23.17	23.17		23.17		23.17	
234.21	CITY-RANCHO P V EL PRADO REC &	1,383.96	3.65	0.00	1,387.61	0.000000180	23.29	23.29	23.29	23.29		23.29		23.29	
234.50	RANCHO P V LIGHTING MAINT DIST	377,877.64	4.09	0.00	377,881.73	0.000049114	6,356.03	6,356.03	6,356.03	6,356.03		6,356.03		6,356.03	
237.22	CITY-ROSEMead	1,909.11	7.34	(565.07)	1,351.38	0.000000176	22.78	22.78	22.78	22.78		22.78		22.78	
237.51	CITY-ROSEMead	616,324.08	14,391.01	(91,204.73)	539,510.36	0.000070122	9,074.76	9,074.76	9,074.76	9,074.76	175.37	9,250.13		9,250.13	
241.41	CITY-SAN DIMAS	1,434.94	7.52	(1,294.49)	147.97	0.000000019	2.46	2.46	2.46	2.46		2.46		2.46	
241.42	CITY-SAN DIMAS	68.09	0.00	(61.59)	6.50	0.000000001	0.13	0.13	0.13	0.13		0.13		0.13	
241.61	CITY-SAN DIMAS	790,625.61	13,776.35	(120,903.14)	683,498.82	0.000088836	11,496.61	11,496.61	11,496.61	11,496.61		11,496.61		11,496.61	
241.62	CITY-SAN DIMAS	61,049.15	510.36	(6,257.58)	55,301.93	0.000007188	930.23	930.23	930.23	930.23		930.23		930.23	
249.32/2	STA CLRTA STREET LIGHT MAINT #	1,758,286.90	20,164.85	(22,888.39)	1,755,563.36	0.000228176	29,529.15	29,529.15	29,529.15	29,529.15		29,529.15		29,529.15	
249.76/2	VLANCIA AREA WIDE LDSCP T1A S.C	487,818.88	3,149.47	0.00	490,968.15	0.000063813	8,258.29	8,258.29	8,258.29	8,258.29		8,258.29		8,258.29	
249.77/2	LDSCP MISC MAINT #01 ZN T2 S.C.	55,437.95	467.45	0.00	55,905.40	0.000007266	940.32	940.32	940.32	940.32		940.32		940.32	
249.78/2	LDSCP MISC MAINT #01 ZN T3 S.C.	39,793.63	210.82	0.00	40,004.45	0.000005200	672.95	672.95	672.95	672.95		672.95		672.95	
249.79/2	LDSCP MISC MAINT #01 ZN T4 S.C.	20,106.07	121.38	0.00	20,227.45	0.000002629	340.23	340.23	340.23	340.23		340.23		340.23	
249.82/2	LDSCOPE MISC MAINT #01 ZN T5 S.C	35,243.82	333.16	0.00	35,576.98	0.000004624	598.41	598.41	598.41	598.41		598.41		598.41	
256.51	CITY-SIERRA MADR LT MAIN DIST #	1033.89	5.26	0.00	1,039.15	0.000000135	17.47	17.47	17.47	17.47		17.47		17.47	
256.53	CITY-SIERRA MADR LT MAIN #3 ZN	1,002.65	2.68	(790.39)	214.94	0.000000028	3.62	3.62	3.62	3.62		3.62		3.62	
256.54	CITY-SIERRA MADR LT MAIN #3 ZN	1,159.65	6.22	(930.49)	235.38	0.000000031	4.01	4.01	4.01	4.01		4.01		4.01	
262.21	CITY-SO EL MONTE M.I.D.-ROSEME	2,072.24	14.33	(1,101.02)	985.55	0.000000128	16.56	16.56	16.56	16.56		16.56		16.56	
262.22	CITY-SO EL MONTE MID-TRACT 28C	235.22	0.72	(212.77)	23.17	0.000000003	0.39	0.39	0.39	0.39		0.39		0.39	
270.60	CITY-TEMPLE CITY MUN LT DIST	46,815.22	468.97	(2,186.30)	45,097.89	0.000005862	758.62	758.62	758.62	758.62		758.62		758.62	
270.61	CITY-TEMPLE CITY MUN LT DIS ZN	403,244.30	2,957.40	(17,974.59)	388,227.11	0.000050459	6,530.10	6,530.10	6,530.10	6,530.10		6,530.10		6,530.10	
270.62	CITY-TEMPLE CITY MUN LT DIS ZN	83,626.82	593.04	0.00	84,219.86	0.000010946	1,416.56	1,416.56	1,416.56	1,416.56		1,416.56		1,416.56	
280.22	CITY-WEST COVINA MUN MAIN DIS	73,641.07	1,314.58	0.00	74,955.65	0.000009742	1,260.75	1,260.75	1,260.75	1,260.75		1,260.75		1,260.75	
280.80	CITY-WEST COVINA SEWER MAIN I	173,343.20	1,184.55	(34,424.90)	140,102.85	0.000018210	2,356.63	2,356.63	2,356.63	2,356.63		2,356.63		2,356.63	
282.21	WESTLAKE WIDE LDSCAPE M	234,686.95	1,032.76	0.00	235.7*	0.0000030637	3,964.85	3,964.85	3,964.85	3,964.85		3,964.85		3,964.85	

RECOVERY OF ADMIN COST FC... SPECIAL DISTRICTS (SB2557)
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ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005	
		AF91 GROSS PTR	UNITARY REV. DIST.RPT	COMBINED CRA LOSS	ADJUSTED NET PTR	ADJUSTED PTR RATIO															
282.22	WLKE V L LDSCAPE M:#12 1ST NE	66,293.15	451.17	0.00	66,744.32	0.000008675	1,122.67	0.000000000	1,122.67	0.000000000	1,122.67	0.000000000	1,122.67	0.000000000	1,122.67	0.000000000	1,122.67	0.000000000	1,122.67	0.000000000	1,122.67
282.23	WESTLKE VG LOCAL LDSCAPE M C	16,634.51	79.95	0.00	16,714.46	0.000002172	281.09	0.000000000	281.09	0.000000000	281.09	0.000000000	281.09	0.000000000	281.09	0.000000000	281.09	0.000000000	281.09	0.000000000	281.09
282.31	WESTLAKE VG LIGHTING MAINT #1	164,558.55	845.94	0.00	165,404.49	0.0000021498	2,782.14	0.000000000	2,782.14	0.000000000	2,782.14	0.000000000	2,782.14	0.000000000	2,782.14	0.000000000	2,782.14	0.000000000	2,782.14	0.000000000	2,782.14
283.31	W HOLLYWOOD LIGHTING MAINT C	557,170.15	7.50	(38,385.32)	518,792.33	0.0000067429	8,726.25	0.000000000	8,726.25	0.000000000	8,726.25	0.000000000	8,726.25	0.000000000	8,726.25	0.000000000	8,726.25	0.000000000	8,726.25	0.000000000	8,726.25
284.41	CITY-WHITTIER UPTOWN PD	16,362.16	282.85	(10,111.27)	6,533.74	0.000000849	109.87	0.000000000	109.87	0.000000000	109.87	0.000000000	109.87	0.000000000	109.87	0.000000000	109.87	0.000000000	109.87	0.000000000	109.87
284.42	CITY-WHITTIER UPTOWN PD #2	3,927.07	102.38	(2,470.67)	1,558.78	0.000000203	26.27	0.000000000	26.27	0.000000000	26.27	0.000000000	26.27	0.000000000	26.27	0.000000000	26.27	0.000000000	26.27	0.000000000	26.27
300.06	ANTELOPE VY.-E.KERN W.AG-ID.1	4,907.19	116.14	0.00	5,023.33	0.000000653	84.51	0.000000000	84.51	0.000000000	84.51	0.000000000	84.51	0.000000000	84.51	0.000000000	84.51	0.000000000	84.51	0.000000000	84.51
300.10	ANTELOPE VY.-E.KERN W.AG-ID.2	2,653,040.39	47,914.14	(1,012,648.47)	1,688,306.06	0.0000019434	28,397.81	0.000000000	28,397.81	0.000000000	28,397.81	0.000000000	28,397.81	0.000000000	28,397.81	0.000000000	28,397.81	0.000000000	28,397.81	0.000000000	28,397.81
300.18	ANTELOPE VY.-E.KERN W.AG-ID.3	1,538.99	36.27	0.00	1,575.26	0.000000205	26.53	0.000000000	26.53	0.000000000	26.53	0.000000000	26.53	0.000000000	26.53	0.000000000	26.53	0.000000000	26.53	0.000000000	26.53
300.52	LA PUENTE VALLEY CO WATER DIS	176,552.37	13,251.23	(46,186.15)	143,617.45	0.000018666	2,415.64	0.000000000	2,415.64	0.000000000	2,415.64	0.000000000	2,415.64	0.000000000	2,415.64	0.000000000	2,415.64	0.000000000	2,415.64	0.000000000	2,415.64
300.69	QUARTZ HILL WATER DISTRICT	281,974.60	4,261.31	(83,373.02)	202,862.89	0.000026367	3,412.26	0.000000000	3,412.26	0.000000000	3,412.26	0.000000000	3,412.26	0.000000000	3,412.26	0.000000000	3,412.26	0.000000000	3,412.26	0.000000000	3,412.26
300.70	ROWLAND WATER DISTRICT	311,703.47	3,890.32	(129,946.65)	185,648.14	0.000024129	3,122.63	0.000000000	3,122.63	0.000000000	3,122.63	0.000000000	3,122.63	0.000000000	3,122.63	0.000000000	3,122.63	0.000000000	3,122.63	0.000000000	3,122.63
300.78	WEST VALLEY COUNTY WATER DIS	1,816.72	735.84	0.00	2,552.56	0.000000332	42.97	0.000000000	42.97	0.000000000	42.97	0.000000000	42.97	0.000000000	42.97	0.000000000	42.97	0.000000000	42.97	0.000000000	42.97
301.01	LA HABRA HTS CO WATER DIST	445,652.52	7,207.18	0.00	452,859.70	0.000058860	7,617.30	0.000000000	7,617.30	0.000000000	7,617.30	0.000000000	7,617.30	0.000000000	7,617.30	0.000000000	7,617.30	0.000000000	7,617.30	0.000000000	7,617.30
302.01	CASTAIC LAKE WATER AGENCY	13,249,954.56	127,271.64	(55,365.39)	13,321,860.81	0.001731483	224,077.97	0.000000000	224,077.97	0.000000000	224,077.97	0.000000000	224,077.97	0.000000000	224,077.97	0.000000000	224,077.97	0.000000000	224,077.97	0.000000000	224,077.97
303.01	VALLEY COUNTY WATER DISTRICT	284,787.54	4,903.25	(125,796.20)	163,894.59	0.000021302	2,756.77	0.000000000	2,756.77	0.000000000	2,756.77	0.000000000	2,756.77	0.000000000	2,756.77	0.000000000	2,756.77	0.000000000	2,756.77	0.000000000	2,756.77
308.61	PALMDALE WATER DIST ZONE B	50,301.71	523.91	0.00	50,825.62	0.000006606	854.91	0.000000000	854.91	0.000000000	854.91	0.000000000	854.91	0.000000000	854.91	0.000000000	854.91	0.000000000	854.91	0.000000000	854.91
308.62	PALMDALE WATER DIST ZONE B	1,501.65	16.94	0.00	1,518.59	0.000000197	25.49	0.000000000	25.49	0.000000000	25.49	0.000000000	25.49	0.000000000	25.49	0.000000000	25.49	0.000000000	25.49	0.000000000	25.49
308.63	PALMDALE WATER DIST ZONE C	8,289.64	231.96	0.00	8,521.60	0.000001108	143.39	0.000000000	143.39	0.000000000	143.39	0.000000000	143.39	0.000000000	143.39	0.000000000	143.39	0.000000000	143.39	0.000000000	143.39
308.65	PALMDALE WATER DIST ZONE E	1,155,238.25	8,127.25	(449,202.98)	714,162.52	0.000092822	12,012.46	0.000000000	12,012.46	0.000000000	12,012.46	0.000000000	12,012.46	0.000000000	12,012.46	0.000000000	12,012.46	0.000000000	12,012.46	0.000000000	12,012.46
308.66	PALMDALE WATER DIST ZONE A	490,008.41	10,082.89	(237,169.50)	262,921.60	0.000034173	4,422.46	0.000000000	4,422.46	0.000000000	4,422.46	0.000000000	4,422.46	0.000000000	4,422.46	0.000000000	4,422.46	0.000000000	4,422.46	0.000000000	4,422.46
308.67	PALMDALE WATER-WESTMONT IM	152,149.93	764.66	(36.20)	152,878.39	0.000019870	2,571.45	0.000000000	2,571.45	0.000000000	2,571.45	0.000000000	2,571.45	0.000000000	2,571.45	0.000000000	2,571.45	0.000000000	2,571.45	0.000000000	2,571.45
309.01	NEWHALL COUNTY WATER DISTRI	66,321.55	1,045.90	(1,869.38)	65,498.07	0.000008513	1,101.70	0.000000000	1,101.70	0.000000000	1,101.70	0.000000000	1,101.70	0.000000000	1,101.70	0.000000000	1,101.70	0.000000000	1,101.70	0.000000000	1,101.70
309.02	NEWHALL CO.WATER DI-IMP DIS#	55,239.11	700.40	0.00	55,939.51	0.000007271	940.97	0.000000000	940.97	0.000000000	940.97	0.000000000	940.97	0.000000000	940.97	0.000000000	940.97	0.000000000	940.97	0.000000000	940.97
309.03	NEWHALL CO.WATER DI-IMP DIS#	49,713.04	649.03	0.00	50,362.07	0.000006546	847.14	0.000000000	847.14	0.000000000	847.14	0.000000000	847.14	0.000000000	847.14	0.000000000	847.14	0.000000000	847.14	0.000000000	847.14
309.04	NEWHALL CO.WATER DI-IMP DIST	210,020.08	4,292.82	0.00	214,312.70	0.000027855	3,604.82	0.000000000	3,604.82	0.000000000	3,604.82	0.000000000	3,604.82	0.000000000	3,604.82	0.000000000	3,604.82	0.000000000	3,604.82	0.000000000	3,604.82
341.01	LA CANADA IRRIGATION DIST	255,869.34	6,530.25	0.00	262,399.59	0.000034105	4,413.66	0.000000000	4,413.66	0.000000000	4,413.66	0.000000000	4,413.66	0.000000000	4,413.66	0.000000000	4,413.66	0.000000000	4,413.66	0.000000000	4,413.66
342.01	LITTLE ROCK CREEK IRRIGATION D	121,371.68	10,899.23	0.00	132,270.91	0.000017192	2,224.88	0.000000000	2,224.88	0.000000000	2,224.88	0.000000000	2,224.88	0.000000000	2,224.88	0.000000000	2,224.88	0.000000000	2,224.88	0.000000000	2,224.88
342.02	LITTLE ROCK CR. IRR D-SERV AREA	66,468.28	1,789.53	0.00	68,257.81	0.000008872	1,148.16	0.000000000	1,148.16	0.000000000	1,148.16	0.000000000	1,148.16	0.000000000	1,148.16	0.000000000	1,148.16	0.000000000	1,148.16	0.000000000	1,148.16
343.01	PALM RANCH IRRIGATION DIST	33,814.12	596.66	0.00	34,410.78	0.000004472	578.74	0.000000000	578.74	0.000000000	578.74	0.000000000	578.74	0.000000000	578.74	0.000000000	578.74	0.000000000	578.74	0.000000000	578.74
350.90	CENTRAL W. BASIN WATER REP. D	402,665.82	7,025.23	(53,607.48)	356,283.57	0.000048307	5,992.77	0.000000000	5,992.77	0.000000000	5,992.77	0.000000000	5,992.77	0.000000000	5,992.77	0.000000000	5,992.77	0.000000000	5,992.77	0.000000000	5,992.77
350.91	WTR REPLENISHMENT DIST.	165.99	0.83	(19.28)	147.54	0.000000019	2.46	0.000000000	2.46	0.000000000	2.46	0.000000000	2.46	0.000000000	2.46	0.000000000	2.46	0.000000000	2.46	0.000000000	2.46
355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83	337.69	(189.23)	23,152.29	0.000003009	389.41	0.000000000	389.41	0.000000000	389.41	0.000000000	389.41	0.000000000	389.41	0.000000000	389.41	0.000000000	389.41	0.000000000	389.41
360.05	FOOTHILL MUN W DIST IMP DIST #	12,304.99	163.93	0.00	12,468.92	0.000001621	209.78	0.000000000	209.78	0.000000000	209.78	0.000000000	209.78	0.000000000	209.78	0.000000000	209.78	0.000000000	209.78	0.000000000	209.78
360.10	FOOTHILL MUN W DIST IMP DIST #	5,742.43	150.15	0.00	5,892.58	0.000000766	99.13	0.000000000	99.13	0.000000000	99.13	0.000000000	99.13	0.000000000	99.13	0.000000000	99.13	0.000000000	99.13	0.000000000	99.13
360.15	FOOTHILL MUN W DIST IMP DIST #	7,355.77	133.95	0.00	7,489.72	0.000000973	125.92	0.000000000	125.92	0.000000000	125.92	0									

AUDITOR-CONTROLLER, TAX DIVISION
 SB2557 ADMIN COST RECOVERY FOR CRA
 FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71 COMBINED CRA LOSS	2004-2005 STN 620 UNITARY REV. DIST. REPORT	ADJUSTED TOTAL CRA	2004-2005 ADJUSTED RATIO	SB 2557 COUNTY TOTAL 129,413,900	OTHER ADJMTS. NO SOI FILED	ADJUSTED SB2557 ADMIN COST
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(1+2)	(Col 3/57,693,901,267)	(Col 4*129,413,900)		(5+6)
2.02	L.A. COUNTY-MARAVILLA	1,005,758.95	10,173.20	1,015,932.15	0.000132044	17,088.33		17,088.33
2.03	L.A. COUNTY-LANCASTER HOMES	32,835.15	675.93	33,511.08	0.000004356	563.73	(563.73)	
2.04	L.A. COUNTY-WILLOWBROOK	948,908.21	13,456.18	962,364.39	0.000125081	16,187.22		16,187.22
2.06	L.A. COUNTY-EAST COMPTON RP	114,027.04	1,377.87	115,404.91	0.000015000	1,941.21		1,941.21
2.07	L.A. COUNTY-WEST ALTADENA COMM.	498,365.04	2,161.09	500,526.13	0.000065055	8,419.02		8,419.02
100.03	ALHAMBRA-INDUSTRIAL	4,864,313.54	151,781.21	5,016,094.75	0.000651957	84,372.30		84,372.30
100.04	ALHAMBRA-CBD	594,853.92	5,411.06	600,264.98	0.000078018	10,096.61		10,096.61
100.05	ALHAMBRA-INDUSTRIAL-82 ANNEX	2,220,698.44	269,420.17	2,490,118.61	0.000323648	41,884.55		41,884.55
101.02	AGOURA HILLS - RP AREA	1,884,557.80	-	1,884,557.80	0.000244942	31,698.90		31,698.90
104.04	ARCADIA-CENTRAL	3,249,349.27	70,747.96	3,320,097.23	0.000431523	55,845.07		55,845.07
106.02	ARTESIA - CENTRAL COMMIL CORRI RP	624,427.93	-	624,427.93	0.000081159	10,503.10		10,503.10
108.02	CITY AVALON TD1 COMM IMP RP	3,680,683.14	25,631.15	3,706,314.29	0.000481721	62,341.39		62,341.39
112.02	AZUSA-CBD	535,231.89	53,269.75	588,501.64	0.000076489	9,898.74		9,898.74
112.03	AZUSA-CBD 80 ANNEX	10,503.41	19.44	10,522.85	0.000001368	177.04		177.04
112.04	AZUSA-CBD 82 ANNEX	335,046.39	361.63	335,408.02	0.000043594	5,641.67		5,641.67
112.05	AZUSA - WEST END R.P.	3,627,229.80	21,497.57	3,648,727.37	0.000474236	61,372.73		61,372.73
112.06	AZUSA - CBD AMEND #3	608,411.84	1,208.78	609,620.62	0.000079234	10,253.98		10,253.98
112.07	AZUSA-CBD # 5	395,880.88	605.86	396,486.74	0.000051533	6,669.09		6,669.09
112.08	AZUSA-RANCH CENTER R.P.	79,981.52	0.89	79,982.41	0.000010396	1,345.39		1,345.39
114.03	BALDWIN PARK-SAN GABRIEL RIVER	1,796,930.27	5,154.84	1,802,085.11	0.000234223	30,311.71		30,311.71
114.04	BALDWIN PARK-PUENTE MERCED	293,751.93	660.53	294,412.46	0.000038266	4,952.15		4,952.15
114.05	BALDWIN PARK-WEST RAMONA BLVD.	273,611.71	793.60	274,405.31	0.000035665	4,615.55		4,615.55
114.06	BALDWIN PARK-CENT. BUSINESS DIST	861,446.97	187,204.61	1,048,651.58	0.000136296	17,638.60		17,638.60
114.07	BALDWIN PARK - DELTA	281,739.16	2,922.48	284,661.64	0.000036998	4,788.06		4,788.06
114.08	BALDWIN PARK - SIERRA VISTA R.P.	1,897,196.99	969.02	1,898,166.01	0.000246710	31,927.70		31,927.70
116.02	BELL-CHELI INDUSTRIAL	1,641,573.22	7,523.32	1,649,096.54	0.000214338	27,738.32		27,738.32
116.03	BELL-CHELI INDL RP #2	82,917.08	419.94	83,337.02	0.000010832	1,401.81		1,401.81
116.04	BELL-CHELI INDL 87-ANNEX	1,664,234.72	15,840.52	1,680,075.24	0.000218365	28,259.47		28,259.47
118.02	BELLFLOWER RP AREA #1	1,613,985.45	10.56	1,613,996.01	0.000209776	27,147.93		27,147.93
119.02	BELL GARDENS-PROJECT #1	1,137,219.26	60,001.17	1,197,220.43	0.000155606	20,137.58		20,137.58
119.03	BELL GARDENS-CENTRAL	1,182,461.66	5,556.06	1,188,017.72	0.000154410	19,982.80		19,982.80
124.02	BURBANK-GOLDEN STATE	15,705,514.53	83,348.59	15,788,863.12	0.002052127	265,573.76		265,573.76
124.03	BURBANK-CITY CENTER	6,157,829.32	135,520.49	6,293,349.81	0.000817966	105,856.17		105,856.17
124.04	BURBANK-WEST OLIVE	6,767,911.71	10,525.39	6,778,437.10	0.000881014	114,015.46		114,015.46
124.05	BURBANK - S. SAN FERNANDO RP	1,509,286.12	-	1,509,286.12	0.000196167	25,386.74		25,386.74
125.02	CARSON-PROJECT #1	3,265,155.86	36,601.80	3,301,757.66	0.000429140	55,536.68		55,536.68
125.03	CARSON-PROJECT #2	5,062,586.03	52,177.48	5,114,763.51	0.000664782	86,032.03		86,032.03
125.04	CARSON-RP AREA 2-83 ANX	322,117.58	1,235.89	323,353.47	0.000042027	5,438.88		5,438.88
125.05	CARSON-RP #3	3,587,295.16	8,687.14	3,595,982.30	0.000467381	60,485.60		60,485.60
125.06	CARSON-RP AREA 1-85ANX	4,406,284.04	25,152.66	4,431,436.70	0.000575967	74,538.14		74,538.14
125.08	CARSON - MERGED RP2/3 AM	1,677,801.94	-	1,677,801.94	0.000218069	28,221.16		28,221.16
125.09	CARSON-RP #4	1,459,393.54	-	1,459,393.54	0.000189682	24,547.49		24,547.49
128.02	CLAREMONT-VILLAGE	1,029,438.50	98,089.21	1,127,527.71	0.000146548	18,965.35		18,965.35
128.03	CLAREMONT-VILLAGE-82 ANNEX	59,476.69	39.18	59,515.87	0.000007735	1,001.02		1,001.02
128.04	CLAREMC LAGE-83 ANNEX	190,194.37	304.21	190,498.58	0.000024760	3,204.29		3,204.29

**AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
FISCAL YEAR 2004-05**

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71 COMBINED CRA LOSS (1)	2004-2005 STN 620 UNITARY REV. DIST. REPORT (2)	ADJUSTED TOTAL CRA (3) (1 + 2)	2004-2005 ADJUSTED RATIO (4) (Col 3/\$7,893,901,267)	SB 2557 COUNTY TOTAL 129,413,900 (5) (Col 4*129,413,900)	OTHER ADJMTS. NO SOI FILED (6)	ADJUSTED SB2557 ADMIN COST (7) (5 + 6)
128.06	CLAREMONT-Village RP '01 Annex	375,465.59	-	375,465.59	0.000048800	6,315.40		6,315.40
131.03	COMMERCE-TOWN CENTRE	1,181,194.06	5,034.04	1,186,228.10	0.000154178	19,952.78		19,952.78
131.04	COMMERCE-TOWN CENTRE-80 ANNEX	903,122.13	13.68	903,135.81	0.000117383	15,190.99		15,190.99
131.05	COMMERCE-RP 111	181,982.73	1,252.45	183,235.18	0.000023816	3,082.12		3,082.12
131.06	COMMERCE - RP AREA 4	2,475,818.10	-	2,475,818.10	0.000321790	41,844.10		41,844.10
132.02	COMPTON-ROSECRANS	480,788.75	1,228.40	482,017.15	0.000062649	8,107.65		8,107.65
132.04	COMPTON-WALNUT INDUSTRIAL	5,248,258.38	256,182.14	5,504,440.52	0.000715429	92,586.46		92,586.46
132.05	COMPTON-WALNUT INDUSTRIAL-76 ANX	724,023.67	46,046.61	770,070.28	0.000100088	12,952.78		12,952.78
132.06	COMPTON-WALNUT INDUSTRIAL-80 ANX	2,317,851.78	69,045.52	2,386,897.30	0.000310232	40,148.33		40,148.33
132.07	COMPTON RP AREA	1,932,717.54	12.05	1,932,729.59	0.000251203	32,509.16		32,509.16
136.06	COVINA - PROJ. #1	5,257,191.14	56,028.49	5,313,219.63	0.000690575	89,370.00		89,370.00
136.08	COVINA - R.P. #2	741,048.58	2,566.75	743,615.33	0.000096650	12,507.85		12,507.85
136.09	COVINA - PROJECT #2 88 ANNEX	99,320.62	1.17	99,321.79	0.000012909	1,670.60		1,670.60
138.02	CUDAHY-COMM'L INDL	969,061.74	8,923.61	977,985.35	0.000127112	16,450.06		16,450.06
138.03	CUDAHY-COMM'L INDL-82 ANNEX	432,693.98	1,948.24	434,642.22	0.000056492	7,310.85		7,310.85
138.04	CUDAHY RP AREA	20,657.35	0.03	20,657.38	0.000002685	347.48		347.48
138.05	CUDAHY - CITYWIDE RP	650,591.95	-	650,591.95	0.000084559	10,943.11		10,943.11
140.04	CULVER CITY-SLAUSONSEPULVEDA	6,340,656.79	74,095.18	6,414,751.97	0.000833745	107,898.19		107,898.19
140.05	CULVER CITY-OVERLAND/JEFFERSON	4,706,815.42	29,281.20	4,736,096.62	0.000615565	79,662.67		79,662.67
140.06	CULVER CITY-WASHINGTON/CULVER	10,202,274.77	270,137.06	10,472,411.83	0.001361132	176,149.40		176,149.40
140.07	CULVER CITY-COMP AREA #4 RP	1,623,840.17	-	1,623,840.17	0.000211055	27,313.45		27,313.45
142.02	CERRITOS-LOS CERRITOS	7,437,879.05	103,943.97	7,541,823.02	0.000980234	126,855.90		126,855.90
142.04	CERRITOS-LOS COYOTES	17,427,869.56	231,929.27	17,659,798.83	0.002295298	297,043.47		297,043.47
143.02	DOWNEY-PROJECT #1	1,122,482.78	87,744.15	1,210,226.93	0.000157297	20,356.42		20,356.42
143.03	DOWNEY-PROJECT #1-81 ANNEX	337,398.12	1,156.30	338,554.42	0.000044003	5,694.60		5,694.60
143.04	DOWNEY-RP TD 1-85 ANNEX	137,778.38	1.53	137,779.91	0.000017908	2,317.54	(2,317.54)	5,773.15
143.05	DOWNEY-WOODRUFF	343,220.43	6.71	343,227.14	0.000044610	5,773.15		21,314.86
144.05	EL MONTE-EAST VALLEY MALL	1,266,946.42	263.68	1,267,210.10	0.000164703	21,314.86		978.50
144.06	EL MONTE-PLAZA PROJECT	58,075.00	100.68	58,175.68	0.000007561	978.50		1,320.93
144.07	EL MONTE-PLAZA EL MONTE	78,401.93	128.89	78,530.82	0.000010207	1,320.93		507.82
144.08	EL MONTE - CENTER R.P.	30,094.31	96.53	30,190.84	0.000003924	507.82		8,564.22
144.10	EL MONTE - DOWNTOWN RP	509,146.40	9.33	509,155.73	0.000066177	8,564.22		14,406.61
144.12	EL MONTE - CENTER 90 ANNEX	856,490.26	12.00	856,502.26	0.000111322	14,406.61		7,379.57
144.13	EL MONTE TD#4 NORTHWEST RP	438,725.10	2.76	438,727.86	0.000057023	6,744.28		6,744.28
144.15	EL MONTE TD#1 DOWNTOWN RP	400,957.04	-	400,957.04	0.000052114	6,744.28		2,472.71
144.18	EL MONTE - VALLEY DUFFEE RP	147,010.57	-	147,010.57	0.000019107	2,472.71		4,002.12
145.02	DUARTE-HUNTINGTON DR. PHASE I	237,936.90	2,682.84	1,116,872.70	0.000030925	18,786.11		18,786.11
145.04	DUARTE-LAS LOMAS	1,114,189.86	3,014.64	485,176.74	0.000145163	8,160.84		8,160.84
145.06	DUARTE-DAVIS ADDITION	482,162.10	2,672.96	530,792.99	0.000063060	8,928.14		8,928.14
145.08	DUARTE-HUNTINGTON DR. PHASE 2	528,120.03	6,341.94	1,251,076.15	0.000068989	8,928.14		21,043.48
145.09	DUARTE-DAVIS ADDITION-76 ANNEX	1,244,734.21	6,264.91	1,396,715.55	0.000162606	23,493.15		23,493.15
145.10	DUARTE-RANCHO DUARTE RP PHASE II	1,390,450.64	1,260.84	609,916.11	0.000181535	10,259.03		10,259.03
145.11	DUARTE-RANCHO DUARTE RP PHASE I	608,655.27	877.66	196,266.73	0.000079273	3,301.22		3,301.22
145.12	DUARTE-P...O DUARTE #3 AM #1	195,389.07	3.50	-286.02	0.000025509	4,966.78		4,966.78
145.12	DUARTE-P...O DUARTE #3 AM #1	295,282.52			0.000038379			

AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
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SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71 COMBINED CRA LOSS	2004-2005 STN 620 UNITARY REV. DIST. REPORT	ADJUSTED TOTAL CRA	2004-2005 ADJUSTED RATIO	SB 2557 COUNTY TOTAL 129,413,900	OTHER ADJMTS. NO SOI FILED	ADJUSTED SB2557 ADMIN COST
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(1 + 2)	(Col 3/57,693,901,267)	(Col 4*129,413,900)		(5 + 6)
145.13	DUARTE-MERGED R.P.	380,193.32	-	380,193.32	0.000049415	6,394.99		6,394.99
156.02	LENDALE-CENTRAL	16,984,583.83	277,818.51	17,262,402.34	0.002243647	290,359.11		290,359.11
156.03	LENDALE - SAN FERNANDO RP	4,456,550.12	-	4,456,550.12	0.000579232	74,960.67		74,960.67
160.04	LENDORA-PROJECT #1	2,820,223.04	9,962.46	2,830,185.50	0.000367848	47,604.64		47,604.64
160.05	LENDORA-RP #2	322,861.90	1,284.21	324,146.11	0.000042130	5,452.21		5,452.21
160.07	LENDORA-RP #3	2,031,885.55	22,275.55	2,054,161.10	0.000266986	34,551.70		34,551.70
160.09	LENDORA-PROJECT #1-76 ANNEX	255,277.60	15,590.06	270,867.66	0.000035206	4,556.15		4,556.15
160.10	LENDORA-RP 1 83 ANNEX	24,546.67	32.61	24,579.28	0.000003195	413.48		413.48
160.11	LENDORA-RP 4	56,960.11	331.39	57,291.50	0.000007446	963.62		963.62
160.12	LENDORA-RP 3 83 ANNEX	6,477.35	33.67	6,511.02	0.000000846	109.48		109.48
163.01	HAWAIIAN GARDENS - RP1	4,291,381.56	-	4,291,381.56	0.000557764	72,182.41		72,182.41
164.03	HAWTHORNE-PLAZA	583,290.77	13,451.61	596,742.38	0.000077560	10,037.34		10,037.34
164.04	HAWTHORNE-RP #2	5,283,391.04	84,794.42	5,368,185.46	0.000697720	90,294.67		90,294.67
172.02	HUNTINGTON PARK-CBD	2,402,169.66	45,805.26	2,447,974.92	0.000318171	41,175.75		41,175.75
172.03	HUNTINGTON PARK-INDUSTRIAL	1,069,776.45	16,073.21	1,085,849.66	0.000141131	18,264.31		18,264.31
172.04	HUNTINGTON PARK-NORTH	2,490,898.81	18,258.51	2,509,157.32	0.000326123	42,204.85		42,204.85
172.05	HUNTINGTON PARK-SANTA FE RP	998,377.83	435.46	998,813.29	0.000129819	16,800.38		16,800.38
172.06	HUNTINGTON PARK-NEIGHBORHOOD RP	282,439.14	282,439.14	282,439.14	0.000036709	4,750.65		4,750.65
174.02	INDUSTRY-CIVIC/REC. INDL #1	27,564,256.14	329,921.34	27,894,177.48	0.0003625492	469,189.06		469,189.06
174.03	INDUSTRY-TR. DIST. INDL #2	6,659,203.11	36,076.02	6,695,279.13	0.000870206	112,616.75		112,616.75
174.04	INDUSTRY-TR. DIST. INDL #3	4,521,514.64	45,501.35	4,567,015.99	0.000593589	76,818.67		76,818.67
176.02	INGLEWOOD-IN TOWN	871,445.21	184,194.35	1,055,639.56	0.000137205	17,756.23		17,756.23
176.03	INGLEWOOD-LA CIENEGA	394,278.83	2,030.11	396,308.94	0.000051509	6,665.98		6,665.98
176.04	INGLEWOOD-NO. INDUSTRIAL	1,031,293.60	9,070.46	1,040,364.06	0.000135219	17,499.22		17,499.22
176.05	INGLEWOOD-MANCHESTER-PRAIRIE	2,603,885.51	70,149.37	2,674,034.88	0.000347553	44,978.19		44,978.19
176.06	INGLEWOOD-INGLEWOOD-CENTURY	3,309,845.85	7,382.65	3,317,228.50	0.000431150	55,796.80		55,796.80
176.07	INGLEWOOD-LA CIENEGA-76 ANNEX	1,082,177.70	53,121.15	1,135,298.85	0.000147558	19,096.06		19,096.06
176.08	INGLEWOOD - IMPERIAL/PRAIRIE RP	442,759.77	0.75	442,760.52	0.000057547	7,447.38		7,447.38
176.09	INGLEWOOD - CENTURY RP	159,960.33	-	159,960.33	0.000020791	2,690.64		2,690.64
176.10	INGLEWOOD - IN TOWN RP 03 ANNEX	416,559.15	-	416,559.15	0.000054141	7,006.60		7,006.60
176.12	INGLEWOOD - IMP/PRAIRIE RP 03 ANNEX	8,283.23	-	8,283.23	0.000010777	139.38		139.38
177.02	IRWINDALE-PARQUE NORTE	8,477.16	44.03	8,521.19	0.000001108	143.39		143.39
177.04	IRWINDALE-INDUSTRIAL	13,419,716.98	319,961.19	13,739,678.17	0.001785788	231,105.79		231,105.79
177.05	IRWINDALE-NORA FRAUJO	11,699.33	11.36	11,710.69	0.000001522	196.97		196.97
179.02	LAKEWOOD-TOWN CENTRE	4,248,059.06	17,782.76	4,265,841.82	0.000554445	71,752.89		71,752.89
179.03	LAKEWOOD-R.P. #2	1,210,693.54	17.72	1,210,711.26	0.000157360	20,364.57		20,364.57
179.04	LAKEWOOD-R.P. #3	577,441.57	-	577,441.57	0.000075052	9,712.77		9,712.77
180.02	LA VERNE-CENTRAL	3,673,736.27	73,175.58	3,746,911.85	0.000486998	63,024.31		63,024.31
180.03	LA VERNE-CENTRAL RP 83 ANNEX	2,583,667.49	18,010.69	2,601,678.18	0.000338148	43,761.05		43,761.05
180.04	LA VERNE-CENTRAL 95ANNEX	298,203.40	1.31	298,204.71	0.000038759	5,015.95		5,015.95
181.02	LAWNDALE-ECONOMIC REVITAL RP	2,022,547.35	-	2,022,547.35	0.000262877	34,019.94		34,019.94
182.02	LA MIRADA-IND'L COMM'L	4,699,967.15	60,307.73	4,760,274.88	0.000618708	80,069.42		80,069.42
182.03	LA MIRADA-VALLEY VIEW	439,771.13	760.02	440,531.15	0.000057257	7,409.85		7,409.85
182.04	LA MIRADA-BEACH BLVD.	2,619,393.02	1,163.64	2,620,556.66	0.000340602	44,078.63		44,078.63
182.05	LA MIRADA 'L COMM'L 89 ANNEX	2,930,583.59	33.28	2,930,616.87	0.000380901	49,293.88		49,293.88

**AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
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SCHEDULE B - 3

ACCT. #	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER ADJMTS. NO SOI FILED (6)	ADJUSTED	
		COMBINED CRA LOSS (1)	UNITARY REV. DIST. REPORT (2)	ADJUSTED TOTAL CRA (3) (1 + 2)	ADJUSTED RATIO (4) (Col 3/57,893,901,267)	COUNTY TOTAL 129,413,900 (5) (Col 4*129,413,900)	ADJUSTED ADMIN COST SB2557 ADMIN COST (7) (5 + 6)					
182.06	LA MIRADA- RP #4	245,116.85	-	245,116.85	0.000031859	4,123.00	4,123.00	4,123.00	4,123.00		4,123.00	
184.02	LONG BEACH-WEST BEACH	1,213,075.63	4,851.01	1,217,926.64	0.000158298	20,485.96	20,485.96	20,485.96	20,485.96		20,485.96	
184.03	LONG BEACH-POLY HIGH	504,896.92	7,627.05	512,523.97	0.000066614	8,620.78	8,620.78	8,620.78	8,620.78		8,620.78	
184.04	LONG BEACH-DOWNTOWN	12,408,838.24	434,970.51	12,843,808.75	0.001669349	216,036.96	216,036.96	216,036.96	216,036.96		216,036.96	
184.05	LONG BCH-WEST L.B. IND'L	6,724,460.70	989,976.00	7,714,436.70	0.001002669	129,759.31	129,759.31	129,759.31	129,759.31		129,759.31	
184.06	LONG BEACH-LOS ALTOS RP	515,748.11	1.92	515,750.03	0.000067034	8,675.13	8,675.13	8,675.13	8,675.13		8,675.13	
184.09	LONG BEACH-N. LONG BEACH RP	24,359,866.30	-	24,359,866.30	0.003166127	409,740.84	409,740.84	409,740.84	409,740.84		409,740.84	
184.10	LONG BEACH-NEW CENTRAL LB RP	7,670,667.50	-	7,670,667.50	0.000996980	129,023.07	129,023.07	129,023.07	129,023.07		129,023.07	
186.02	LANCASTER-CBD	708,082.81	7,535.57	715,618.38	0.000093011	12,036.92	12,036.92	12,036.92	12,036.92		12,036.92	
186.03	LANCASTER-FOX FIELD RP	987,140.09	3,635.80	990,775.89	0.000128774	16,665.15	16,665.15	16,665.15	16,665.15		16,665.15	
186.04	LANCASTER-AMARGOZA	8,425,892.87	20,530.78	8,446,423.65	0.001097808	142,071.61	142,071.61	142,071.61	142,071.61		142,071.61	
186.05	LANCASTER-RESIDENTIAL	3,833,244.14	15,307.13	3,848,551.27	0.000500208	64,733.87	64,733.87	64,733.87	64,733.87		64,733.87	
186.07	LANCASTER-R.P. #5	9,979,492.02	92,379.79	10,071,871.81	0.001309072	169,412.11	169,412.11	169,412.11	169,412.11		169,412.11	
186.08	LANCASTER-R.P. #6	12,767,608.21	157.39	12,767,765.60	0.001659466	214,757.97	214,757.97	214,757.97	214,757.97		214,757.97	
186.09	LANCASTER-R.P. #7	732,277.24	2.80	732,280.04	0.000095177	12,317.23	12,317.23	12,317.23	12,317.23		12,317.23	
188.03	LOS ANGELES CITY-LITTLE TOKYO	2,642,852.14	14,305.13	2,657,157.27	0.000345359	44,694.26	44,694.26	44,694.26	44,694.26		44,694.26	
188.04	LOS ANGELES CITY-NORMANDIE	1,541,139.70	206,434.66	1,747,574.36	0.000227138	29,394.81	29,394.81	29,394.81	29,394.81		29,394.81	
188.05	LOS ANGELES CITY-BEACON	881,217.63	7,906.75	889,124.38	0.000115562	14,955.33	14,955.33	14,955.33	14,955.33		14,955.33	
188.07	LOS ANGELES CITY-PICO UNION #1	1,245,806.43	5,385.87	1,251,192.30	0.000162621	21,045.42	21,045.42	21,045.42	21,045.42		21,045.42	
188.08	LOS ANGELES CITY-BUNKER HILL	24,353,205.59	1,628,773.32	25,981,978.91	0.003376958	437,025.30	437,025.30	437,025.30	437,025.30		437,025.30	
188.09	LOS ANGELES CITY-HOOVER	575,973.26	11,336.38	587,309.64	0.000076334	9,878.68	9,878.68	9,878.68	9,878.68		9,878.68	
188.10	LOS ANGELES CITY-WATTS	317,073.13	3,219.90	320,293.03	0.000041629	5,387.37	5,387.37	5,387.37	5,387.37		5,387.37	
188.18	LOS ANGELES CITY-MONTEREY HILLS	2,778,752.18	6,086.44	2,784,838.62	0.000361954	46,841.88	46,841.88	46,841.88	46,841.88		46,841.88	
188.19	LOS ANGELES CITY-HARBOR IND'L	1,237,817.95	14,462.95	1,252,280.90	0.000162763	21,063.79	21,063.79	21,063.79	21,063.79		21,063.79	
188.20	LOS ANGELES CITY-CBD	4,006,973.72	2,617,174.48	6,624,148.20	0.000860961	111,420.32	111,420.32	111,420.32	111,420.32	(111,420.32)	0	
189.01	LOS ANGELES CITY-PICO UNION #2	2,181,607.55	24,466.66	2,206,074.21	0.000286730	37,106.85	37,106.85	37,106.85	37,106.85		37,106.85	
189.02	LOS ANGELES CITY-NO. HOLLYWOOD	8,235,403.86	240,472.43	8,475,876.29	0.001101636	142,567.01	142,567.01	142,567.01	142,567.01		142,567.01	
189.03	LOS ANGELES CITY-CHINATOWN	3,551,503.05	24,099.58	3,575,602.63	0.000464732	60,142.78	60,142.78	60,142.78	60,142.78		60,142.78	
189.04	LOS ANGELES CITY-ADAMS/NORMANDIE	2,871,340.34	2,411.53	2,873,751.87	0.000373510	48,337.39	48,337.39	48,337.39	48,337.39	(48,337.39)	0	
189.05	LOS ANGELES-RODEO/LA CIENEGA RP	483,017.62	907.48	483,925.10	0.000062897	8,139.75	8,139.75	8,139.75	8,139.75	(8,139.75)	0	
189.06	LOS ANGELES-HOOVER AM. #1 84 ANX	2,182,576.99	3,120.76	2,185,697.75	0.000284082	36,764.16	36,764.16	36,764.16	36,764.16		36,764.16	
189.07	LOS ANGELES-CRENSHAW RP	1,165,842.84	925.70	1,166,768.54	0.000151648	19,625.36	19,625.36	19,625.36	19,625.36		19,625.36	
189.08	LOS ANGELES-HOLLYWOOD RP	20,491,626.48	49,757.16	20,541,383.64	0.002669827	345,512.72	345,512.72	345,512.72	345,512.72		345,512.72	
189.09	LOS ANGELES-HOOVER 90 ANNEX	46,604.40	-	46,604.40	0.00006057	783.86	783.86	783.86	783.86		783.86	
189.10	LOS ANGELES - EARTH LAUREL CYN	1,006,668.64	-	1,006,668.64	0.000130840	16,932.51	16,932.51	16,932.51	16,932.51		16,932.51	
189.11	LOS ANGELES-EQUAKE HO/BEV-NORM	3,029,074.63	-	3,029,074.63	0.000393698	50,949.99	50,949.99	50,949.99	50,949.99		50,949.99	
189.12	LOS ANGELES-BROAD/MANCHES REC	201,889.77	-	201,889.77	0.000026240	3,395.82	3,395.82	3,395.82	3,395.82		3,395.82	
189.13	LOS ANGELES - TD1 CRENS. 95ANX	148,478.83	0.32	148,479.15	0.000019298	2,497.43	2,497.43	2,497.43	2,497.43		2,497.43	
189.16	LOS ANGELES-EQUAKE COUNCIL #3	8,874,589.33	-	8,874,589.33	0.0001153458	149,273.50	149,273.50	149,273.50	149,273.50		149,273.50	
189.17	LOS ANGELES-EQUAKE COUNCIL #7	9,121,172.22	-	9,121,172.22	0.001185507	153,421.08	153,421.08	153,421.08	153,421.08		153,421.08	
189.18	LOS ANGELES - CRENSHAW/SLAUSON RP	630,302.63	2.21	630,304.84	0.000081923	10,601.97	10,601.97	10,601.97	10,601.97		10,601.97	
189.19	LOS ANGELES - WATTS CORRIDOR	304,240.42	0.45	304,240.87	0.000039543	5,117.41	5,117.41	5,117.41	5,117.41		5,117.41	
189.20	LOS ANGELES-WILSHIRE CTR & KOREA	5,045,376.44	-	5,045,376.44	0.000655763	84,864.85	84,864.85	84,864.85	84,864.85		84,864.85	
190.01	LOS ANGELES - STA MONICA FWY CD9	4,622,787.84	3.19	4,622,791.03	0.000600838	77,756.79	77,756.79	77,756.79	77,756.79		77,756.79	
190.02	LOS ANG VERMONT/MANCHESTER	388,627.01	-	388,627.01	0.000050511	6,536.83	6,536.83	6,536.83	6,536.83		6,536.83	

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SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71	2004-2005 STN 620	ADJUSTED	2004-2005	SUB	OTHER	ADJUSTED
		COMBINED	UNITARY REV.	TOTAL	ADJUSTED	COUNTY TOTAL	ADJMTS. NO	ADMIN COST
		CRA LOSS	DIST. REPORT	CRA	RATIO	129,413,900	SOI FILED	SB2557
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(1+2)	(Col 3/57,693,901,267)	(Col 4*129,413,900)		(5+6)
190.03	LOS ANGELES - WESTERN/SLAUSON	457,656.48	-	457,656.48	0.000059483	7,697.93		7,697.93
190.04	LOS ANGELES - MID-CITY RECOVERY RP	2,202,400.65	-	2,202,400.65	0.000286253	37,045.12		37,045.12
190.05	L A CITY-WESTLAKE RECOV RP	2,782,081.87	-	2,782,081.87	0.000361596	46,795.55		46,795.55
190.06	L A CITY-ADELANTE EASTSIDE	3,939,992.49	-	3,939,992.49	0.000512093	66,271.95		66,271.95
190.07	L A CITY-PACIFIC CORRIDOR	1,023,198.96	-	1,023,198.96	0.000132988	17,210.50		17,210.50
190.08	L A CITY-CITY CENTER	4,446,133.23	-	4,446,133.23	0.000577878	74,785.45	(74,785.45)	-
190.10	L A CITY-CENTRAL INDUSTRIAL RP	1,181,124.92	-	1,181,124.92	0.000153514	19,866.85	(19,866.85)	-
200.02	LYNWOOD-PROJ. AREA #1-A	249,007.23	3,519.13	252,526.36	0.000032822	4,247.62		4,247.62
200.03	LYNWOOD-ALAMEDA	773,478.94	5,916.50	779,395.44	0.000101300	13,109.63		13,109.63
200.05	LYNWOOD-PROJ.AREA A-81 ANNEX	1,950,763.27	15,589.73	1,966,353.00	0.000255573	33,074.70		33,074.70
200.06	LYNWOOD-PROJ.AREA A-89 ANNEX	749,882.96	35.41	749,918.37	0.000097469	12,613.84		12,613.84
208.02	MAYWOOD-WESTSIDE	227,777.61	619.90	228,397.51	0.000029686	3,841.78		3,841.78
208.03	MAYWOOD-PROJECT #2	443,347.18	2,680.10	446,027.28	0.000057972	7,502.38		7,502.38
208.04	MAYWOOD-CITYWIDE RP	894,015.77	-	894,015.77	0.000116198	15,037.64		15,037.64
212.04	MONROVIA-CENTRAL	4,141,357.41	116,113.96	4,257,471.37	0.000553357	71,612.09		71,612.09
212.05	MONROVIA-CENTRAL RP #1-78 ANNEX	106,620.48	274.92	106,895.40	0.000013894	1,798.08		1,798.08
212.06	MONROVIA-CENTRAL RP #1-80 ANNEX	921,651.04	1,461.76	923,112.80	0.000119980	15,527.08		15,527.08
212.07	MONROVIA-CENTRAL RP#1 - 03 ANNEX	132,678.72	-	132,678.72	0.000017245	2,231.74		2,231.74
216.05	MONTEBELLO-S. IND'L	2,086,821.77	265,016.97	2,351,838.74	0.000305676	39,558.72		39,558.72
216.07	MONTEBELLO-MONTE. HILLS	5,599,432.56	376,679.30	5,976,111.86	0.000776734	100,520.18		100,520.18
216.08	COMMERCE-PROJECT #1	6,558,224.15	316,458.95	6,874,683.10	0.000893524	115,634.43		115,634.43
216.09	MONTEBELLO-MONTE. HILLS-76 ANNEX	723,465.35	6,148.29	729,613.64	0.000094830	12,272.32		12,272.32
216.11	MONTEBELLO-ECO RIVITAL PROJ	2,143,073.35	16,652.75	2,159,726.10	0.000280706	36,327.26		36,327.26
220.04	MONTEREY PARK-ATLANTIC/GARVEY	101,933.42	11,589.93	113,523.35	0.000014755	1,909.50		1,909.50
220.05	MONTEREY PARK-FREEWAY	54,291.05	756.16	55,047.21	0.000007155	925.96		925.96
220.07	MONTEREY PARK-ATL/GAR. 76 ANNEX	2,465,430.24	217,287.82	2,682,718.06	0.000348681	45,124.17		45,124.17
220.08	MONTEREY PARK-SOUTHEAST RP	-	0.28	0.28	0.000000000	-		-
220.09	MONTEREY PARK-CENTRAL COMMERCIAL	1,729,414.75	310.60	1,729,725.35	0.000224818	29,094.57		29,094.57
220.10	MONTEREY PARK-ATL/GARVEY	477,771.44	7.12	477,778.56	0.000062098	8,036.34		8,036.34
220.12	MONTEREY PARK- FWY 90 ANX	24,155.58	0.89	24,156.47	0.000003140	406.36		406.36
220.13	MONTEREY PARK-CENT COMMML 99ANX	606,543.21	-	606,543.21	0.000078834	10,202.22		10,202.22
222.02	NORWALK-RP	3,614,442.98	101,678.37	3,716,121.35	0.000482996	62,506.40		62,506.40
222.03	NORWALK-RP #2	1,519,710.23	199.62	1,519,909.85	0.000197547	25,565.33		25,565.33
222.04	NORWALK-RP #3	602,199.04	-	602,199.04	0.000078270	10,129.23		10,129.23
225.02	PALMDALE-PROJECT #1	3,576,302.38	23,185.84	3,599,488.22	0.000467837	60,544.61		60,544.61
225.03	PALMDALE-PROJECT #2	3,634,234.74	114,649.61	3,748,884.35	0.000487254	63,057.44		63,057.44
225.04	PALMDALE-PROJECT #1-82 ANNEX	406,370.18	915.90	407,286.08	0.000052936	6,850.65		6,850.65
225.05	PALMDALE - R.P. #3	5,434,646.28	24,866.09	5,459,512.37	0.000709590	91,830.81		91,830.81
225.06	PALMDALE - PROJECT #4	14,623,799.19	90,289.43	14,714,088.62	0.001912435	247,495.67		247,495.67
226.06	PARAMOUNT-PROJECT #1-81 ANNEX	457,744.60	82,837.27	540,581.87	0.000070261	9,092.75		9,092.75
226.07	PARAMOUNT - RP#2	143,067.24	0.23	143,067.47	0.000018595	2,406.45		2,406.45
226.08	PARAMOUNT - RP#3	274,452.41	3.41	274,455.82	0.000035672	4,616.45		4,616.45
228.02	PASADENA-PEPPER	555,400.34	1,123.51	556,523.85	0.000072333	9,360.90		9,360.90
228.03	PASADENA-DOWNTOWN	13,542,102.47	665,992.34	14,208,094.81	0.001846670	238,984.77		238,984.77
228.04	PASADENA - GABRIEL BLVD.	96,941.74	767.14	97,708.88	0.000012700	1,643.56	(1,643.56)	-

AUDITOR-CONTROLLER, TAX DIVISION
 SB2557 ADMIN COST RECOVERY FOR CRA
 FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	ADJUSTED
		COMBINED	CRA LOSS	UNITARY REV.	DIST. REPORT	ADJUSTED	TOTAL	ADJUSTED	RATIO		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
228.05	PASADENA-ORANGE GROVE	683,033.27	1,835.10	684,868.37	0.000089014	11,519.65		11,519.65			11,519.65
228.06	PASADENA-VILLA PARK	1,006,404.97	3,281.41	1,009,686.38	0.000131232	16,983.24		16,983.24			16,983.24
228.09	PASADENA-LAKEWASH RP	308,926.30	611.87	309,538.17	0.000040232	5,206.58		5,206.58			5,206.58
228.10	PASADENA - OLD PASADENA	2,678,137.06	2,725.45	2,680,862.51	0.0000348440	45,092.98		45,092.98			45,092.98
228.11	PASADENA - LINCOLN AVE. R.P.	270,862.74	83.82	270,946.56	0.000035216	4,557.44		4,557.44			4,557.44
228.12	PASADENA - FAIROAKS 87 ANNEX	321,548.03	57.13	321,605.16	0.000041800	5,409.50		5,409.50			5,409.50
230.02	PICO RIVERA-PROJECT #1	1,586,074.48	20,591.34	1,606,665.82	0.000208823	27,024.60		27,024.60			27,024.60
230.03	PICO RIVERA-PROJ. #1-78 ANNEX	1,424,894.61	6,454.86	1,431,349.47	0.000186037	24,075.77		24,075.77			24,075.77
230.04	PICO RIVERA - R.P.#1 84 ANNEX	1,364,906.01	17,892.83	1,382,798.84	0.000179727	23,259.17		23,259.17			23,259.17
232.05	POMONA PROJ. A1	295,649.39	16,568.81	312,218.20	0.000040580	5,251.62		5,251.62			5,251.62
232.06	POMONA-PROJ. A2	237,839.80	207,796.90	445,636.70	0.000057921	7,495.78		7,495.78			7,495.78
232.09	POMONA-MT. MEADOW	817,034.91	5,193.59	822,228.50	0.000106868	13,830.20		13,830.20			13,830.20
232.10	POMONA-RES. ST. R.P.	931,657.59	59,031.00	990,688.59	0.000128763	16,663.72		16,663.72			16,663.72
232.11	POMONA-HOLT AVE.-INDIAN HILL	481,509.78	39,041.49	520,551.27	0.000067658	8,755.89		8,755.89			8,755.89
232.13	POMONA-SOUTHWEST	10,160,110.32	49,271.31	10,209,381.63	0.001326945	171,725.13		171,725.13			171,725.13
232.14	POMONA-ARROW TOWNE	802,758.84	1,719.40	804,478.24	0.000104561	13,531.65		13,531.65			13,531.65
232.15	POMONA-MISSION CORONA BUS CTR RP	195,528.60	145.71	195,674.31	0.000025432	3,291.25		3,291.25			3,291.25
232.19	POMONA-WEST HOLT AVE RP	2,728,772.91	3,723.99	2,732,496.90	0.000355151	45,961.48		45,961.48			45,961.48
232.20	POMONA-DOWNTOWN RP # 3	949,361.08	340.16	949,701.24	0.000123436	15,974.33		15,974.33			15,974.33
233.02	POMONA-MT.MEADOWS 86 ANNEX TD1	312,938.81	59.86	312,998.67	0.000040681	5,264.69		5,264.69			5,264.69
233.03	POMONA - SO GAREY RP	1,226,015.24	-	1,226,015.24	0.000159349	20,621.98		20,621.98			20,621.98
233.06	POMONA - MERGED RP	298,797.68	-	298,797.68	0.000038836	5,025.92		5,025.92			5,025.92
234.02	RANCHO PALOS VERDES - RP # 1	737,458.05	2,667.56	740,125.61	0.000096196	12,449.10		12,449.10			12,449.10
236.04	REDONDO BEACH-PLAZA	2,013,736.85	2,725.63	2,016,462.48	0.000262086	33,917.57		33,917.57			33,917.57
236.05	REDONDO BEACH - SOUTH BAY CENTER	1,834,661.46	27,591.90	1,862,253.36	0.000242043	31,323.73		31,323.73			31,323.73
236.06	REDONDO BEACH-AVIATION HI SCH RP	612,836.30	3,102.32	615,938.62	0.000080055	10,360.23		10,360.23			10,360.23
236.07	REDONDO BEACH-HARBOR CENTER	355,962.37	5.80	355,968.17	0.000046266	5,987.46		5,987.46			5,987.46
237.02	ROSEMEAD-PROJECT A1	2,968,454.04	1,185,175.02	4,153,629.06	0.000539860	69,865.39		69,865.39			69,865.39
237.04	ROSEMEAD-PROJECT RP #2	366,090.20	-	366,090.20	0.000047582	6,157.77		6,157.77			6,157.77
240.02	SAN FERNANDO-PROJ. #1	307,691.96	711.58	308,403.54	0.000040084	5,187.43		5,187.43			5,187.43
240.03	SAN FERNANDO-PROJ. #2	240,707.37	95,423.41	336,130.78	0.000043688	5,653.83		5,653.83			5,653.83
240.04	SAN FERNANDO-CIVIC CENTER	789,837.71	9,125.54	798,963.25	0.000103844	13,438.86		13,438.86			13,438.86
240.05	SAN FERNANDO-CIVIC CTR. 84 ANX	1,770,458.16	23,700.28	1,794,158.44	0.000233192	30,178.29		30,178.29			30,178.29
240.06	SAN FERNANDO-PROJ. #1 89 ANNEX	289,034.92	57.08	289,092.00	0.000037574	4,862.60		4,862.60			4,862.60
240.07	SAN FERNANDO-PROJ. #4 95 ANNEX	136,810.42	-	136,810.42	0.000017782	2,301.24		2,301.24			2,301.24
241.02	SAN DIMAS-CREATIVE GROWTH	720,843.98	9,004.24	729,848.22	0.000094861	12,276.33		12,276.33			12,276.33
241.03	SAN DIMAS-CRE. GROWTH-76 ANNEX	896,245.63	4,350.59	900,596.22	0.000117053	15,148.29		15,148.29			15,148.29
241.04	SAN DIMAS - CREATIVE GROWTH	1,503,342.99	17,232.92	1,520,575.91	0.000197634	25,576.59		25,576.59			25,576.59
241.05	SAN DIMAS - RANCHO SAN DIMAS RP	122,481.74	0.01	122,481.75	0.000015919	2,060.14		2,060.14			2,060.14
241.06	SAN DIMAS - CREA GROWTH 98ANX	752,234.13	-	752,234.13	0.000097770	12,652.80		12,652.80			12,652.80
244.02	SAN GABRIEL - EAST SN GAB CBD	416,433.72	0.12	416,433.84	0.000054125	7,004.53		7,004.53			7,004.53
249.03	SANTA CLARITA - NEWHALL RP	1,072,127.92	-	1,072,127.92	0.000139348	18,033.57		18,033.57			18,033.57
250.02	SANTA FE SPRINGS-FLOOD RANCH	318,056.01	3,524.21	321,580.22	0.000041797	5,409.11		5,409.11			5,409.11
250.03	SANTA FE SPRINGS-PIONEER-TEL.	1,778,795.32	10,416.31	1,789,211.63	0.000232549	30,095.07		30,095.07			30,095.07
250.04	SANTA FE SPRINGS-NORWALK BLVD.	6,329,687.85	56,376.08	6,386,063.93	0.000830016	107,415.61		107,415.61			107,415.61

AUDITOR-CONTROLLER, TAX DIVISION
 SB2557 ADMIN COST RECOVERY FOR CRA
 FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT. #	REDEVELOPMENT AGENCY	2004-2005 RS71 COMBINED CRA LOSS (1)	2004-2005 STN 620 UNITARY REV. DIST. REPORT (2)	ADJUSTED TOTAL CRA (3)	2004-2005 ADJUSTED RATIO (4)	SB 2557 COUNTY TOTAL 129,413,900 (5)	OTHER ADJMTS. NO SOI FILED (6)	ADJUSTED SB2557 ADMIN COST (7)
			(1 + 2)		(Col 3/47,693,901,267)	(Col 4*129,413,900)	(5 + 6)	
250.05	SANTA FE SPRINGS-OIL FIELD	6,990,681.08	54,186.48	7,044,867.56	0.000915643	118,496.93		118,496.93
250.06	SANTA FE SPRINGS-CONSO. 82 ANNEX	5,117,694.03	36,457.10	5,154,151.13	0.000669901	86,694.50		86,694.50
250.07	SANTA FE SPRINGS-WASHINGTON BLVD	383,213.71	5.15	383,218.86	0.000049808	6,445.85		6,445.85
250.08	SANTA FE SPRINGS - 92 ANNEX	44,059.14		44,059.14	0.000005727	741.15	(741.15)	-
252.02	SANTA MONICA-DOWNTOWN	1,709,905.23	3,155.25	1,713,060.48	0.000222652	28,814.26		28,814.26
252.03	SANTA MONICA - EQUAKE REC RP	34,294,133.48		34,294,133.48	0.004457314	576,838.39		576,838.39
252.10	SANTA MONICA-O.P. #1-A	2,699,346.30	4,340.76	2,703,687.06	0.000351407	45,476.95		45,476.95
252.11	SANTA MONICA-O.P. #1-B	312,713.33	3,668.27	316,381.60	0.000041121	5,321.63		5,321.63
252.12	SANTA MONICA-O.P. #2	226.03		226.03	0.000000029	3.75	(3.75)	-
256.02	SIERRA MADRE-S.M. BLVD.	877,862.18	25,852.42	903,714.60	0.000117459	15,200.83		15,200.83
260.02	SIGNAL HILL-PROJECT #1	8,693,837.42	49,166.36	8,743,003.78	0.0001136355	147,060.13		147,060.13
262.02	SOUTH EL MONTE-ROSEMEAD BID	418,213.62	5.32	418,218.94	0.000054357	7,034.55		7,034.55
262.03	SOUTH EL MONTE- IMP. DIST.#2	750,378.80	6.91	750,385.71	0.000097530	12,621.74		12,621.74
262.04	SOUTH EL MONTE - IMP AREA 3	1,572,125.09		1,572,125.09	0.000204334	26,443.66		26,443.66
264.02	SOUTH GATE-PROJECT #1	7,078,774.31	97,730.65	7,176,504.96	0.000932752	120,711.07		120,711.07
264.03	PARAMOUNT-PROJ. #1	6,655,166.65	89,363.24	6,744,529.89	0.000876607	113,445.13		113,445.13
264.04	SOUTH GATE-PROJECT1 AMEND#8	321,217.94		321,217.94	0.000041750	5,403.03		5,403.03
268.02	SO. PASADENA-DOWNTOWN	399,772.57	53,795.87	453,568.44	0.000058952	7,629.21		7,629.21
270.02	TEMPLE CITY-ROSEMEAD BLVD.	694,679.70	6,301.76	700,981.46	0.000091109	11,790.77		11,790.77
272.03	TORRANCE-SKYPARK	480,498.43	3,442.68	483,941.11	0.000062899	8,140.00		8,140.00
272.05	TORRANCE-DOWNTOWN	1,313,272.54	149,394.37	1,462,666.91	0.000190107	24,602.49		24,602.49
272.06	TORRANCE - INDUSTRIAL R.P.	3,542,347.00	1,609.36	3,543,956.36	0.000460619	59,610.50		59,610.50
276.02	VERNON - INDUSTRIAL	6,761,522.01	29.36	6,761,551.37	0.000078820	113,731.52		113,731.52
276.03	VERNON - INDUSTRIAL 99 ANNEX	463,298.96		463,298.96	0.000060216	7,792.79		7,792.79
278.02	WALNUT-WALNUT IMPROVEMENT	18,854,470.46	228,958.40	19,083,428.86	0.002480332	320,989.44		320,989.44
280.03	WEST COVINA-CBD	4,110,491.53	28,402.68	4,138,894.21	0.000537945	69,617.56		69,617.56
280.04	WEST COVINA-EASTLAND	1,994,266.39	4,650.60	1,998,916.99	0.000259805	33,622.38		33,622.38
280.05	WEST COVINA-CBD 81 ANNEX	2,352,641.06	31,120.99	2,383,762.05	0.000309825	40,095.66		40,095.66
280.06	WEST COVINA-EASTLAND AM#1	2,908,008.12	20.74	2,908,028.86	0.000377965	48,913.92		48,913.92
280.08	WEST COVINA-CITYWIDE RP	723,930.13		723,930.13	0.000094091	12,176.68		12,176.68
283.02	WEST HOLLYWOOD - EASTSIDE RP	2,601,669.58		2,601,669.58	0.000338147	43,760.92		43,760.92
284.05	WHITTIER-GREENLEAF	1,178,442.58	14,771.77	1,193,214.35	0.000155086	20,070.28		20,070.28
284.08	WHITTIER-WHITTIER BLVD.	1,020,995.98	21,380.71	1,042,376.69	0.000135481	17,533.12		17,533.12
284.09	WHITTIER-EARTHQUAKE REC.R.P.	2,220,499.13	592.72	2,221,091.85	0.000286682	37,359.46		37,359.46
284.11	WHITTIER-	231,579.80		231,579.80	0.000030099	3,895.23		3,895.23
	SUB-TOTAL	793,447,669.90	16,069,598.81	809,517,268.71	0.105215448	13,616,341.88	(308,402.65)	13,307,939.23

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Los Angeles County Auditor-Controller
ERAF III Distribution from Various Agencies to ERAF
FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
001.05	LOS ANGELES COUNTY GENERAL	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
009.45	BELL LIGHTING DISTRICT	(14,038.00)	(7,019.00)	(7,019.00)
009.55	BELL GARDENS LIGHTING DISTRICT	(21,080.10)	(10,540.05)	(10,540.05)
011.20	LAWDALE LIGHTING DISTRICT	(29,109.30)	(14,554.65)	(14,554.65)
011.45	LONGDEN LIGHTING DISTRICT	(2,079.70)	(1,039.85)	(1,039.85)
016.45	CO LIGHTING MAINT DIST NO 1472	(14,986.90)	(7,493.45)	(7,493.45)
017.70	CO LIGHTING MAINT DIST NO 1575	(12,431.70)	(6,215.85)	(6,215.85)
018.30	CO. LTG. MAINT. D#1616-CONS	(1,257.20)	(628.60)	(628.60)
019.40	CO LIGHTING MAINT DIST NO 1687	(721,688.80)	(360,844.40)	(360,844.40)
019.56	CO LIGHTING MAINT DIST NO 1697	(62,378.30)	(31,189.15)	(31,189.15)
020.20	CO LIGHTING MAINT DIST NO 1744	(41,555.70)	(20,777.85)	(20,777.85)
021.66	CO LIGHTING MAINT DIST NO 1866	(8,443.40)	(4,221.70)	(4,221.70)
023.06	CO LIGHTING MAINT DIST NO 10006	(46,023.40)	(23,011.70)	(23,011.70)
023.32	CO LIGHTING MAINT DIST NO 10032	(25,041.00)	(12,520.50)	(12,520.50)
023.38	CO LIGHTING MAINT DIST NO 10038	(6,860.50)	(3,430.25)	(3,430.25)
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	(30,407.09)	(15,203.54)	(15,203.55)
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	(2,106.91)	(1,053.45)	(1,053.46)
023.49	CO LIGHTING MAINT DIST NO 10049	(391.20)	(195.60)	(195.60)
023.66	CO LIGHTING MAINT DIST NO 10066	(26,778.80)	(13,389.40)	(13,389.40)
023.75	COUNTY LIGHTING MAINT 10075	(4,578.30)	(2,289.15)	(2,289.15)
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	(879,372.55)	(439,686.27)	(439,686.28)
030.70	LA CO FLOOD CONTROL MAINT	(4,975,304.85)	(2,487,652.42)	(2,487,652.43)
033.10	ATHENS WOODCREST OLIVETA GARB	(176,872.50)	(88,436.25)	(88,436.25)
033.30	BELVEDERE GARBAGE DISPOSAL DIST	(461,754.90)	(230,877.45)	(230,877.45)
033.60	FIRESTONE GARBAGE DISPOSAL DIST	(409,451.00)	(204,725.50)	(204,725.50)
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	(66,291.10)	(33,145.55)	(33,145.55)
034.00	MESA HEIGHTS GARBAGE DIS DIST	(114,403.70)	(57,201.85)	(57,201.85)
034.40	WALNUT PARK GARBAGE DISPOSAL	(47,440.60)	(23,720.30)	(23,720.30)
036.20	BELLA VISTA REC.& PARK DIST	(542.20)	(271.10)	(271.10)
047.04	LA CO WATERWORKS #40 ANTELOPE VY	(492,224.65)	(246,112.32)	(246,112.33)
048.40	L A CO WATER WORKS NO 21 MAINT	(15,224.80)	(7,612.40)	(7,612.40)
049.00	L A CO WATER WORKS NO 29 MAINT	(360,970.10)	(180,485.05)	(180,485.05)
049.80	L A CO WATER WKS #37-ACTON MAINT	(67,503.00)	(33,751.50)	(33,751.50)
051.00	L A CO WATER WKS NO 29 CAP OUT	(946,418.90)	(473,209.45)	(473,209.45)
051.70	L A CO WATER WKS NO 36 CAP OUT	(15,245.00)	(7,622.50)	(7,622.50)
051.75	L A CO WATER WKS NO 40 ACO FUND	(508,435.35)	(254,217.67)	(254,217.68)
053.10	ARTESIA CEMETERY DISTRICT	(6,540.70)	(3,270.35)	(3,270.35)
053.20	DOWNEY CEMETERY DISTRICT	(3,445.30)	(1,722.65)	(1,722.65)
053.30	LANCASTER CEMETERY DISTRICT	(5,641.60)	(2,820.80)	(2,820.80)
053.40	LITTLE LAKE CEMETERY DISTRICT	(5,482.70)	(2,741.35)	(2,741.35)
053.90	WILMINGTON CEMETERY DISTRICT	(2,527.70)	(1,263.85)	(1,263.85)
059.60	MIRALESTE REC & PARK DIST	(11,414.40)	(5,707.20)	(5,707.20)
059.70	RIDGECREST RANCHOS REC & PK DIST	(1,033.10)	(516.55)	(516.55)
059.90	WESTFIELD REC.& PARK DIST # 12	(1,804.10)	(902.05)	(902.05)
066.05	CO SANITATION DIST NO 1 OPERAT	(2,049,692.00)	(1,024,846.00)	(1,024,846.00)
066.10	CO SANITATION DIST NO 2 OPERAT	(3,189,397.00)	(1,594,698.50)	(1,594,698.50)
066.15	CO SANITATION DIST NO 3 OPERAT	(2,470,981.00)	(1,235,490.50)	(1,235,490.50)
066.20	CO SANITATION DIST NO 4 OPERAT	(246,979.00)	(123,489.50)	(123,489.50)
066.25	CO SANITATION DIST NO 5 OPERAT	(5,657,660.00)	(2,828,830.00)	(2,828,830.00)
066.30	CO SANITATION DIST NO 8 OPERAT	(1,267,330.00)	(633,665.00)	(633,665.00)
066.35	CO SANITATION DIST NO 9 OPERAT	(26,892.20)	(13,446.10)	(13,446.10)
066.45	CO SANIT DIST NO 14 OPERATING	(464,218.00)	(232,109.00)	(232,109.00)
066.50	CO SANIT DIST NO 15 OPERATING	(3,192,116.00)	(1,596,058.00)	(1,596,058.00)
066.55	CO SANIT DIST NO 16 OPERATING	(1,877,466.20)	(938,733.10)	(938,733.10)
066.60	CO SANIT DIST NO 17 OPERATING	(257,173.00)	(128,586.50)	(128,586.50)
066.65	CO SANIT DIST NO 18 OPERATING	(1,776,890.00)	(888,445.00)	(888,445.00)
066.70	CO SANIT DIST NO 19 OPERATING	(568,751.00)	(284,375.50)	(284,375.50)
066.75	CO SANIT DIST NO 20 OPERATING	(369,218.00)	(184,609.00)	(184,609.00)
066.80	CO SANIT DIST NO 21 OPERATING	(1,931,018.00)	(965,509.00)	(965,509.00)

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066.85	CO SANIT DIST NO 22 OPERATING	(1,666,390.00)	(833,195.00)	(833,195.00)
066.90	CO SANIT DIST NO 23 OPERATING	(250,977.00)	(125,488.50)	(125,488.50)
067.05	CO SANIT DIST NO 26 OPERATING	(1,082,661.80)	(541,330.90)	(541,330.90)
067.10	CO SANIT DIST NO 27 OPERATING	(23,201.90)	(11,600.95)	(11,600.95)
067.15	CO SANIT DIST NO 28 OPERATING	(87,180.00)	(43,590.00)	(43,590.00)
067.20	CO SANIT DIST NO 29 OPERATING	(43,144.00)	(21,572.00)	(21,572.00)
067.35	CO SANIT DIST NO 32 OPERATING	(1,168,557.50)	(584,278.75)	(584,278.75)
067.80	SOUTH BAY CITIES SANIT DIST OPER	(1,506,792.00)	(753,396.00)	(753,396.00)
068.05	ANTELOPE VY RESOURCE CONSER DIST	(8,324.01)	(4,162.00)	(4,162.01)
068.22	RCD OF THE SANTA MONICA MTNS	(15,713.80)	(7,856.90)	(7,856.90)
300.10	ANTELOPE VY.-EAST KERN WATER AGY	(2,432,830.19)	(1,216,415.09)	(1,216,415.10)
300.52	LA PUENTE VALLEY CO WATER DIST	(115,814.00)	(57,907.00)	(57,907.00)
300.69	QUARTZ HILL WATER DISTRICT	(143,110.00)	(71,555.00)	(71,555.00)
300.70	ROWLAND WATER DISTRICT	(137,488.00)	(68,744.00)	(68,744.00)
300.78	WEST VALLEY COUNTY WATER DIST	(2,108.00)	(1,054.00)	(1,054.00)
301.01	LA HABRA HTS CO WATER DIST	(318,974.50)	(159,487.25)	(159,487.25)
302.01	CASTAIC LAKE WATER AGENCY	(7,052,543.89)	(3,526,271.94)	(3,526,271.95)
303.01	VALLEY COUNTY WATER DISTRICT	(128,007.00)	(64,003.50)	(64,003.50)
308.61	PALMDALE WATER DIST ZONE B	(28,847.93)	(14,423.96)	(14,423.97)
308.62	PALMDALE WATER DIST ZONE B2	(872.15)	(436.07)	(436.08)
308.63	PALMDALE WATER DIST ZONE C	(4,763.26)	(2,381.63)	(2,381.63)
308.65	PALMDALE WATER DIST ZONE E	(404,474.76)	(202,237.38)	(202,237.38)
308.66	PALMDALE WATER DIST ZONE A	(144,843.42)	(72,421.71)	(72,421.71)
308.67	PALMDALE WATER-WESTMONT IMP DIST	(87,080.48)	(43,540.24)	(43,540.24)
309.01	NEWHALL COUNTY WATER DISTRICT	(34,643.97)	(17,321.98)	(17,321.99)
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	(29,689.00)	(14,844.50)	(14,844.50)
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	(26,711.95)	(13,355.97)	(13,355.98)
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	(112,863.08)	(56,431.54)	(56,431.54)
341.01	LA CANADA IRRIGATION DIST	(205,161.00)	(102,580.50)	(102,580.50)
342.01	LITTLEROCK CREEK IRRIGATION DIST	(89,062.95)	(44,531.47)	(44,531.48)
342.02	LITTLEROCK CR IRR D-SERV AREA ZN	(48,784.05)	(24,392.02)	(24,392.03)
343.01	PALM RANCH IRRIGATION DIST	(27,012.00)	(13,506.00)	(13,506.00)
350.90	WTR REPLENISHMENT DIST OF SO CAL	(321,694.27)	(160,847.13)	(160,847.14)
350.91	WTR REPLENISHMENT DIST OF SO CAL	(128.73)	(64.36)	(64.37)
355.05	FOOTHILL MUNICIPAL WATER DIST	(14,138.68)	(7,069.34)	(7,069.34)
360.05	FOOTHILL MUN W DIST IMP DIST # 1	(7,624.33)	(3,812.16)	(3,812.17)
360.10	FOOTHILL MUN W DIST IMP DIST # 2	(3,559.24)	(1,779.62)	(1,779.62)
360.15	FOOTHILL MUN W DIST IMP DIST # 3	(4,556.40)	(2,278.20)	(2,278.20)
360.20	FOOTHILL MUN W DIST IMP DIST # 4	(6,514.35)	(3,257.17)	(3,257.18)
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	(4,598.00)	(2,299.00)	(2,299.00)
362.05	HUNTINGTON MUN. WATER DIST	(1,121.40)	(560.70)	(560.70)
363.05	LAS VIRGENES MUN WATER DISTRICT	(57,235.45)	(28,617.72)	(28,617.73)
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	(18,124.56)	(9,062.28)	(9,062.28)
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	(13,370.58)	(6,685.29)	(6,685.29)
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	(3,174.53)	(1,587.26)	(1,587.27)
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	(828.82)	(414.41)	(414.41)
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	(5,207.49)	(2,603.74)	(2,603.75)
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	(3,284.00)	(1,642.00)	(1,642.00)
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	(5,113.66)	(2,556.83)	(2,556.83)
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	(6,114.50)	(3,057.25)	(3,057.25)
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	(891.37)	(445.68)	(445.69)
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	(2,204.97)	(1,102.48)	(1,102.49)
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	(29,665.48)	(14,832.74)	(14,832.74)
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	(8,366.38)	(4,183.19)	(4,183.19)
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	(2,705.39)	(1,352.69)	(1,352.70)
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	(93.83)	(46.91)	(46.92)
365.05	THREE VALLEY MWD ORIG AREA	(732,119.78)	(366,059.89)	(366,059.89)
365.10	THREE VY MWD GLENDORA AREA	(67,324.67)	(33,662.33)	(33,662.34)
365.15	THREE VY MWD ROWLAND AREA	(160,964.55)	(80,482.27)	(80,482.28)
367.05	SAN GABRIEL VAL MUN WATER DIST	(824,018.64)	(412,009.32)	(412,009.32)

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367.08	SAN GABRIEL VLY MWD-AZUSA REORG	(4,973.96)	(2,486.98)	(2,486.98)
368.05	UPPER SAN GAB. VY. MUN. WATER	(184,034.74)	(92,017.37)	(92,017.37)
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	(13,590.44)	(6,795.22)	(6,795.22)
368.15	UPP.SAN.GAB.VY.MUN.W.-PASADENA A	(197.82)	(98.91)	(98.91)
370.05	WALNUT VALLEY WATER DISTRICT	(47,883.83)	(23,941.91)	(23,941.92)
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	(2,924.54)	(1,462.27)	(1,462.27)
370.07	WALNUT VALL WT DIST IMP DIST #3	(267,398.67)	(133,699.33)	(133,699.34)
370.08	WALNUT VALL WT DIST IMP DIST #4	(64,994.55)	(32,497.27)	(32,497.28)
370.09	WALNUT VALL WT DIST IMP DIST # 5	(53,296.41)	(26,648.20)	(26,648.21)
	SUB-TOTAL	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
100.01	CITY-ALHAMBRA TD #1	(938,115.79)	(469,057.89)	(469,057.90)
101.01	CITY-AGOURA HILS	(232,903.71)	(116,451.85)	(116,451.86)
104.01	CITY-ARCADIA TD #1	(618,674.08)	(309,337.04)	(309,337.04)
106.01	CITY-ARTESIA TD #1	(136,295.18)	(68,147.59)	(68,147.59)
108.01	CITY-AVALON COMMU IMP RP	(80,032.90)	(40,016.45)	(40,016.45)
112.01	CITY AZUSA CBD RP 84 AX TD1	(434,737.40)	(217,368.70)	(217,368.70)
114.01	CITY-BALDWIN PK TD #1	(534,755.79)	(267,377.89)	(267,377.90)
116.01	CITY-BELL TD #1	(232,497.04)	(116,248.52)	(116,248.52)
118.01	CITY-BELLFLOWER TD 1 RP AREA 1	(502,458.36)	(251,229.18)	(251,229.18)
119.01	CITY-BELL GARDEN TD #1	(338,494.88)	(169,247.44)	(169,247.44)
120.01	CITY-BEV HILLS TD #1	(1,911,675.58)	(955,837.79)	(955,837.79)
122.01	CITY-BRADBURY TD #1	(9,864.90)	(4,932.45)	(4,932.45)
124.01	CITY-BURBANK TD #1	(1,850,941.44)	(925,470.72)	(925,470.72)
125.01	CITY-CARSON TD #1	(1,128,643.94)	(564,321.97)	(564,321.97)
126.01	CITY-CALABASAS TD # 1	(322,746.09)	(161,373.04)	(161,373.05)
128.01	CITY-CLAREMONT TD #1	(350,557.86)	(175,278.93)	(175,278.93)
131.01	CITY COMMERCE - RP AREA #3	(431,190.00)	(215,595.00)	(215,595.00)
132.01	CITY COMPTON TD #1 RP AREA	(648,587.09)	(324,293.54)	(324,293.55)
136.01	CITY-COVINA TD #1	(537,093.12)	(268,546.56)	(268,546.56)
138.01	CITY-CUDAHY CITY-WIDE RP	(139,598.54)	(69,799.27)	(69,799.27)
140.01	CITY-CULVER CITY SLA-SEP RP #1	(970,418.60)	(485,209.30)	(485,209.30)
142.01	CITY-CERRITOS TD #1	(1,091,885.73)	(545,942.86)	(545,942.87)
143.01	CITY-DOWNEY TD #1	(1,067,775.92)	(533,887.96)	(533,887.96)
144.01	CITY EL MONTE CEN RP TD4 90ANX	(1,070,092.38)	(535,046.19)	(535,046.19)
145.01	CITY DUARTE-RCHO DUAR RP PH 1	(241,694.31)	(120,847.15)	(120,847.16)
146.01	CITY-DIAMOND BAR TD # 1	(397,473.30)	(198,736.65)	(198,736.65)
148.01	CITY-EL SEGUNDO TD #1	(872,161.22)	(436,080.61)	(436,080.61)
152.01	CITY-GARDENA TD #1	(572,957.03)	(286,478.51)	(286,478.52)
156.01	CITY-GLENDALE TD #1	(2,219,557.81)	(1,109,778.90)	(1,109,778.91)
160.01	CITY-GLENDORA TD #1	(494,576.44)	(247,288.22)	(247,288.22)
163.01	CITY-HAWAII GDNS RP #1	(161,321.36)	(80,660.68)	(80,660.68)
164.01	CITY HAWTHORNE TD1 HAWTH RP 2	(672,719.56)	(336,359.78)	(336,359.78)
168.01	CITY-HERMOSA BCH TD #1	(326,429.12)	(163,214.56)	(163,214.56)
170.01	CITY-HIDDEN HILL TD #1	(22,169.78)	(11,084.89)	(11,084.89)
172.01	HUNTINGTON PARK SANTA FE RP TD 1	(439,063.43)	(219,531.71)	(219,531.72)
174.01	CITY-INDUSTRY TD #1	(907,214.11)	(453,607.05)	(453,607.06)
176.01	CITY-INGLEWOOD TD #1	(1,045,327.12)	(522,663.56)	(522,663.56)
177.01	CITY-IRWINDALE INDUSTRIAL RP	(338,146.32)	(169,073.16)	(169,073.16)
178.01	CITY-LA PUENTE TD #1	(256,198.48)	(128,099.24)	(128,099.24)
179.01	CITY-LAKEWOOD TD #1	(701,161.19)	(350,580.59)	(350,580.60)
180.01	CITY-LA VERNE	(355,845.25)	(177,922.62)	(177,922.63)
181.01	CITY-LAWNDALE TD #1	(213,722.93)	(106,861.46)	(106,861.47)
182.01	CITY-LA MIRADA TD #1	(516,982.48)	(258,491.24)	(258,491.24)
183.01	CITY-LOMITA TD #1	(157,935.41)	(78,967.70)	(78,967.71)
184.01	CITY-LONG BEACH TD #1	(5,091,512.13)	(2,545,756.06)	(2,545,756.07)
185.01	CITY-LA CANADA-F TD #1	(209,219.43)	(104,609.71)	(104,609.72)
186.01	CITY LANCASTER AMARGOSA	(1,034,353.21)	(517,176.60)	(517,176.61)
187.01	CITY-LA HABRA HT TD # 1	(51,352.16)	(25,676.08)	(25,676.08)
188.01	CITY-LOS ANGELES TD #1	(48,424,113.37)	(24,212,056.68)	(24,212,056.69)

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200.01	CITY-LYNWOOD RP AREA A 81ANX	(425,095.95)	(212,547.97)	(212,547.98)
203.01	CITY-MALIBU TD # 1	(242,427.96)	(121,213.98)	(121,213.98)
204.01	CITY-MANHATTAN B TD #1	(674,190.68)	(337,095.34)	(337,095.34)
208.01	CITY-MAYWOOD MAYWOOD RP 2	(152,202.75)	(76,101.37)	(76,101.38)
212.01	CITY-MONROVIA TD #1	(529,593.17)	(264,796.58)	(264,796.59)
216.01	CITY-MONTEBELLO TD #1	(647,086.88)	(323,543.44)	(323,543.44)
220.01	CITY MONTEREY PK CEN COMML RP	(568,137.04)	(284,068.52)	(284,068.52)
222.01	CITY-NORWALK TD1 NORWALK RP1	(799,909.50)	(399,954.75)	(399,954.75)
224.01	CITY-PALOS VRD E TD #1	(190,240.96)	(95,120.48)	(95,120.48)
225.01	CITY-PALMDALE RP 2	(849,101.96)	(424,550.98)	(424,550.98)
226.01	CITY-PARAMOUNT TD #1	(424,865.47)	(212,432.73)	(212,432.74)
228.01	CITY-PASADENA TD #1	(3,258,804.78)	(1,629,402.39)	(1,629,402.39)
230.01	CITY-PICO RIVERA TD #1	(491,045.07)	(245,522.53)	(245,522.54)
232.01	CITY-POMONA TD #1 SW POM RP	(1,420,770.05)	(710,385.02)	(710,385.03)
234.01	CITY-RANCHO P V TD #1	(333,845.83)	(166,922.91)	(166,922.92)
236.01	CITY-REDONDO BCH TD #1	(917,491.69)	(458,745.84)	(458,745.85)
237.01	CITY-ROSEMEAD TD #1 RP-A1	(368,738.01)	(184,369.00)	(184,369.01)
238.01	CITY-ROLLING HLS TD #1	(25,358.91)	(12,679.45)	(12,679.46)
239.01	CITY-ROLL HLS ES TD #1	(109,203.31)	(54,601.65)	(54,601.66)
240.01	CITY-S FERNANDO TD #1	(277,791.83)	(138,895.91)	(138,895.92)
241.01	CITY-SAN DIMAS TD #1	(352,298.09)	(176,149.04)	(176,149.05)
244.01	CITY-SAN GABRIEL TD #1	(337,825.65)	(168,912.82)	(168,912.83)
248.01	CITY-SAN MARINO TD #1	(277,706.34)	(138,853.17)	(138,853.17)
249.01	CITY-SANTA CLARITA TD #1	(1,609,255.88)	(804,627.94)	(804,627.94)
250.01	CITY-STA FE SPR CONSOL RP 82 ANX	(734,270.29)	(367,135.14)	(367,135.15)
252.01	CITY SANTA MONICA EQUAKE REC RP	(2,716,305.28)	(1,358,152.64)	(1,358,152.64)
256.01	CITY-SIERRA MADR TD #1	(123,320.92)	(61,660.46)	(61,660.46)
260.01	CITY-SIGNAL HILL RP #1	(348,611.47)	(174,305.73)	(174,305.74)
262.01	CITY SO EL MONTE IMP RP AREA #2	(203,797.71)	(101,898.85)	(101,898.86)
264.01	CITY-SOUTH GATE TD #1	(670,901.43)	(335,450.71)	(335,450.72)
268.01	CITY-SO PASADENA TD #1	(309,038.96)	(154,519.48)	(154,519.48)
270.01	CITY-TEMPLE CITY TD #1	(235,475.60)	(117,737.80)	(117,737.80)
272.01	CITY-TORRANCE TD #1	(2,278,007.87)	(1,139,003.93)	(1,139,003.94)
276.01	CITY VERNON TD#1 INDUSTRIAL RP	(335,856.50)	(167,928.25)	(167,928.25)
278.01	CITY-WALNUT IMPROV PROJ RP	(220,112.69)	(110,056.34)	(110,056.35)
280.01	CITY-WEST COVINA TD #1	(1,081,388.75)	(540,694.37)	(540,694.38)
282.01	CITY-W LAKE VILL TD # 1	(169,884.54)	(84,942.27)	(84,942.27)
283.01	CITY W HOLLYWOOD	(650,211.12)	(325,105.56)	(325,105.56)
284.01	CITY-WHITTIER TD #1	(719,017.87)	(359,508.93)	(359,508.94)
	SUB-TOTAL	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)

SUMMARY

	ERAF III	DECEMBER	APRIL
COUNTY	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
SPECIAL DISTRICTS	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
CITIES	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)
GRAND TOTAL	(266,965,086.13)	(133,482,542.70)	(133,482,543.43)
CITY OF CARSON - MAILED CHECK		564,321.97	564,321.97
TOTAL J.V.		(132,918,220.73)	(132,918,221.46)

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
COUNTY PROPERTY TAX ADMINISTRATIVE COSTS (SB2557)
FISCAL YEAR 2004-2005

SCHEDULE B

AGENCY ACCT NO	CATEGORIES	2004-2005 AF91 GROSS PTR (1)	2004-2005 STN 620 UNITARY REVENUE DIST. REPORT (2)	2004-2005 COMBINED CRA LOSS (3)	ERAF III ADJUSTMENTS (4)	2004-2005 ADJUSTED NET PTR (5) (1+2+3+4)	2004-2005 ADJUSTED PTR NET OF CRA (6) (Col 5+7, 685,039,992) (Col 6+\$129,413,900)	SB 2557 COUNTY TOTAL 129,413,900 (7)	OTHER ADJUSTMENTS NO SOL (8)	COMMISSION CHARGES (9)	ADJUSTED ADMIN COST (10) (7 + 8 + 9)
001.05	COUNTY GENERAL Sch B-1	2,178,617,753.21	45,018,951.38	(375,498,990.44)	(103,217,625.00)	1,744,920,089.15	0.226759068	29,345,775	135,054.84	0.00	29,480,830
003.01 - 399.99	SPECIAL DISTRICTS Sch B-2	721,027,425.10	8,166,742.61	(94,875,511.74)	(66,365,029.10)	578,801,602.46	0.075217491	9,734,189	9,504.89	(1,369,179.44)	8,374,514
100.00 - 284.99	CITIES Sch B-1	1,282,979,794.82	17,227,292.11	(135,975,275.00)	(107,382,432.03)	1,057,140,128.12	0.137379420	17,779,807	94,231.04	0.00	17,873,038
400.00 - 999.99	SCHOOL DISTRICTS Sch B-4	3,403,185,553.16	21,608,156.55	(187,097,892.72)	286,965,086.13	3,504,660,903.12	0.455444144	58,940,803	69,566.07	0.00	59,010,369
	CRA Sch B-3		16,069,698.81	793,447,669.90	0.00	809,517,269.71	0.105199877	13,614,326	(308,356.84)	0.00	13,305,969
	TOTAL	7,585,810,526.29	108,090,741.46	0.00	0.00	7,695,039,991.56	1.000000000	129,413,900	0.00	(1,369,179.44)	128,044,720

SCHEDULE B - I

ADMINISTRATIVE COUNTY/CITIES
 SB2557 ADMIN CO. FOR COUNTY/CITIES
 FISCAL YEAR 2004-2005

AGENCY ACCT #	CITIES	2004-2005		2004-2005 STN620	2004-2005		2004-2005 ADJUSTED NET	2004-2005		2004-2005 ADJUSTED PTR	2004-2005		OTHER ADJMTS. NO SOI FILED	COICITIES ADJUSTED
		AF91 GROSS PTR	AF91 COMBINED CRA		AF CONTRIBUTION	AF91 COMBINED CRA		AF CONTRIBUTION	ADJUSTED PTR		ADJUSTED PTR			
		(1)	(3)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(7+8)	(9)	
1.05	COUNTY GENERAL	2,178,617,753.21	(375,498,990.44)	45,018,951.38	(375,498,990.44)	(103,217,625.00)	1,744,920,089.15	0.226759067	29,345,775.22	135,054.84	29,480,830.06		29,480,830.06	
	TOTAL	2,178,617,753.21	(375,498,990.44)	45,018,951.38	(375,498,990.44)	(103,217,625.00)	1,744,920,089.15	0.226759067	29,345,775.22	135,054.84	29,480,830.06		29,480,830.06	
100.01	CITY-ALHAMBRA TD #1	7,276,252.43	(1,526,353.02)	176,247.77	(1,526,353.02)	(938,115.79)	4,988,031.39	0.000648214	83,887.90		83,887.90		83,887.90	
101.01	CITY-AGOURA HILLS	1,949,845.12	(124,765.72)	23,202.69	(124,765.72)	(232,903.71)	1,615,378.38	0.000209925	27,167.21		27,167.21		27,167.21	
104.01	CITY-ARCADIA TD #1	6,760,300.95	(411,099.78)	50,341.06	(411,099.78)	(618,674.08)	5,780,868.15	0.000751246	97,221.67		97,221.67		97,221.67	
106.01	CITY-ARTESIA TD #1	608,564.60	(43,656.88)	7.57	(43,656.88)	(136,295.18)	428,620.11	0.000055701	7,208.48		7,208.48		7,208.48	
108.01	CITY-AVALON TD#1 COMA	1,143,453.17	196.60	196.60	(940,638.69)	(90,032.90)	1,229,781.18	0.000015981	2,068.16		2,068.16		2,068.16	
112.01	CITY-AZUSA TD #1	3,499,516.36	(1,115,784.41)	31,184.41	(1,115,784.41)	(434,737.40)	1,980,178.96	0.000257332	33,302.34		33,302.34		33,302.34	
114.01	CITY-BALDWIN PK TD #1	2,662,847.49	(740,454.24)	49,592.91	(740,454.24)	(534,755.79)	1,436,207.37	0.000186644	24,154.33		24,154.33		24,154.33	
116.01	CITY-BELL TD #1	571,705.07	(181,844.61)	16,435.52	(181,844.61)	(232,497.04)	1,737,999.04	0.000022586	2,922.94		2,922.94		2,922.94	
118.01	CITY-BELFLOWER TD #1	2,004,550.98	(107,523.87)	23.54	(107,523.87)	(502,458.36)	1,394,592.29	0.000181233	23,454.07		23,454.07		23,454.07	
119.01	CITY-BELL GARDEN TD #1	921,461.62	(300,940.26)	21,801.38	(300,940.26)	(338,494.88)	303,827.86	0.000039484	5,109.78		5,109.78		5,109.78	
120.01	CITY-BEV HILLS TD #1	23,498,870.79	0.00	235,498.91	0.00	(1,911,675.58)	21,822,494.12	0.0002835917	367,007.06		367,007.06		367,007.06	
122.01	CITY-BRADBURY TD #1	190,674.68	687.78	687.78	0.00	(9,864.90)	181,497.56	0.000023586	3,052.36		3,052.36		3,052.36	
124.01	CITY-BURBANK TD #1	25,292,866.61	(6,776,336.57)	129,384.74	(6,776,336.57)	(1,850,941.44)	16,792,773.34	0.002182285	282,417.99		282,417.99		282,417.99	
125.01	CITY-CARSON TD #1	7,227,575.02	(1,341,475.41)	61.18	(1,341,475.41)	(1,128,643.94)	4,757,516.85	0.000618258	80,011.18		80,011.18		80,011.18	
126.01	CITY-CALABASAS TD #1	1,713,580.72	0.00	3,950.47	0.00	(322,748.09)	1,394,785.10	0.000181258	23,457.30		23,457.30		23,457.30	
128.01	CITY-CLAREMONT #1	3,101,590.69	(271,985.10)	48,478.23	(271,985.10)	(350,557.86)	2,527,525.96	0.000328462	42,507.55		42,507.55		42,507.55	
131.01	CITY-COMMERCE P ARE	2,304,431.47	(772,717.25)	22.80	(772,717.25)	(431,190.00)	1,100,547.02	0.000143020	18,608.78		18,608.78		18,608.78	
132.01	CITY-COMPTON TD #1	3,802,925.73	(1,544,110.86)	139,422.52	(1,544,110.86)	(648,587.09)	1,749,650.48	0.000227374	29,425.36		29,425.36		29,425.36	
136.01	CITY-COVINA TD #1	4,821,918.35	(1,222,497.50)	135,658.50	(1,222,497.50)	(537,093.12)	3,197,986.23	0.0000415591	53,783.25		53,783.25		53,783.25	
138.01	CITY-CUDAHY TD #1	292,296.86	(139,221.95)	2.83	(139,221.95)	(19,598.54)	13,479.20	0.000001752	226.73		226.73		226.73	
140.01	CITY-CULVER CITY TD #1	5,493,710.73	(2,967,604.36)	91,023.93	(2,967,604.36)	(970,418.60)	1,646,711.70	0.000213997	27,694.19		27,694.19		27,694.19	
142.01	CITY-CERRITOS TD #1	3,742,248.89	(1,994,058.18)	24.04	(1,994,058.18)	(1,091,885.73)	955,329.02	0.000124279	16,063.43		16,063.43		16,063.43	
143.01	CITY-DOWNEY TD #1	8,312,286.04	(574,915.20)	169,834.17	(574,915.20)	(1,067,775.92)	6,839,429.09	0.00088810	115,024.37	412.70	115,437.07		115,437.07	
144.01	CITY-EL MONTE TD #4	4,118,833.46	(374,407.24)	89,614.28	(374,407.24)	(1,070,092.38)	2,763,948.12	0.000359186	46,483.66	68.78	46,552.44		46,552.44	
145.01	CITY-DUARTE TD #1	1,046,606.05	(614,984.35)	9,051.04	(614,984.35)	(241,694.31)	195,978.43	0.000025858	3,346.38		3,346.38		3,346.38	
146.01	CITY-DIAMOND BAR TD #1	2,884,422.01	0.00	43.07	0.00	(397,473.30)	2,486,991.78	0.000323194	41,825.80		41,825.80		41,825.80	
148.01	CITY-CULVER CITY TD #1	4,982,955.80	0.00	116,358.73	0.00	(872,161.22)	4,227,153.31	0.000549335	71,091.58		71,091.58		71,091.58	
152.01	CITY-GARDENA TD #1	4,243,583.97	0.00	54,714.45	0.00	(572,957.03)	3,725,341.39	0.000484122	62,852.12		62,852.12		62,852.12	
156.01	CITY-GLENDALE TD #1	22,424,191.56	(3,808,578.04)	156,156.33	(3,808,578.04)	(2,219,657.81)	16,552,212.04	0.000151024	278,372.40		278,372.40		278,372.40	
160.01	CITY-GLENORA TD #1	3,945,325.61	(783,560.80)	46,847.78	(783,560.80)	(494,876.44)	2,714,036.15	0.000352699	45,644.15		45,644.15		45,644.15	
163.01	CITY-HAWAII GONS TD #1	218,167.31	(239,114.32)	41,183.39	(239,114.32)	(161,321.36)	2,417,131.29	0.000314115	40,650.85		40,650.85		40,650.85	
164.01	CITY-HAWTHORNE TD#1	3,695,331.60	(698,884.50)	93,403.75	(698,884.50)	(672,719.56)	5,982,774.67	0.000777485	100,617.37		100,617.37		100,617.37	
168.01	CITY-HERMOSA BCH TD #	6,228,124.39	0.00	81,079.40	0.00	(326,429.12)	5,982,774.67	0.000059137	7,653.15		7,653.15		7,653.15	
170.01	CITY-HIDDEN HILL TD#1	475,997.76	0.00	1,235.05	0.00	(22,169.78)	455,063.03	0.000036122	4,674.69		4,674.69		4,674.69	
172.01	CITY-HUNTINGTN P TD#1	1,441,026.92	(768,031.60)	44,028.85	(768,031.60)	(439,063.43)	277,960.74	0.000036075	4,668.61		4,668.61		4,668.61	
174.01	CITY-INDUSTRY TD #1	4,574,173.75	(2,066,608.52)	17,495.68	(2,066,608.52)	(907,214.11)	277,997.87	0.0000542397	70,193.71		70,193.71		70,193.71	
176.01	CITY-INGLEWOOD TD#1	7,183,524.42	(1,399,654.03)	102,176.47	(1,399,654.03)	(1,045,327.12)	4,173,765.25	0.000042397	0.00		0.00		0.00	
177.01	CITY-IRVINDALE TD#1	1,589,378.98	0.00	9,473.03	0.00	(338,146.32)	0.00	0.000072191	9,342.52		9,342.52		9,342.52	
178.01	CITY-LA PUENTE TD #1	811,697.77	0.00	9.97	0.00	(256,198.48)	555,509.26	0.000282871	36,607.44		36,607.44		36,607.44	
179.01	CITY-LAKEWOOD TD #1	3,112,394.06	(251,008.24)	16,482.44	(251,008.24)	(701,161.19)	2,176,707.07	0.000380619	49,257.39		49,257.39		49,257.39	
180.01	CITY-LA VERNE	4,832,980.60	(1,591,236.06)	42,979.24	(1,591,236.06)	(355,845.25)	2,928,878.53	0.000067798	8,774.00		8,774.00		8,774.00	
181.01	CITY-LAWNDALE TD #1	876,998.23	(141,578.30)	10.55	(141,578.30)	(516,982.48)	1,377,815.51	0.000179052	23,171.82		23,171.82		23,171.82	
182.01	CITY-LA MIRADA TD #1	2,629,443.23	(734,668.87)	23.63	(734,668.87)	(157,995.41)	713,180.94	0.000092681	11,994.21		11,994.21		11,994.21	
183.01	CITY-LOMITA TD #1	71,833,932.21	(14,597,982.30)	2,011,492.52	(14,597,982.30)	(5,091,512.13)	54,155,930.30	0.0007037771	910,785.39		910,785.39		910,785.39	
184.01	CITY-LONG BEACH TD #1	2,600,737.44	0.00	25.21	0.00	(209,219.43)	2,391,543.22	0.0000310790	40,220.55		40,220.55		40,220.55	
186.01	CITY-LANCASTER TD #1	5,043,660.07	(2,531,031.43)	1,329.17	(2,531,031.43)	(1,034,353.21)	1,479,604.60	0.000192280	24,883.70	38.09	24,921.79		24,921.79	
187.01	CITY-LA HABRA HT TD #1	853,341.76	0.00	9,334.33	0.00	(51,323.93)	811,323.93	0.000105435	13,644.75		13,644.75		13,644.75	
188.01	CITY-LOS ANGELES TD #1	775,333,530.45	(42,575,513.63)	10,120,821.20	(42,575,513.63)	(48,424,113.37)	694,454,724.65	0.000247059	11,679,223.87	85,853.91	11,765,077.78		11,765,077.78	
200.01	CITY-LYNWOOD TD #1	2,188,869.61	(560,083.02)	21,537.98	(560,083.02)	(425,095.95)	1,225,228.62	0.000159223	20,605.67		20,605.67		20,605.67	
203.01	CITY-MALIBU TD #1	4,267,789.73	0.00	36.22	0.00	(242,427.96)	4,025,397.99	0.000523116	67,698.48		67,698.48		67,698.48	
204.01	CITY-MANHATTAN B TD #1	11,799,664.59	(169,290.43)	53,447.61	(169,290.43)	(674,190.66)	11,178,921.52	0.0001452744	188,005.27		188,005.27		188,005.27	
208.01	CITY-MAYWOOD TD #1	442,297.06	0.00	4,325.39	0.00	(152,202.75)	125,129.27	0.000016261	2,104.40		2,104.40		2,104.40	

ALBUQUERQUE, N.M. DIVISION
 SB2557 ADMIN CO. -OR COUNTY/CITIES
 FISCAL YEAR 2004-2005

SCHEDULE B-1

AGENCY ACCT #	CITIES	2004-2005		AF91 GROSS PTR	2004-2005		STN620	2004-2005		AFRAIII CONTRIBUTION	2004-2005		ADJUSTED NET	ADJUSTED PTR	COUNTY TOTAL	OTHER	SB2557					
		AF91 GROSS PTR	2004-2005		91 COMBINED CRA	2004-2005		ADJUSTED PTR	ADJUSTED PTR		ADJUSTED PTR	ADJUSTED PTR										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)					
212.01	CITY-MONROVIA TDF#1	5,178,974.80	73,016.50	(1,229,959.81)	(529,593.17)	3,492,438.32	0.000453856	58,735.27	0.000453856	58,735.27	58,735.27	58,735.27	58,735.27	0.000453856	58,735.27	58,735.27	58,735.27					
216.01	CITY-MONTEBELLO TD #1	3,483,491.33	119,326.19	(1,336,163.18)	(647,086.88)	1,619,667.46	0.000210489	27,237.61	0.000210489	27,237.61	27,237.61	27,237.61	27,237.61	0.000210489	27,237.61	27,237.61	27,237.61					
220.01	CITY-MONTEREY PK TDF#1	6,296,693.74	138,594.10	(1,175,848.10)	(668,137.04)	4,691,302.70	0.000609653	78,897.57	0.000609653	78,897.57	78,897.57	78,897.57	78,897.57	0.000609653	78,897.57	78,897.57	78,897.57					
222.01	CITY-NORWALK TDF#1	2,913,127.19	31.60	(382,217.75)	(799,909.50)	1,731,031.54	0.000224954	29,112.17	0.000224954	29,112.17	29,112.17	29,112.17	29,112.17	0.000224954	29,112.17	29,112.17	29,112.17					
224.01	CITY-PALOS VERDE TD #1	4,281,914.83	21,376.54	0.00	(190,240.96)	4,113,050.41	0.000534507	69,172.64	0.000534507	69,172.64	69,172.64	69,172.64	69,172.64	0.000534507	69,172.64	69,172.64	69,172.64					
225.01	CITY-PALMDALE TDF#1	5,247,983.69	45.17	(1,834,441.04)	(849,101.96)	2,564,485.86	0.000333265	43,129.12	0.000333265	43,129.12	43,129.12	43,129.12	43,129.12	0.000333265	43,129.12	43,129.12	43,129.12					
226.01	CITY-PARAMOUNT TD #1	1,418,225.41	12.61	(490,289.98)	(424,865.47)	503,082.57	0.0002909360	8,460.82	0.0002909360	8,460.82	8,460.82	8,460.82	8,460.82	0.0002909360	8,460.82	8,460.82	8,460.82					
228.01	CITY-PASADENA TDF#1	30,448,499.78	276,752.26	(5,078,806.62)	(3,258,804.78)	22,387,540.64	0.002909360	376,511.62	0.002909360	376,511.62	376,511.62	376,511.62	376,511.62	0.002909360	376,511.62	376,511.62	376,511.62					
230.01	CITY-PICO RIVERA TD1	2,054,368.32	22.31	(291,737.97)	(491,045.07)	1,271,607.64	0.000165250	21,385.65	0.000165250	21,385.65	21,385.65	21,385.65	21,385.65	0.000165250	21,385.65	21,385.65	21,385.65					
232.01	CITY-POMONA TD #1	15,603,617.00	348,923.16	(6,056,009.96)	(1,420,770.05)	8,475,760.15	0.001101458	142,543.98	0.001101458	142,543.98	142,543.98	142,543.98	142,543.98	0.001101458	142,543.98	142,543.98	142,543.98					
234.01	CITY-RANCHO P V TD #1	4,332,502.02	10,599.73	(46,996.94)	(333,845.83)	3,962,248.98	0.000514909	66,636.38	0.000514909	66,636.38	66,636.38	66,636.38	66,636.38	0.000514909	66,636.38	66,636.38	66,636.38					
236.01	CITY-REONDO BCH TDF#1	13,817,017.63	573,332.07	(986,470.95)	(917,491.89)	12,486,887.06	0.001622654	209,993.98	0.001622654	209,993.98	209,993.98	209,993.98	209,993.98	0.001622654	209,993.98	209,993.98	209,993.98					
237.01	CITY-ROSEMead TD #1	1,608,030.10	17.27	(223,943.98)	(368,738.01)	1,015,365.38	0.000131951	17,076.29	0.000131951	17,076.29	17,076.29	17,076.29	17,076.29	0.000131951	17,076.29	17,076.29	17,076.29					
238.01	CITY-ROLLING HILLS TD #1	598,090.26	1,668.16	0.00	(25,358.91)	574,399.51	0.000074645	9,660.10	0.000074645	9,660.10	9,660.10	9,660.10	9,660.10	0.000074645	9,660.10	9,660.10	9,660.10					
239.01	CITY-ROLL HILLS TD #1	1,251,407.54	12.84	0.00	(109,203.31)	1,142,217.07	0.000148435	19,209.55	0.000148435	19,209.55	19,209.55	19,209.55	19,209.55	0.000148435	19,209.55	19,209.55	19,209.55					
240.01	CITY-S FERNANDO TDF#1	1,716,098.84	37,948.42	(733,839.71)	(277,791.83)	742,415.72	0.000096480	12,485.85	0.000096480	12,485.85	12,485.85	12,485.85	12,485.85	0.000096480	12,485.85	12,485.85	12,485.85					
241.01	CITY-SAN DIMAS TD #1	2,171,987.88	41,885.41	(390,242.29)	(352,298.05)	1,471,332.91	0.000191205	24,744.58	0.000191205	24,744.58	24,744.58	24,744.58	24,744.58	0.000191205	24,744.58	24,744.58	24,744.58					
244.01	CITY-SAN GABRIEL TD #1	2,612,543.59	44,533.19	(44,978.70)	(337,825.65)	2,274,272.43	0.000295550	38,248.28	0.000295550	38,248.28	38,248.28	38,248.28	38,248.28	0.000295550	38,248.28	38,248.28	38,248.28					
248.01	CITY-SAN MARINO TD #1	7,145,281.34	27,997.08	0.00	(277,706.34)	6,895,572.08	0.000896106	115,968.57	0.000896106	115,968.57	115,968.57	115,968.57	115,968.57	0.000896106	115,968.57	115,968.57	115,968.57					
249.01	CITY-SANTA CLARITA TD #1	8,365,145.28	5,243.57	(69,216.52)	(1,609,255.88)	6,691,917.45	0.000869640	112,543.50	0.000869640	112,543.50	112,543.50	112,543.50	112,543.50	0.000869640	112,543.50	112,543.50	112,543.50					
250.01	CITY-SANTA FE SP TD #1	2,914,669.00	37,839.36	(1,599,434.95)	(734,270.28)	618,803.12	0.000800416	10,406.95	0.000800416	10,406.95	10,406.95	10,406.95	10,406.95	0.000800416	10,406.95	10,406.95	10,406.95					
252.01	CITY-SANTA MONIC TD #1	24,668,335.96	356,196.28	(6,697,012.58)	(2,716,305.28)	15,611,214.38	0.002028737	262,546.77	0.002028737	262,546.77	262,546.77	262,546.77	262,546.77	0.002028737	262,546.77	262,546.77	262,546.77					
256.01	CITY-SIERRA MADR TD #1	2,516,310.72	20,315.10	(241,191.94)	(123,320.92)	2,172,112.96	0.000282274	36,530.18	0.000282274	36,530.18	36,530.18	36,530.18	36,530.18	0.000282274	36,530.18	36,530.18	36,530.18					
260.01	CITY-SIGNAL HILL TD #1	925,764.07	821.98	(588,689.48)	(348,611.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
262.01	CITY-SO EL MONTE TD #1	871,205.75	10.37	(186,414.36)	(203,797.71)	481,004.05	0.000062508	8,089.40	0.000062508	8,089.40	8,089.40	8,089.40	8,089.40	0.000062508	8,089.40	8,089.40	8,089.40					
264.01	CITY-SOUTH GATE TD #1	2,220,502.68	25,671.86	(474,684.81)	(670,901.43)	1,100,588.30	0.000143026	18,509.55	0.000143026	18,509.55	18,509.55	18,509.55	18,509.55	0.000143026	18,509.55	18,509.55	18,509.55					
268.01	CITY-SO PASADENA TD #1	5,662,855.33	47,966.58	(120,022.85)	(309,038.96)	5,281,750.10	0.000686384	88,827.63	0.000686384	88,827.63	88,827.63	88,827.63	88,827.63	0.000686384	88,827.63	88,827.63	88,827.63					
270.01	CITY-TEMPLE CITY TD #1	1,547,738.91	16.43	(46,282.73)	(235,475.60)	1,265,997.01	0.000164521	21,291.30	0.000164521	21,291.30	21,291.30	21,291.30	21,291.30	0.000164521	21,291.30	21,291.30	21,291.30					
272.01	CITY-TORRANCE TD #1	20,980,366.02	306,095.76	(838,103.22)	(2,278,007.87)	18,170,350.69	0.002361307	305,585.95	0.002361307	305,585.95	305,585.95	305,585.95	305,585.95	0.002361307	305,585.95	305,585.95	305,585.95					
276.01	CITY-VERNON TD #1	2,595,266.19	13,308.91	(564,484.32)	(335,856.50)	1,708,234.28	0.000221992	28,728.85	0.000221992	28,728.85	28,728.85	28,728.85	28,728.85	0.000221992	28,728.85	28,728.85	28,728.85					
278.01	CITY-WALNUT TD #1	2,027,259.69	4,179.31	(1,000,480.87)	(220,112.69)	810,845.44	0.000105372	13,636.60	0.000105372	13,636.60	13,636.60	13,636.60	13,636.60	0.000105372	13,636.60	13,636.60	13,636.60					
280.01	CITY-WEST COVINA TD #1	8,792,043.22	76,447.24	(2,209,043.95)	(1,081,388.76)	5,578,057.76	0.000724890	93,810.84	0.000724890	93,810.84	93,810.84	93,810.84	93,810.84	0.000724890	93,810.84	93,810.84	93,810.84					
282.01	CITY-W LAKE VILL TD #1	1,324,282.90	5,798.52	0.00	(659,894.54)	1,160,196.88	0.000150772	19,511.99	0.000150772	19,511.99	19,511.99	19,511.99	19,511.99	0.000150772	19,511.99	19,511.99	19,511.99					
283.01	CITY-W HOLLYWOOD	7,775,779.42	56,348.60	(471,530.24)	(650,211.12)	6,710,366.66	0.000872041	112,854.23	0.000872041	112,854.23	112,854.23	112,854.23	112,854.23	0.000872041	112,854.23	112,854.23	112,854.23					
284.01	CITY-WHITTIER TD #1	3,869,252.51	88,146.98	(453,678.44)	(719,017.87)	2,784,703.18	0.000361883	46,832.69	0.000361883	46,832.69	46,832.69	46,832.69	46,832.69	0.000361883	46,832.69	46,832.69	46,832.69					
TOTAL CITIES														1,282,979,794.82	17,227,292.11	(135,975,275.00)	(107,362,492.03)	1,057,140,128.12	0.137379420	17,778,806.82	94,231.04	17,873,037.86

AUDITOR-CONTROLLER, TAJ DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
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SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	
		COMBINED	CRA LOSS	UNITARY REV.	ADJUSTED	ADJUSTED	RATIO	COUNTY TOTAL	ADJUSTED	ADJUSTED	ADJUSTED
		(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2.02	L.A. COUNTY-MARAVILLA	1,005,758.95		10,173.20	1,015,932.15	0.000132024	17,085.74		17,085.74		17,085.74
2.03	L.A. COUNTY-LANCASTER HOMES	32,835.15		675.93	33,511.08	0.000004355	563.60	(563.60)			
2.04	L.A. COUNTY-WILLOWBROOK	948,908.21		13,456.18	962,364.39	0.000125063	16,184.89		16,184.89		16,184.89
2.06	L.A. COUNTY-EAST COMPTON RP	114,027.04		1,377.87	115,404.91	0.000014997	1,940.82		1,940.82		1,940.82
2.07	L.A. COUNTY-WEST ALTADENA COMM.	498,365.04		2,161.09	500,526.13	0.000065045	8,417.73		8,417.73		8,417.73
100.03	ALHAMBRA-INDUSTRIAL	4,864,313.54		151,781.21	5,016,094.75	0.000651861	84,359.87		84,359.87		84,359.87
100.04	ALHAMBRA-CBD	594,853.92		5,411.06	600,264.98	0.000078007	10,095.19		10,095.19		10,095.19
100.05	ALHAMBRA-INDUSTRIAL-82 ANNEX	2,220,698.44		269,420.17	2,490,118.61	0.000323600	41,878.34		41,878.34		41,878.34
101.02	AGOURA HILLS - RP AREA	1,884,557.80			1,884,557.80	0.000244906	31,694.24		31,694.24		31,694.24
104.04	ARCADIA-CENTRAL	3,249,349.27		70,747.96	3,320,097.23	0.000431459	55,836.79		55,836.79		55,836.79
106.02	ARTESIA - CENTRAL COMMIL CORRI RP	624,427.93			624,427.93	0.000081147	10,501.55		10,501.55		10,501.55
108.02	CITY AVALON TD1 COMM IMP RP	3,680,683.14			3,706,314.29	0.000481650	62,332.20		62,332.20		62,332.20
112.02	AZUSA-CBD	535,231.89		53,269.75	588,501.64	0.000076478	9,897.32		9,897.32		9,897.32
112.03	AZUSA-CBD 80 ANNEX	10,503.41		19.44	10,522.85	0.000001367	176.91		176.91		176.91
112.04	AZUSA-CBD 82 ANNEX	335,046.39		361.63	335,408.02	0.000043588	5,640.89		5,640.89		5,640.89
112.05	AZUSA - WEST END R.P.	3,627,229.80		21,497.57	3,648,727.37	0.000474166	61,363.67		61,363.67		61,363.67
112.06	AZUSA - CBD AMEND #3	608,411.84		1,208.78	609,620.62	0.000079223	10,252.56		10,252.56		10,252.56
112.07	AZUSA-CBD # 5	395,880.88		605.86	396,486.74	0.000051525	6,668.05		6,668.05		6,668.05
112.08	AZUSA-RANCH CENTER R.P.	79,981.52		0.89	79,982.41	0.000010394	1,345.13		1,345.13		1,345.13
114.03	BALDWIN PARK-SAN GABRIEL RIVER	1,796,930.27		5,154.84	1,802,085.11	0.000234188	30,307.18		30,307.18		30,307.18
114.04	BALDWIN PARK-PUENTE MERCED	293,751.93		660.53	294,412.46	0.000038260	4,951.38		4,951.38		4,951.38
114.05	BALDWIN PARK-WEST RAMONA BLVD.	273,611.71		793.60	274,405.31	0.000035660	4,614.90		4,614.90		4,614.90
114.06	BALDWIN PARK-CENT. BUSINESS DIST	861,446.97		187,204.61	1,048,651.58	0.000136276	17,636.01		17,636.01		17,636.01
114.07	BALDWIN PARK - DELTA	281,739.16		2,922.48	284,661.64	0.000036993	4,787.41		4,787.41		4,787.41
114.08	BALDWIN PARK - SIERRA VISTA R.P.	1,897,196.99		969.02	1,898,166.01	0.000246674	31,923.04		31,923.04		31,923.04
116.02	BELL-CHELI INDUSTRIAL	1,641,573.22		7,523.32	1,649,096.54	0.000214306	27,734.18		27,734.18		27,734.18
116.03	BELL-CHELI INDL RP #2	82,917.08		419.94	83,337.02	0.00010830	1,401.55		1,401.55		1,401.55
116.04	BELL-CHELI INDL 87-ANNEX	1,664,234.72		15,840.52	1,680,075.24	0.000218332	28,255.20		28,255.20		28,255.20
118.02	BELLFLOWER RP AREA #1	1,613,985.45		10.56	1,613,996.01	0.000209745	27,143.92		27,143.92		27,143.92
119.02	BELL GARDENS-PROJECT #1	1,137,219.26		60,001.17	1,197,220.43	0.000155583	20,134.60		20,134.60		20,134.60
119.03	BELL GARDENS-CENTRAL	1,182,461.66		5,556.06	1,188,017.72	0.000154387	19,979.82		19,979.82		19,979.82
124.02	BURBANK-GOLDEN STATE	15,705,514.53		83,348.59	15,788,863.12	0.002051823	265,534.42		265,534.42		265,534.42
124.03	BURBANK-CITY CENTER	6,157,829.32		135,520.49	6,293,349.81	0.000817845	105,840.51		105,840.51		105,840.51
124.04	BURBANK-WEST OLIVE	6,767,911.71		10,525.39	6,778,437.10	0.000880884	113,998.63		113,998.63		113,998.63
124.05	BURBANK - S. SAN FERNANDO RP	1,509,286.12			1,509,286.12	0.000196138	25,382.98		25,382.98		25,382.98
125.02	CARSON-PROJECT #1	3,265,155.86		36,601.80	3,301,757.66	0.000429076	55,528.40		55,528.40		55,528.40
125.03	CARSON-PROJECT #2	5,062,586.03		52,177.48	5,114,763.51	0.000664683	86,019.22		86,019.22		86,019.22
125.04	CARSON-RP AREA 2-83 ANX	322,117.58		1,235.89	323,353.47	0.000042021	5,438.10		5,438.10		5,438.10
125.05	CARSON-RP #3	3,587,295.16		8,687.14	3,595,982.30	0.000467312	60,476.67		60,476.67		60,476.67
125.06	CARSON-RP AREA 1-85ANX	4,406,284.04		25,152.66	4,431,436.70	0.000575882	74,527.14		74,527.14		74,527.14
125.08	CARSON - MERGED RP2/3 AM	1,677,801.94			1,677,801.94	0.000218037	28,217.02		28,217.02		28,217.02
125.09	CARSON-RP #4	1,459,393.54			1,459,393.54	0.000189654	24,543.86		24,543.86		24,543.86
128.02	CLAREMONT-VILLAGE	1,029,438.50		98,089.21	1,127,527.71	0.000146527	18,962.63		18,962.63		18,962.63
128.03	CLAREMONT-VILLAGE-82 ANNEX	59,476.69		39.18	59,515.87	0.000007734	1,000.89		1,000.89		1,000.89
128.04	CLAREMONT-VILLAGE-83 ANNEX	190,194.37		304.21	190,498.58	0.000024756	3,203.77		3,203.77		3,203.77

AUDITOR-CONTROLLER, T. DIVISION
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SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	
		COMBINED	CRA LOSS	UNITARY REV.	ADJUSTED	ADJUSTED	RATIO	TOTAL	ADJUSTED	ADJUSTED	ADJUSTED
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
128.06	CLAREMONT-Village RP '01 Annex	375,465.59	-	375,465.59	0.000048793	6,314.49		6,314.49			6,314.49
131.02	COMMERCE-PROJECT #1	6,558,224.15	316,458.95	6,874,683.10	0.000893391	115,617.21		115,617.21			115,617.21
131.03	COMMERCE-TOWN CENTRE	1,181,194.06	5,034.04	1,186,228.10	0.000154155	19,949.80		19,949.80			19,949.80
131.04	COMMERCE-TOWN CENTRE-80 ANNEX	903,122.13	13.68	903,135.81	0.000117366	15,188.79		15,188.79			15,188.79
131.05	COMMERCE-RP 111	181,982.73	1,252.45	183,235.18	0.000023812	3,081.60		3,081.60			3,081.60
131.06	COMMERCE - RP AREA 4	2,475,818.10	-	2,475,818.10	0.000321742	41,637.89		41,637.89			41,637.89
132.02	COMPTON-ROSECRANS	480,788.75	1,228.40	482,017.15	0.000062640	8,106.49		8,106.49			8,106.49
132.05	COMPTON-WALNUT INDUSTRIAL	5,248,258.38	256,182.14	5,504,440.52	0.00015323	92,572.74		92,572.74			92,572.74
132.06	COMPTON-WALNUT INDUSTRIAL-76 ANX	724,023.67	46,046.61	770,070.28	0.000100074	12,950.97		12,950.97			12,950.97
132.07	COMPTON-WALNUT INDUSTRIAL-80 ANX	2,317,851.78	69,045.52	2,386,897.30	0.000310186	40,142.38		40,142.38			40,142.38
136.06	COMPTON RP AREA	1,932,717.54	12.05	1,932,729.59	0.000251166	32,504.37		32,504.37			32,504.37
136.08	COVINA - PROJ. #1	5,257,191.14	56,028.49	5,313,219.63	0.000690473	89,356.80		89,356.80			89,356.80
136.08	COVINA - R.P. #2	741,048.58	2,566.75	743,615.33	0.000096636	12,506.04		12,506.04			12,506.04
136.09	COVINA - PROJECT #2 88 ANNEX	99,320.62	1.17	99,321.79	0.000012907	1,670.35		1,670.35			1,670.35
138.02	CUDAHY-COMM'L INDL.	969,061.74	8,923.61	977,985.35	0.000127093	16,447.60		16,447.60			16,447.60
138.03	CUDAHY-COMM'L INDL-82 ANNEX	432,693.98	1,948.24	434,642.22	0.000056483	7,309.69		7,309.69			7,309.69
138.04	CUDAHY RP AREA	20,657.35	0.03	20,657.38	0.000002685	347.48		347.48			347.48
138.05	CUDAHY - CITYWIDE RP	650,591.95	-	650,591.95	0.000084547	10,941.56		10,941.56			10,941.56
140.04	CULVER CITY-SLAUSON/SEPUVEDA	6,340,656.79	74,095.18	6,414,751.97	0.000833622	107,882.27		107,882.27			107,882.27
140.05	CULVER CITY-OVERLAND/JEFFERSON	4,706,815.42	29,281.20	4,736,096.62	0.000615474	79,650.89		79,650.89			79,650.89
140.06	CULVER CITY-WASHINGTON/CULVER	10,202,274.77	270,137.06	10,472,411.83	0.001360930	176,123.26		176,123.26			176,123.26
140.07	CULVER CITY-COMP AREA #4 RP	1,623,840.17	-	1,623,840.17	0.000211024	27,309.44		27,309.44			27,309.44
142.02	CERRITOS-LOS CERRITOS	7,437,879.05	103,943.97	7,541,823.02	0.000980089	126,837.14		126,837.14			126,837.14
142.04	CERRITOS-LOS COYOTES	17,427,869.56	231,929.27	17,659,798.83	0.002294959	296,999.59		296,999.59			296,999.59
143.02	DOWNEY-PROJECT #1	1,122,482.78	87,744.15	1,210,226.93	0.000157274	20,353.44		20,353.44			20,353.44
143.03	DOWNEY-RP TD 1-85 ANNEX	337,398.12	1,156.30	338,554.42	0.000043996	5,693.69		5,693.69			5,693.69
143.04	DOWNEY-RP TD 1-85 ANNEX	137,778.38	1.53	137,779.91	0.000017905	2,317.16		2,317.16		(2,317.16)	-
143.05	DOWNEY-WOODRUFF	343,220.43	6.71	343,227.14	0.000044604	5,772.38		5,772.38			5,772.38
143.06	DOWNEY-R.P.#4 88 ANNEX	1,266,946.42	263.68	1,267,210.10	0.000164679	21,311.75		21,311.75			21,311.75
144.05	EL MONTE-EAST VALLEY MALL	58,075.00	100.68	58,175.68	0.000007560	978.37		978.37			978.37
144.06	EL MONTE-PLAZA PROJECT	78,401.93	128.89	78,530.82	0.000010205	1,320.67		1,320.67			1,320.67
144.07	EL MONTE-PLAZA EL MONTE	30,094.31	96.53	30,190.84	0.000003923	507.69		507.69		(507.69)	-
144.08	EL MONTE - CENTER R.P.	509,146.40	9.33	509,155.73	0.000066167	8,562.93		8,562.93			8,562.93
144.10	EL MONTE - DOWNTOWN RP	856,490.26	12.00	856,502.26	0.000111306	14,404.54		14,404.54			14,404.54
144.12	EL MONTE - CENTER 90 ANNEX	438,725.10	2.76	438,727.86	0.000057014	7,378.40		7,378.40			7,378.40
144.13	EL MONTE TD#4 NORTHWEST RP	400,957.04	-	400,957.04	0.000052106	6,743.24		6,743.24			6,743.24
144.15	EL MONTE TD#1 DOWNTOWN RP	147,010.57	-	147,010.57	0.000019105	2,472.45		2,472.45			2,472.45
144.18	EL MONTE - VALLEY DUREE RP	237,936.90	-	237,936.90	0.000030921	4,001.61		4,001.61			4,001.61
145.02	DUARTE-HUNTINGTON DR. PHASE I	1,114,189.86	2,682.84	1,116,872.70	0.000145142	18,783.39		18,783.39			18,783.39
145.04	DUARTE-LAS LOMAS	482,162.10	3,014.64	485,176.74	0.000063051	8,159.68		8,159.68			8,159.68
145.06	DUARTE-DAVIS ADDITION	528,120.03	2,672.96	530,792.99	0.000068979	8,926.84		8,926.84			8,926.84
145.08	DUARTE-HUNTINGTON DR. PHASE 2	1,244,734.21	6,341.94	1,251,076.15	0.000162582	21,040.37		21,040.37			21,040.37
145.09	DUARTE-DAVIS ADDITION-76 ANNEX	1,390,450.64	6,264.91	1,396,715.55	0.000181509	23,489.79		23,489.79			23,489.79
145.10	DUARTE-RANCHO DUARTE RP PHASE II	608,655.27	1,260.84	609,916.11	0.000079261	10,257.48		10,257.48			10,257.48
145.11	DUARTE-RANCHO DUARTE RP PHASE I	195,389.07	877.66	196,266.73	0.000025506	3,300.83		3,300.83			3,300.83

AUDITOR-CONTROLLER, T.A. DIVISION
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SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER		
		COMBINED	ADJUSTED	UNITARY REV.	TOTAL	ADJUSTED	COUNTY TOTAL	ADJMTS. NO	ADJUSTED	SOI FILED	SB2557 ADMIN COST	
		CRA LOSS	(1)	DIST. REPORT	(2)	(1 + 2)	(3)	RATIO	(4)	(5)	(6)	(7)
									(Col 3/67,695,039,992)	(Col 4*129,413,900)		(5 + 6)
145.12	DUARTE-RANCHO DUARTE #3 AM #1	295,282.52	3.50	295,286.02	0.000038374	4,966.13	4,966.13			4,966.13		4,966.13
145.13	DUARTE-MERGED R.P.	380,193.32	-	380,193.32	0.000049408	6,394.08	6,394.08			6,394.08		6,394.08
156.02	GLENDALE-CENTRAL	16,984,583.83	277,818.51	17,262,402.34	0.002243315	290,316.14	290,316.14			290,316.14		290,316.14
156.03	GLENDALE - SAN FERNANDO RP	4,456,550.12	-	4,456,550.12	0.000579146	74,949.54	74,949.54			74,949.54		74,949.54
160.04	GLENDORA-PROJECT #1	2,820,223.04	9,962.46	2,830,185.50	0.000367793	47,597.53	47,597.53			47,597.53		47,597.53
160.05	GLENDORA-RP #2	322,861.90	1,284.21	324,146.11	0.000042124	5,451.43	5,451.43			5,451.43		5,451.43
160.07	GLENDORA-RP #3	2,031,885.55	22,275.55	2,054,161.10	0.000266946	34,546.52	34,546.52			34,546.52		34,546.52
160.09	GLENDORA-PROJECT #1-76 ANNEX	255,277.60	15,590.06	270,867.66	0.000035200	4,555.37	4,555.37			4,555.37		4,555.37
160.10	GLENDORA-RP1 83 ANNEX	24,546.67	32.61	24,579.28	0.000003194	413.35	413.35			413.35		413.35
160.11	GLENDORA-RP 4	56,960.11	331.39	57,291.50	0.000007445	963.49	963.49			963.49		963.49
160.12	GLENDORA-RP 3 83 ANNEX	6,477.35	33.67	6,511.02	0.000000846	109.48	109.48			109.48		109.48
163.01	HAWAIIAN GARDENS - RP1	4,291,381.56	-	4,291,381.56	0.000557682	72,171.80	72,171.80			72,171.80		72,171.80
164.03	HAWTHORNE-PLAZA	583,290.77	13,451.61	596,742.38	0.000077549	10,035.92	10,035.92			10,035.92		10,035.92
164.04	HAWTHORNE-RP #2	5,283,391.04	84,794.42	5,368,185.46	0.000697616	90,281.21	90,281.21			90,281.21		90,281.21
172.02	HUNTINGTON PARK-CBD	2,402,169.66	45,805.26	2,447,974.92	0.000318124	41,169.67	41,169.67			41,169.67		41,169.67
172.03	HUNTINGTON PARK-INDUSTRIAL	1,069,776.45	16,073.21	1,085,849.66	0.000141110	18,261.60	18,261.60			18,261.60		18,261.60
172.04	HUNTINGTON PARK-NORTH	2,490,898.81	18,258.51	2,509,157.32	0.000326075	42,198.64	42,198.64			42,198.64		42,198.64
172.05	HUNTINGTON PARK-SANTA FE RP	998,377.83	435.46	998,813.29	0.000129800	16,797.92	16,797.92			16,797.92		16,797.92
172.06	HUNTINGTON PARK-NEIGHBORHOOD RP	282,439.14	282,439.14	282,439.14	0.000036704	4,750.01	4,750.01			4,750.01		4,750.01
174.02	INDUSTRY-CIVIC/REC. INDL #1	27,564,256.14	329,921.34	27,894,177.48	0.003624955	469,119.56	469,119.56			469,119.56		469,119.56
174.03	INDUSTRY-TR. DIST. INDL #2	6,659,203.11	36,076.02	6,695,279.13	0.000870077	112,600.06	112,600.06			112,600.06		112,600.06
174.04	INDUSTRY-TR. DIST. INDL #3	4,521,514.54	45,501.35	4,567,015.89	0.000593501	76,807.28	76,807.28			76,807.28		76,807.28
176.02	INGLEWOOD-IN TOWN	871,445.21	184,194.35	1,055,639.56	0.000137184	17,753.52	17,753.52			17,753.52		17,753.52
176.03	INGLEWOOD-LA CIENEGA	394,278.83	2,030.11	396,308.94	0.000051502	6,665.07	6,665.07			6,665.07		6,665.07
176.04	INGLEWOOD-NO. INDUSTRIAL	1,031,293.60	9,070.46	1,040,364.06	0.000135199	17,496.63	17,496.63			17,496.63		17,496.63
176.05	INGLEWOOD-MANCHESTER-PRAIRIE	2,603,885.51	70,149.37	2,674,034.88	0.000347501	44,971.46	44,971.46			44,971.46		44,971.46
176.06	INGLEWOOD-INGLEWOOD-CENTURY	3,309,845.85	7,382.65	3,317,228.50	0.000431087	55,788.65	55,788.65			55,788.65		55,788.65
176.07	INGLEWOOD-LA CIENEGA-76 ANNEX	1,082,177.70	53,121.15	1,135,298.85	0.000147536	19,093.21	19,093.21			19,093.21		19,093.21
176.08	INGLEWOOD - IMPERIAL/PRAIRIE RP	442,759.77	0.75	442,760.52	0.000057538	7,446.22	7,446.22			7,446.22		7,446.22
176.09	INGLEWOOD - CENTURY RP	159,960.33	-	159,960.33	0.000020787	2,690.13	2,690.13			2,690.13		2,690.13
176.10	INGLEWOOD - IN TOWN RP.03 ANNEX	416,559.15	-	416,559.15	0.000054133	7,005.56	7,005.56			7,005.56		7,005.56
176.12	INGLEWOOD - IMP/PRAIRIE RP 03 ANNEX	8,283.23	-	8,283.23	0.000001076	139.25	139.25			139.25		139.25
177.02	IRWINDALE-PARQUE NORTE	8,477.16	44.03	8,521.19	0.000001107	143.26	143.26			143.26		143.26
177.04	IRWINDALE-INDUSTRIAL	13,419,716.98	319,961.19	13,739,678.17	0.001785524	231,071.62	231,071.62			231,071.62		231,071.62
177.05	IRWINDALE-NORA FRAUO	11,699.33	11.36	11,710.69	0.000001522	196.97	196.97			196.97		196.97
179.02	LAKEWOOD-TOWN CENTRE	4,248,059.06	17,782.76	4,265,841.82	0.000554363	71,742.28	71,742.28			71,742.28		71,742.28
179.03	LAKEWOOD-R.P. #2	1,210,693.54	17.72	1,210,711.26	0.000157337	20,361.59	20,361.59			20,361.59		20,361.59
179.04	LAKEWOOD-R.P. #3	577,441.57	-	577,441.57	0.000075041	9,711.35	9,711.35			9,711.35		9,711.35
180.02	LA VERNE-CENTRAL	3,673,736.27	73,175.58	3,746,911.85	0.000486926	63,014.99	63,014.99			63,014.99		63,014.99
180.03	LA VERNE-CENTRAL RP 83 ANNEX	2,583,667.49	18,010.69	2,601,678.18	0.000338098	43,754.58	43,754.58			43,754.58		43,754.58
180.04	LA VERNE CENTRAL 95ANX	298,203.40	1.31	298,204.71	0.000038753	5,015.18	5,015.18			5,015.18		5,015.18
181.02	LAWINDALE-ECONOMIC REVITAL RP	2,022,547.35	-	2,022,547.35	0.000262838	34,014.89	34,014.89			34,014.89		34,014.89
182.02	LA MIRADA-INDL COMM'L	4,699,967.15	60,307.73	4,760,274.88	0.000618616	80,057.51	80,057.51			80,057.51		80,057.51
182.03	LA MIRADA-VALLEY VIEW	439,771.13	760.02	440,531.15	0.000057249	7,408.82	7,408.82			7,408.82		7,408.82
182.04	LA MIRADA-BEACH BLVD.	2,619,393.02	1,163.64	2,620,556.66	0.000340551	44,072.03	44,072.03			44,072.03		44,072.03

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SCHEDULE B - 3

ACCT. #	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER		ADJUSTED SB2557 ADMIN COST (7) (5 + 6)
		COMBINED CRA LOSS (1)	UNITARY REV. DIST. REPORT (2)	ADJUSTED TOTAL CRA (3) (1 + 2)	ADJUSTED RATIO (4) (Col 3/57,695,039,992)	COUNTY TOTAL 129,413,900 (5) (Col 4*129,413,900)	ADJMTS. NO SOI FILED (6)					
182.05	LA MIRADA-IND'L COM'L 89 ANX	2,930,583.59	33.28	2,930,616.87	0.000380845	49,286.64		49,286.64			49,286.64	
182.06	LA MIRADA- RP #4	245,116.85		245,116.85	0.000031854	4,122.35		4,122.35			4,122.35	
184.02	LONG BEACH-WEST BEACH	1,213,075.63	4,851.01	1,217,926.64	0.000158274	20,482.86		20,482.86			20,482.86	
184.03	LONG BEACH-POLY HIGH	504,896.92	7,627.05	512,523.97	0.000066604	8,619.48		8,619.48			8,619.48	
184.04	LONG BEACH-DOWNTOWN	12,408,838.24	434,970.51	12,843,808.75	0.001669102	216,005.00		216,005.00			216,005.00	
184.05	LONG BCH-WEST L.B. IND'L	6,724,460.70	989,976.00	7,714,436.70	0.001002521	129,740.15		129,740.15			129,740.15	
184.06	LONG BEACH-LOS ALTOS RP	515,748.11	1.92	515,750.03	0.000067024	8,673.84		8,673.84			8,673.84	
184.09	LONG BEACH-N. LONG BEACH RP	24,359,866.30	-	24,359,866.30	0.003165658	409,680.15		409,680.15			409,680.15	
184.10	LONG BEACH-NEW CENTRAL LB RP	7,670,667.50	-	7,670,667.50	0.000996833	129,004.05		129,004.05			129,004.05	
186.02	LANCASTER-CBD	708,082.81	7,535.57	715,618.38	0.000092997	12,035.10		12,035.10			12,035.10	
186.03	LANCASTER-FOX FIELD RP	987,140.09	3,635.80	990,775.89	0.000128755	16,662.69		16,662.69			16,662.69	
186.04	LANCASTER-AMARGOZA	8,425,892.87	20,530.78	8,446,423.65	0.001097645	142,050.52		142,050.52			142,050.52	
186.05	LANCASTER-RESIDENTIAL	3,833,244.14	15,307.13	3,848,551.27	0.000500134	64,724.29		64,724.29			64,724.29	
186.07	LANCASTER-R.P. #5	9,979,492.02	92,379.79	10,071,871.81	0.001308878	169,387.01		169,387.01			169,387.01	
186.08	LANCASTER-R.P. #6	12,767,608.21	157.39	12,767,765.60	0.001659220	214,726.13		214,726.13			214,726.13	
186.09	LANCASTER-R.P. #7	732,277.24	2.80	732,280.04	0.000095163	12,315.41		12,315.41			12,315.41	
188.03	LOS ANGELES CITY-LITTLE TOKYO	2,642,852.14	14,305.13	2,657,157.27	0.000345308	44,687.65		44,687.65			44,687.65	
188.04	LOS ANGELES CITY-NORMANDIE	1,541,139.70	206,434.66	1,747,574.36	0.000227104	29,390.41		29,390.41			29,390.41	
188.05	LOS ANGELES CITY-BEACON	881,217.63	7,906.75	889,124.38	0.000115545	14,953.13		14,953.13			14,953.13	
188.07	LOS ANGELES CITY-PICO UNION #1	1,245,806.43	5,385.87	1,251,192.30	0.000162597	21,042.31		21,042.31			21,042.31	
188.08	LOS ANGELES CITY-BUNKER HILL	24,353,205.59	1,628,773.32	25,981,978.91	0.003376458	436,960.60		436,960.60			436,960.60	
188.09	LOS ANGELES CITY-HOOVER	575,973.26	11,336.38	587,309.64	0.000076323	9,877.26		9,877.26			9,877.26	
188.10	LOS ANGELES CITY-WATTS	317,073.13	3,219.90	320,293.03	0.000041623	5,386.59		5,386.59			5,386.59	
188.18	LOS ANGELES CITY-MONTEREY HILLS	2,778,752.18	6,086.44	2,784,838.62	0.000361900	46,834.89		46,834.89			46,834.89	
188.19	LOS ANGELES CITY-HARBOR IND'L	1,237,817.95	14,462.95	1,252,280.90	0.000162739	21,060.69		21,060.69			21,060.69	
188.20	LOS ANGELES CITY-CBD	4,006,973.72	2,617,174.48	6,624,148.20	0.000860833	111,403.76		111,403.76		(111,403.76)	-	
189.01	LOS ANGELES CITY-PICO UNION #2	2,181,607.55	24,466.66	2,206,074.21	0.000286688	37,101.41		37,101.41			37,101.41	
189.02	LOS ANGELES CITY-NO. HOLLYWOOD	8,235,403.86	240,472.43	8,475,876.29	0.000101473	142,545.92		142,545.92			142,545.92	
189.03	LOS ANGELES CITY-CHINATOWN	3,551,503.05	24,099.58	3,575,602.63	0.000464663	60,133.85		60,133.85			60,133.85	
189.04	LOS ANGELES CITY-ADAMS/NORMANDIE	2,871,340.34	2,411.53	2,873,751.87	0.000373455	48,330.27		48,330.27		(48,330.27)	-	
189.05	LOS ANGELES-RODEO/LA CIENEGA RP	483,017.62	907.48	483,925.10	0.000062888	8,138.58		8,138.58		(8,138.58)	-	
189.06	LOS ANGELES-HOOVER AM. #1 84 ANX	2,182,576.99	3,120.76	2,185,697.75	0.000284040	36,758.72		36,758.72			36,758.72	
189.07	LOS ANGELES-HOOVER AM. #1 84 ANX	1,165,842.84	925.70	1,166,768.54	0.000151626	19,622.51		19,622.51			19,622.51	
189.08	LOS ANGELES-CRENSHAW RP	20,491,626.48	49,757.16	20,541,383.64	0.002669432	345,461.61		345,461.61			345,461.61	
189.09	LOS ANGELES-HOLLYWOOD RP	46,604.40	-	46,604.40	0.000060556	783.73		783.73			783.73	
189.09	LOS ANGELES-HOOVER 90 ANNEX	1,006,668.64	-	1,006,668.64	0.000130820	16,929.93		16,929.93			16,929.93	
189.10	LOS ANGELES - EQUAKE LAUREL CYN	3,029,074.63	-	3,029,074.63	0.000393640	50,942.49		50,942.49			50,942.49	
189.11	LOS ANGELES-EQUAKE HO/BEV-NORM	201,889.77	-	201,889.77	0.000026236	3,395.30		3,395.30			3,395.30	
189.12	LOS ANGELES-BROAD/MANCHES REC	148,478.83	0.32	148,479.15	0.000019295	2,497.04		2,497.04			2,497.04	
189.16	LOS ANGELES-EQUAKE COUNCIL #3	8,874,589.33	-	8,874,589.33	0.001153287	149,251.37		149,251.37			149,251.37	
189.17	LOS ANGELES-EQUAKE COUNCIL #7	9,121,172.22	-	9,121,172.22	0.001185331	153,398.31		153,398.31			153,398.31	
189.18	LOS ANGELES - CRENSHAW/SLAUSON RP	630,302.63	2.21	630,304.84	0.000081911	10,600.42		10,600.42			10,600.42	
189.19	LOS ANGELES - WATTS CORRIDOR	304,240.42	0.45	304,240.87	0.000039537	5,116.64		5,116.64			5,116.64	
189.20	LOS ANGELES-WILSHIRE CTR & KOREA	5,045,376.44	-	5,045,376.44	0.000655666	84,852.29		84,852.29			84,852.29	
190.01	LOS ANGELES - STA MONICA FWY CD9	4,622,787.84	3.19	4,622,791.03	0.000600749	77,745.27		77,745.27			77,745.27	

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ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	
		COMBINED	CRA LOSS	UNITARY REV.	TOTAL	ADJUSTED	COUNTY TOTAL	ADJMTS. NO	ADJUSTED		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(5 + 6)		
190.02	LOS ANGELES - VERMONT/MANCHESTER	388,627.01	-	388,627.01	0.000050504	6,535.92		6,535.92			
190.03	LOS ANGELES - WESTERN/SLAUSON	457,656.48	-	457,656.48	0.000059474	7,696.76		7,696.76			
190.04	LOS ANGELES - MID-CITY RECOVERY RP	2,202,400.65	-	2,202,400.65	0.000286210	37,039.55		37,039.55			
190.05	LA CITY-WESTLAKE RECOV RP	2,782,081.87	-	2,782,081.87	0.000361542	46,788.56		46,788.56			
190.06	LA CITY-ADELANTE EASTSIDE	3,939,992.49	-	3,939,992.49	0.000512017	66,262.12		66,262.12			
190.07	LA CITY-PACIFIC CORRIDOR	1,023,198.96	-	1,023,198.96	0.000132969	17,208.04		17,208.04			
190.08	LA CITY-CITY CENTER	4,446,133.23	-	4,446,133.23	0.000577792	74,774.32	(74,774.32)				
190.10	LA CITY-CENTRAL INDUSTRIAL RP	1,181,124.92	-	1,181,124.92	0.000153492	19,864.00	(19,864.00)				
200.02	LYNWOOD-PROJ. AREA #1-A	249,007.23	3,519.13	252,526.36	0.000032817	4,246.98		4,246.98			
200.03	LYNWOOD-ALAMEDA	773,478.94	5,916.50	779,395.44	0.000101285	13,107.69		13,107.69			
200.05	LYNWOOD-PROJAREA A-81 ANNEX	1,950,763.27	15,589.73	1,966,353.00	0.000255535	33,069.78		33,069.78			
200.06	LYNWOOD-PROJAREA A-89 ANNEX	749,882.96	35.41	749,918.37	0.000097455	12,612.03		12,612.03			
208.02	MAYWOOD-WESTSIDE	227,777.61	619.90	228,397.51	0.000029681	3,841.13		3,841.13			
208.03	MAYWOOD-PROJECT #2	443,347.18	2,680.10	446,027.28	0.000057963	7,501.22		7,501.22			
208.04	MAYWOOD-CITYWIDE RP	894,015.77	-	894,015.77	0.000116181	15,035.44		15,035.44			
212.04	MONROVIA-CENTRAL	4,141,357.41	116,113.96	4,257,471.37	0.000553275	71,601.48		71,601.48			
212.05	MONROVIA-CENTRAL RP #1-78 ANNEX	106,620.48	274.92	106,895.40	0.000013891	1,797.69		1,797.69			
212.06	MONROVIA-CENTRAL RP #1-80 ANNEX	921,651.04	1,461.76	923,112.80	0.000119962	15,524.75		15,524.75			
212.07	MONROVIA-CENTRAL RP#1 - 03 ANNEX	132,678.72	-	132,678.72	0.000017242	2,231.35		2,231.35			
216.05	MONTEBELLO-S. INDL	2,086,821.77	265,016.97	2,351,838.74	0.000305630	39,552.77		39,552.77			
216.07	MONTEBELLO-MONTE. HILLS	5,599,432.56	376,679.30	5,976,111.86	0.000776619	100,505.29		100,505.29			
216.09	MONTEBELLO-MONTE. HILLS-76 ANNEX	723,465.35	6,148.29	729,613.64	0.000094816	12,270.51		12,270.51			
216.11	MONTEBELLO-ECO RIVITAL PROJ	2,143,073.35	16,652.75	2,159,726.10	0.000280665	36,321.95		36,321.95			
220.04	MONTEREY PARK-ATLANTIC/GARVEY	101,933.42	11,589.93	113,523.35	0.000014753	1,909.24		1,909.24			
220.05	MONTEREY PARK-FREEWAY	54,291.05	756.16	55,047.21	0.000007154	925.83		925.83			
220.07	MONTEREY PARK-ATL/GAR. 76 ANNEX	2,465,430.24	217,287.82	2,682,718.06	0.000348630	45,117.57		45,117.57			
220.08	MONTEREY PARK-SOUTHEAST RP	-	0.28	0.28	0.000000000	-		-			
220.09	MONTEREY PARK-CENTRAL COMMERCIAL	1,729,414.75	310.60	1,729,725.35	0.000224784	29,090.17		29,090.17			
220.10	MONTEREY PARK-ATL/GARVEY	477,771.44	7.12	477,778.56	0.000062089	8,035.18		8,035.18			
220.12	MONTEREY PARK- FWY 90 ANX	24,155.58	0.89	24,156.47	0.000003139	406.23		406.23			
220.13	MONTEREY PARK- CENT COMMML 99ANX	606,543.21	-	606,543.21	0.000078823	10,200.79		10,200.79			
222.02	NORWALK-RP	3,614,442.98	101,678.37	3,716,121.35	0.000482924	62,497.08		62,497.08			
222.03	NORWALK-RP #2	1,519,710.23	199.62	1,519,909.85	0.000197518	25,561.57		25,561.57			
222.04	NORWALK-RP #3	602,199.04	-	602,199.04	0.000078258	10,127.67		10,127.67			
225.02	PALMDALE-PROJECT #1	3,576,302.38	23,185.84	3,599,488.22	0.000467767	60,535.55		60,535.55			
225.03	PALMDALE-PROJECT #2	3,634,234.74	114,649.61	3,748,884.35	0.000487182	63,048.12		63,048.12			
225.04	PALMDALE-PROJECT #1-82 ANNEX	406,370.18	915.90	407,286.08	0.000052928	6,849.62		6,849.62			
225.05	PALMDALE - R.P. #3	5,434,646.28	24,866.09	5,459,512.37	0.000709485	91,817.22		91,817.22			
225.06	PALMDALE - PROJECT #4	14,623,799.19	90,289.43	14,714,088.62	0.001912152	247,459.05		247,459.05			
226.04	PARAMOUNT-PROJECT #1-81 ANNEX	6,655,166.65	89,363.24	6,744,529.89	0.000876478	113,428.44		113,428.44			
226.06	PARAMOUNT-PROJECT #1	457,744.60	82,837.27	540,581.87	0.000070251	9,091.46		9,091.46			
226.07	PARAMOUNT - RP#2	143,067.24	0.23	143,067.47	0.000018592	2,406.06		2,406.06			
226.08	PARAMOUNT - RP#3	274,452.41	3.41	274,455.82	0.000035667	4,615.81		4,615.81			
228.02	PASADENA-PEPPER	555,400.34	1,123.51	556,523.85	0.000072322	9,359.47		9,359.47			
228.03	PASADENA-DOWNTOWN	13,542,102.47	665,992.34	14,208,094.81	0.001846396	238,949.31		238,949.31			

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AUDITOR-CONTROLLER, T.A. DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT #	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER		ADJUSTED SB2557 ADMIN COST (7)
		COMBINED CRA LOSS (1)	UNITARY REV. DIST. REPORT (2)	ADJUSTED TOTAL CRA (1 + 2)	ADJUSTED RATIO (4)	COUNTY TOTAL 129,413,900 (5)	ADJMTS. NO SOI FILED (6)					
228.04	PASADENA-SAN GABRIEL BLVD.	96,941.74	767.14	97,708.88	0.000012698	1,643.30	(1,643.30)	1,643.30			11,517.97	
228.05	PASADENA-ORANGE GROVE	683,033.27	1,835.10	684,868.37	0.000089001	11,517.97		11,517.97			16,980.79	
228.06	PASADENA-VILLA PARK	1,006,404.97	3,281.41	1,009,686.38	0.000131213	16,980.79		16,980.79			5,205.80	
228.09	PASADENA-LAKE/WASH RP	308,926.30	611.87	309,538.17	0.000040226	45,086.25		45,086.25			4,556.79	
228.10	PASADENA - OLD PASADENA	2,678,137.06	2,725.45	2,680,862.51	0.000348388	4,556.79		4,556.79			5,408.72	
228.11	PASADENA - LINCOLN AVE. R.P.	270,862.74	83.82	270,946.56	0.000035211	5,408.72		5,408.72			27,020.59	
228.12	PASADENA - FAIROAKS 87 ANNEX	321,548.03	57.13	321,605.16	0.000041794	27,020.59		27,020.59			24,072.15	
230.02	PICO RIVERA-PROJECT #1	1,586,074.48	20,591.34	1,606,665.82	0.000208792	24,072.15		24,072.15			23,255.68	
230.03	PICO RIVERA-PROJ. #1-78 ANNEX	1,424,894.61	6,454.86	1,431,349.47	0.000186009	23,255.68		23,255.68			5,250.84	
230.04	PICO RIVERA - R.P.#1 84 ANNEX	1,364,906.01	17,892.83	1,382,798.84	0.000179700	5,250.84		5,250.84			7,494.62	
232.05	POMONA PROJ. A1	295,649.39	16,568.81	312,218.20	0.000040574	7,494.62		7,494.62			13,828.13	
232.06	POMONA-PROJ. A2	237,839.80	207,796.90	445,636.70	0.000057912	16,661.26		16,661.26			8,754.59	
232.09	POMONA-MT. MEADOW	817,034.91	5,193.59	822,228.50	0.000106852	171,699.63		171,699.63			13,529.58	
232.10	POMONA-RES. ST. R.P.	931,657.59	59,031.00	990,688.59	0.000128744	3,290.87		3,290.87			45,954.62	
232.11	POMONA-HOLT AVE. -INDIAN HILL	481,509.78	39,041.49	520,551.27	0.000067648	15,971.88		15,971.88			5,263.91	
232.13	POMONA-SOUTHWEST	10,160,110.32	49,271.31	10,209,381.63	0.001326748	20,618.87		20,618.87			5,025.14	
232.14	POMONA-ARROW TOWNE	802,758.84	1,719.40	804,478.24	0.000104545	12,447.29		12,447.29			12,447.29	
232.15	POMONA-MISSION CORONA BUS CTR RP	195,528.60	145.71	195,674.31	0.000025429	5,025.14		5,025.14			31,319.07	
232.19	POMONA-WEST HOLT AVE RP	2,728,772.91	3,723.99	2,732,496.90	0.000355098	33,912.52		33,912.52			10,358.81	
232.20	POMONA-DOWNTOWN RP # 3	949,361.08	340.16	949,701.24	0.000123417	5,986.56		5,986.56			69,855.03	
233.02	POMONA-MT.MEADOWS 86 ANNEX TD1	312,938.81	59.86	312,998.67	0.000040675	6,156.87		6,156.87			5,186.65	
233.03	POMONA - SO GAREY RP	1,226,015.24	-	1,226,015.24	0.000159325	5,186.65		5,186.65			5,652.93	
233.06	POMONA - MERGED RP	298,797.88	298,797.88	597,595.76	0.00038830	13,436.79		13,436.79			30,173.89	
234.02	RANCHO PALOS VERDES - RP # 1	737,458.05	2,667.56	740,125.61	0.000096182	4,861.95		4,861.95			2,300.85	
236.04	REDONDO BEACH-PLAZA	2,013,736.85	2,725.63	2,016,462.48	0.000262047	2,300.85		2,300.85			12,274.52	
236.05	REDONDO BEACH - SOUTH BAY CENTER	1,834,661.46	27,591.90	1,862,253.36	0.000103828	15,146.09		15,146.09			25,572.83	
236.06	REDONDO BEACH-AVIATION HI SCH RP	612,836.30	3,102.32	615,938.62	0.000080044	2,059.88		2,059.88			12,650.99	
236.07	REDONDO BEACH-HARBOR CENTER	355,962.37	5.80	355,968.17	0.000046259	7,003.49		7,003.49			18,030.85	
237.02	ROSEMEAD-PROJECT A1	2,968,454.04	1,185,175.02	4,153,629.06	0.000539780	5,408.34		5,408.34			30,090.67	
237.04	ROSEMEAD-PROJECT RP #2	366,090.20	-	366,090.20	0.000047575	30,090.67		30,090.67			-	
240.02	SAN FERNANDO-PROJ. #1	307,691.96	711.58	308,403.54	0.000040078	-		-			5,186.65	
240.03	SAN FERNANDO-PROJ. #2	240,707.37	95,423.41	336,130.78	0.000043681	5,186.65		5,186.65			5,652.93	
240.04	SAN FERNANDO-CIVIC CENTER	789,837.71	9,125.54	798,963.25	0.000103828	13,436.79		13,436.79			13,436.79	
240.05	SAN FERNANDO-CIVIC CTR. 84 ANX	1,770,458.16	23,700.28	1,794,158.44	0.000233158	30,173.89		30,173.89			4,861.95	
240.06	SAN FERNANDO-PROJ. #1 89 ANNEX	289,034.92	57.08	289,092.00	0.000037569	4,861.95		4,861.95			2,300.85	
240.07	SAN FERNANDO-PROJ. #4 95 ANNEX	136,810.42	-	136,810.42	0.000017779	2,300.85		2,300.85			12,274.52	
241.02	SAN DIMAS-CREATIVE GROWTH	720,843.98	9,004.24	729,848.22	0.000094847	15,146.09		15,146.09			25,572.83	
241.03	SAN DIMAS-ORE. GROWTH-76 ANNEX	896,245.63	4,350.59	900,596.22	0.000117036	2,059.88		2,059.88			12,650.99	
241.04	SAN DIMAS - CREATIVE GROWTH	1,503,342.99	17,232.92	1,520,575.91	0.000197605	7,003.49		7,003.49			18,030.85	
241.05	SAN DIMAS - RANCHO SAN DIMAS RP	122,481.74	0.01	122,481.75	0.000015917	5,408.34		5,408.34			30,090.67	
241.06	SAN DIMAS - CREA GROWTH 98ANX	752,234.13	-	752,234.13	0.000097756	12,650.99		12,650.99			2,059.88	
244.02	SAN GABRIEL - EAST SN GAB CBD	416,433.72	0.12	416,433.84	0.000054117	7,003.49		7,003.49			12,650.99	
249.03	SANTA CLARITA - NEWHALL RP	1,072,127.92	-	1,072,127.92	0.000139327	18,030.85		18,030.85			7,003.49	
250.02	SANTA FE SPRINGS-FLOOD RANCH	318,056.01	3,524.21	321,580.22	0.000041791	5,408.34		5,408.34			18,030.85	
250.03	SANTA FE SPRINGS-PIONEER-TEL.	1,778,795.32	10,416.31	1,789,211.63	0.000232515	30,090.67		30,090.67			5,408.34	

AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	
		COMBINED	CRA LOSS	UNITARY REV.	ADJUSTED	ADJUSTED	RATIO	COUNTY TOTAL	ADJUSTED	ADJUSTED	ADJUSTED
		(1)	(1)	(2)	(3)	(4)	(4)	(5)	(6)	(7)	(5 + 6)
				DIST. REPORT	TOTAL CRA	ADJUSTED	ADJUSTED	129,413,900	SO FILED	SB2557 ADMIN COST	
250.04	SANTA FE SPRINGS-NORWALK BLVD.	6,329,687.85	6,329,687.85	56,376.08	6,386,063.93	0.000829894	0.000829894	107,399.82		107,399.82	
250.05	SANTA FE SPRINGS-OIL FIELD	6,990,681.08	6,990,681.08	54,186.48	7,044,867.56	0.000915508	0.000915508	118,479.46		118,479.46	
250.06	SANTA FE SPRINGS-CONSO. 82 ANNEX	5,117,694.03	5,117,694.03	36,457.10	5,154,151.13	0.000669802	0.000669802	86,681.69		86,681.69	
250.07	SANTA FE SPRINGS-WASHINGTON BLVD	383,213.71	383,213.71	5.15	383,218.86	0.000049801	0.000049801	6,444.94		6,444.94	
250.08	SANTA FE SPRINGS - 92 ANNEX	44,059.14	44,059.14		44,059.14	0.000005726	0.000005726	741.02	(741.02)	-	
252.02	SANTA MONICA-DOWNTOWN	1,709,905.23	1,709,905.23	3,155.25	1,713,060.48	0.000222619	0.000222619	28,809.99		28,809.99	
252.03	SANTA MONICA - EQUAKE REC RP	34,294,133.48	34,294,133.48	-	34,294,133.48	0.004456654	0.004456654	576,752.98		576,752.98	
252.10	SANTA MONICA-O.P. #1-A	2,699,346.30	2,699,346.30	4,340.76	2,703,687.06	0.000351355	0.000351355	45,470.22		45,470.22	
252.11	SANTA MONICA-O.P. #1-B	312,713.33	312,713.33	3,668.27	316,381.60	0.000041115	0.000041115	5,320.85		5,320.85	
252.12	SANTA MONICA-O.P. #2	226.03	226.03	-	226.03	0.000000029	0.000000029	3.75	(3.75)	-	
256.02	SIERRA MADRE-S.M. BLVD.	877,862.18	877,862.18	25,862.42	903,714.60	0.000117441	0.000117441	15,198.50		15,198.50	
260.02	SIGNAL HILL-PROJECT #1	8,693,837.42	8,693,837.42	49,166.36	8,743,003.78	0.001136187	0.001136187	147,038.39		147,038.39	
262.02	SOUTH EL MONTE-ROSEMEAD BID	418,213.62	418,213.62	5.32	418,218.94	0.000054349	0.000054349	7,033.52		7,033.52	
262.03	SOUTH EL MONTE- IMP.DIST.#2	750,378.80	750,378.80	6.91	750,385.71	0.000097516	0.000097516	12,619.93		12,619.93	
262.04	SOUTH EL MONTE - IMP AREA 3	1,572,125.09	1,572,125.09	-	1,572,125.09	0.000204304	0.000204304	26,439.78		26,439.78	
264.02	SOUTH GATE-PROJECT #1	7,078,774.31	7,078,774.31	97,730.65	7,176,504.96	0.000932614	0.000932614	120,693.21		120,693.21	
264.04	SOUTH GATE-PROJECT1 AMEND#8	321,217.94	321,217.94	-	321,217.94	0.000041744	0.000041744	5,402.25		5,402.25	
268.02	SO. PASADENA-DOWNTOWN	399,772.57	399,772.57	53,795.87	453,568.44	0.000058943	0.000058943	7,628.04		7,628.04	
270.02	TEMPLE CITY-ROSEMEAD BLVD.	694,679.70	694,679.70	6,301.76	700,981.46	0.000091095	0.000091095	11,788.96		11,788.96	
272.03	TORRANCE-SKYPARK	480,498.43	480,498.43	3,442.68	483,941.11	0.000062890	0.000062890	8,138.84		8,138.84	
272.05	TORRANCE-DOWNTOWN	1,313,272.54	1,313,272.54	149,394.37	1,462,666.91	0.000190079	0.000190079	24,598.86		24,598.86	
272.06	TORRANCE - INDUSTRIAL R.P.	3,542,347.00	3,542,347.00	1,609.36	3,543,956.36	0.000460551	0.000460551	59,601.70		59,601.70	
276.02	VERNON - INDUSTRIAL	6,761,522.01	6,761,522.01	29.36	6,761,551.37	0.000878690	0.000878690	113,714.70		113,714.70	
276.03	VERNON - INDUSTRIAL 99 ANNEX	463,298.96	463,298.96	-	463,298.96	0.000060207	0.000060207	7,791.62		7,791.62	
278.02	WALNUT-WALNUT IMPROVEMENT	18,854,470.46	18,854,470.46	228,958.40	19,083,428.86	0.002479965	0.002479965	320,941.94		320,941.94	
280.03	WEST COVINA-CBD	4,110,491.53	4,110,491.53	28,402.68	4,138,894.21	0.000537865	0.000537865	69,607.21		69,607.21	
280.04	WEST COVINA-EASTLAND	1,994,266.39	1,994,266.39	4,650.60	1,998,916.99	0.000259767	0.000259767	33,617.46		33,617.46	
280.05	WEST COVINA-CBD 81 ANNEX	2,352,641.06	2,352,641.06	31,120.99	2,383,762.05	0.000309779	0.000309779	40,089.71		40,089.71	
280.06	WEST COVINA-EASTLAND AM#1	2,908,008.12	2,908,008.12	20.74	2,908,028.86	0.000377910	0.000377910	48,906.81		48,906.81	
280.08	WEST COVINA-CITYWIDE RP	723,930.13	723,930.13	-	723,930.13	0.000094078	0.000094078	12,175.00		12,175.00	
283.02	WEST HOLLYWOOD - EASTSIDE RP	2,601,669.58	2,601,669.58	-	2,601,669.58	0.000338097	0.000338097	43,754.45		43,754.45	
284.05	WHITTIER-GREENLEAF	1,178,442.58	1,178,442.58	14,771.77	1,193,214.35	0.000155063	0.000155063	20,067.31		20,067.31	
284.08	WHITTIER-WHITTIER BLVD.	1,020,995.98	1,020,995.98	21,380.71	1,042,376.69	0.000135461	0.000135461	17,530.54		17,530.54	
284.09	WHITTIER-EARTHQUAKE REC.R.P.	2,220,499.13	2,220,499.13	592.72	2,221,091.85	0.000288639	0.000288639	37,353.90		37,353.90	
284.11	WHITTIER- COMMERCIAL CORRIDOR R.P.	231,579.80	231,579.80		231,579.80	0.000030095	0.000030095	3,894.71		3,894.71	
	TOTAL	793,447,669.90	793,447,669.90	16,069,598.81	809,517,268.71	0.105199877	0.105199877	13,614,326.26	(308,356.84)	13,305,969.42	

ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	2004-2005 AF91 GROSS PTR	2004-2005 AA62 UNITARY REV. DIST.RPT	2004-2005 RST71 COMBINED CRA LOSS	SB1096 ERAFIII	2004-2005 ADJUSTED NET PTR	2004-2005 ADJUSTED PTR RATIO	SB 2557 COUNTY TOTAL \$129,413,900	OTHER ADJ. (NO SOI)	SPECIAL DIST. ADMIN COST	COMMISSION CHARGES	ADJUSTED ADMIN COST
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						(1+2+3)	(Col 5/87,695,039,992)	(6 x 129,413,900)	(7 + 8)	(9 + 10)		
363.53	LAS VIR MUN W BLDG1-WATERBURY I	169.28	0.62	0.00	(93.83)	76.07	0.000000010	1.29	1.29	1.29		0.00
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	15,694.49	(330,483.69)	(732,119.78)	125,859.21	0.000016356	2,116.69	2,116.69	2,116.69	(2,116.69)	190.89
365.10	THREE VY MWD GLENDORA AREA	87,348.85	1,254.99	(9,931.82)	(67,324.67)	11,347.35	0.000001475	190.89	190.89	190.89		451.78
365.15	THREE VY MWD ROWLAND AREA	266,504.35	2,621.84	(81,298.50)	(160,964.55)	26,863.14	0.000003491	451.78	451.78	451.78	(4,801.00)	17,274.94
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	51,486.56	(596,123.96)	(824,018.64)	1,312,650.19	0.000170584	22,075.94	22,075.94	22,075.94		127.21
367.08	SAN GABRIEL VLY MWD-AZUSA REOF	15,992.54	0.00	(3,454.41)	(4,973.96)	7,564.17	0.000000983	127.21	127.21	127.21	(643.59)	0.00
368.10	UPPER SAN GAB. VY. MUN. WATER	271,052.75	4,651.16	(53,719.45)	(184,034.74)	37,949.72	0.000004932	638.27	638.27	638.27		44.91
368.15	UPP.SAN.GAB.VY.MUN.W.-W.COVINA	24,736.98	209.03	(8,682.50)	(13,590.44)	2,673.07	0.000000347	44.91	44.91	44.91		0.91
370.05	WALNUT VALLEY WATER DISTRICT	232.91	20.07	0.00	(197.82)	55.16	0.000000007	0.91	0.91	0.91		196.32
370.06	WALNUT VALLEY WATER DISTRICT	78,850.01	778.24	(20,074.62)	(47,883.83)	11,669.80	0.000001517	196.32	196.32	196.32	(1,087.21)	11.78
370.07	WALNUT VALLEY WATER D.-IMP.D.#2	3,569.45	57.90	0.00	(2,924.54)	702.81	0.000000091	11.78	11.78	11.78		263.75
370.08	WALNUT VALL WT DIST IMP DIST #3	328,121.78	3,919.27	0.00	(267,398.67)	64,642.38	0.000008401	1,087.21	1,087.21	1,087.21		219.62
370.08	WALNUT VALL WT DIST IMP DIST #4	79,727.26	952.17	0.00	(64,994.55)	15,684.88	0.000002038	263.75	263.75	263.75		219.62
370.08	WALNUT VALL WT DIST IMP DIST #5	119,253.79	978.74	(53,879.04)	(53,296.41)	13,057.08	0.000001697	219.62	219.62	219.62		219.62
TOTAL		721,027,425.10	8,166,742.61	(94,875,511.74)	(56,365,029.10)	578,801,602.46	0.075217491	9,734,189.37	9,504.89	9,743,694.26	(1,369,179.44)	8,374,514.82

**AUDITOR-CONTROLLER, DISTRICT ASSESSMENTS/TAX DIVISION
SB2557 ADMINISTRATIVE COST FOR SCHOOLS
FY 2004-2005**

SCHEDULE B-4

OTHER ADJTS. NO SOI (8)
SCHOOLS ADJUSTED SB2557 ADMIN CO (9)
(7 + 8)

ACCT #	SCHOOLS	2004-2005 GROSS PTR AF91 (1)	2004-2005 STN620 UNITARY REVENUE NET OF CRA (2)	2004-2005 COMBINED CRA LOSS (3)	ERAF III CONTRIBUTION (4)	2004-2005 ADJUSTED NET PTR (5)	ADJUSTED PTR RATIO (6)	2004-2005 PTR TOTAL ADMIN COST (7)	OTHER ADJTS. NO SOI (8)	SCHOOLS ADJUSTED SB2557 ADMIN CO (9)
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400.00	EDUCATIONAL REV AUGMENTATION FD	513,425,142.05	8,475.26	-	266,965,086.13	513,433,617.31	0.066722670	8,634,841.00		8,634,841.00
400.01	EDUC AUGMENT FUND IMPOUND	1,120,542,973.48	17,699.29	-		1,387,525,758.90	0.180314301	23,335,176.95		23,335,176.95
400.15	COUNTY SCHOOL SERVICES	10,193,164.69	125,765.89	(1,097,077.49)		9,221,853.09	0.001198415	155,091.59	382.79	155,474.38
400.21	CHILDREN'S INSTIL TUITION FUND	20,229,454.41	249,670.51	(2,179,292.24)		18,299,832.68	0.002378134	307,763.54	759.65	308,523.19
408.01	ALHAMBRA CITY SCHOOL DISTRICT	0.00	0.00	-		0.00	0.000000000	0.00		0.00
408.06	CO.SCH.SERV.FD.-ALHAMBRA	0.00	0.00	-		0.00	0.000000000	0.00		0.00
408.07	DEV.CTR.HDCPD.MINOR-ALHAMBRA	0.00	0.00	-		0.00	0.000000000	0.00		0.00
408.20	ALHAMBRA CHILDREN'S CENTER FUND	0.00	0.00	-		0.00	0.000000000	0.00		0.00
440.01	CASTAIC UNION SCHOOL DISTRICT	2,059,025.35	53,377.52	-		2,112,402.87	0.000274515	35,526.04		35,526.04
440.06	CO.SCH.SERV.FD.-CASTAIC UNION	401,028.56	10,395.92	-		411,424.48	0.000053466	6,919.27		6,919.27
440.07	DEV.CTR.HDCPD.MINOR-CASTAIC	35,149.11	910.92	-		36,060.03	0.000004686	606.45		606.45
464.01	EASTSIDE UNION SCHOOL DISTRICT	617,020.05	12,302.81	(240,771.65)		74,430.16	0.000050494	6,534.59		6,534.59
464.06	CO.SCH.SERV.FD.-EASTSIDE UNION	118,197.49	2,356.63	(46,123.96)		388,551.21	0.000009672	1,251.75		1,251.75
464.07	DEV.CTR.HDCPD.MINOR-EASTSIDE UN	9,368.49	186.48	(3,655.72)		5,899.25	0.000000767	99.21		99.21
469.01	EAST WHITTIER CITY SCHOOL DIST	2,804,520.30	29,964.56	(71,585.23)		2,762,899.63	0.000359049	46,465.99		46,465.99
469.06	CO.SCH.SERV.FD.-EAST WHITTIER	320.84	3.09	(8.29)		315.64	0.000000041	5.31		5.31
469.07	DEV.CTR.HDCPD.MINOR-E.WHITTIER	21,555.30	229.95	(550.23)		21,235.02	0.000002760	357.13	38.17	357.13
473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23	45,992.64	(322,385.22)		2,715,447.65	0.000352883	45,667.95	4.87	45,706.12
473.06	CO.SCH.SERV.FD.-EL MONTE	382,029.71	5,873.02	(41,168.56)		346,734.17	0.000045059	5,831.32	0.59	5,836.19
473.07	DEV.CTR.HDCPD.MINOR-EL MONTE	46,015.22	707.09	(4,959.79)		41,762.52	0.000005427	702.36	0.34	702.95
473.20	EL MONTE CHILDREN'S CENTER FUND	26,335.90	404.65	(2,838.18)		23,902.37	0.000003106	401.99		402.33
485.01	GARVEY SCHOOL DISTRICT	1,347,628.17	34,869.11	(171,488.25)		1,211,009.03	0.000157375	20,366.55		20,366.55
485.06	CO.SCH.SERV.FD.-GARVEY UNION	160,672.32	4,173.01	(20,427.70)		144,417.63	0.000018768	2,428.79		2,428.79
485.07	DEV.CTR.HDCPD.MINOR-GARVEY	17,650.34	450.76	(2,255.05)		15,846.05	0.000002059	266.50		266.50
497.01	GORMAN SCHOOL DISTRICT	24,845.56	16,575.06	-		41,420.62	0.000005383	696.61		696.61
497.06	CO.SCH.SERV.FD.-GORMAN	5,283.54	3,132.06	-		8,415.60	0.000001094	141.53		141.53
497.07	DEV.CTR.HDCPD.MINOR GORMAN	424.48	251.72	-		676.20	0.000000088	11.37		11.37
501.01	HAWTHORNE SCHOOL DISTRICT	1,882,190.06	35,028.04	(220,171.39)		1,697,046.71	0.000220538	28,540.65		28,540.65
501.06	CO.SCH.SERV.FD.-HAWTHORNE	234,616.25	4,366.26	(27,446.29)		211,536.22	0.000027490	3,557.58		3,557.58
501.07	DEV.CTR.HDCPD.MINOR-HAWTHORNE	26,937.48	501.22	(3,152.58)		24,286.12	0.000003156	408.44		408.44
505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21	17,756.76	-		1,682,107.97	0.000218596	28,289.41		28,289.41
505.06	CO.SCH.SERV.FD.-HERMOSA BEACH	264,302.10	2,819.58	-		267,121.68	0.000003790	490.42		490.42
505.07	DEV.CTR.HDCPD.M HERMOSA BEACH C	28,652.90	307.53	-		29,160.43	0.000000390	9,214.11		9,214.11
513.01	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61	19,662.78	-		547,877.39	0.000007199	414.28		414.28
513.06	CO.SCH.SERV.FD.-HUGHES-ELIZ LAKE	23,749.70	883.86	-		24,633.56	0.000003201	33.75		33.75
513.07	DEV.CTR.HDCPD.MINOR HUGHES ELIZ.	1,935.18	71.69	-		2,006.87	0.000000261	37.75		37.75
521.01	KEPPEL UNION SCHOOL DISTRICT	641,158.33	25,631.48	-		666,789.81	0.000086652	11,213.96		11,213.96
521.06	CO.SCH.SERV.FD.-KEPPEL UNION	99,686.61	3,985.01	-		103,671.62	0.000013473	1,743.53		1,743.53
521.07	DEV.CTR.HDCPD.MINOR KEPPEL	8,147.55	325.53	-		8,473.08	0.000001101	142.50		142.50
529.01	LANCASTER SCHOOL DISTRICT	2,852,411.08	35,205.65	(1,829,649.99)		1,057,966.74	0.000137487	17,792.71	31.74	17,824.45
529.06	CO.SCH.SERV.FD.-LANCASTER	421,934.39	5,209.22	(270,626.48)		156,517.13	0.000020340	2,632.28	4.69	2,636.97
529.07	DEV.CTR.HDCPD.MINOR LANCASTER	1,440,973.15	12,732.87	(203,959.31)		1,249,746.71	0.000019172	255.22	0.46	255.68
545.01	LAWNDALE SCHOOL DISTRICT	155,150.66	1,370.65	(21,962.10)		134,559.21	0.000017486	2,262.99		2,262.99
545.06	CO.SCH.SERV.FD.-LAWNDALE	21,463.80	189.43	(3,038.30)		18,614.93	0.000002419	313.06		313.06
545.07	DEV.CTR.HDCPD.MINOR-LAWNDALE	477,159.89	7,358.92	(50,460.83)		434,057.98	0.000005408	952.44		952.44
549.01	LENNOX SCHOOL DISTRICT	62,258.51	960.13	(6,585.75)		56,632.87	0.000007360	107.35		107.35
549.06	CO.SCH.SERV.FD.-LENNOX	7,017.30	107.94	(742.37)		6,352.87	0.000000829	107.35		107.35
549.07	DEV.CTR.HDCPD.MINOR-LENNOX	1,748,439.66	22,217.10	(634,438.03)		1,136,218.73	0.000147656	19,108.74	67.01	19,175.75
553.01	LITTLE LAKE CITY SCHOOL DISTRICT	159.23	1.58	(59.93)		100.88	0.000000013	1.70	0.01	1.71
553.06	CO.SCH.SERV.FD.-LITTLE LAKE									

AUDITOR-CONTROLLER, DISTRICT ASSESSMENTS/TAX DIVISION
 SB2557 ADMINISTRATIVE COST FOR SCHOOLS
 F.Y. 2004-2005

SCHEDULE B-4

ACCT. #	SCHOOLS	2004-2005 STN620		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJMTS. NO SOL	SCHOOLS ADJUSTED SB2557 ADMIN CO
		UNITARY REVENUE NET OF CRA	GROSS PTR AF91	COMBINED CRA LOSS	ERAF III CONTRIBUTION	ADJUSTED NET PTR	ADJUSTED PTR TOTAL ADMIN COST	RATIO	ADJUSTED PTR TOTAL ADMIN COST				
		(2)	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(7+8)		
553.07	DEV.CTR.HDCPD.MINOR-LITTLE LAKE	429.77	33,880.55	(12,243.06)		22,067.26	0.000002868	371.12	1.30	372.42	372.42		
561.01	LOS NIETOS SCHOOL DISTRICT	13,053.10	1,457,453.86	(594,074.29)		876,432.67	0.000113896	14,739.70		14,739.70	14,739.70		
561.06	CO.SCH.SERV.FD.- LOS NIETOS	0.51	107.16	(44.43)		63.24	0.000000008	1.06		1.06	1.06		
561.07	DEV.CTR.HDCPD.MINOR-LOS NIETOS	139.19	15,575.33	(6,348.65)		9,365.87	0.000001217	157.51		157.51	157.51		
561.20	LOS NIETOS CHILDRENS CTR FUND	189.67	21,213.28	(8,647.43)		12,755.52	0.000001658	214.52		214.52	214.52		
565.01	LOWELL JOINT SCHOOL DISTRICT	16,775.61	1,156,525.98	(5,743.26)		1,167,558.33	0.000151729	19,635.80		19,635.80	19,635.80		
565.06	CO.SCH.SERV.FD.- LOWELL JOINT	1.58	187.29	(0.67)		188.20	0.000000024	3.17		3.17	3.17		
565.07	DEV.CTR.HDCPD.MINOR-LOWELL JOINT	311.92	21,524.18	(106.91)		21,729.19	0.000002824	365.44		365.44	365.44		
569.01	MANHATTAN BEACH CITY S D	20,858.83	-	-		20,858.83	0.000002711	350.80		350.80	350.80		
569.06	CO.SCH.SERV.FD.- MANHATTAN BCH	2,554.60	-	-		2,554.60	0.000000332	42.96		42.96	42.96		
569.07	DEV.CTR.HDCPD.MINOR-MAN BCH	283.71	-	-		283.71	0.000000037	4.77		4.77	4.77		
569.20	MANHATTAN CHLD CTR FD	559.99	-	-		559.99	0.000000073	9.42		9.42	9.42		
577.01	MOUNTAIN VIEW SCHOOL DISTRICT	10,033.57	1,149,026.85	(95,545.22)		1,063,515.20	0.000138208	17,886.02		17,886.02	17,886.02		
577.06	CO.SCH.SERV.FD.- MOUNTAIN VIEW	1,473.70	168,774.60	(14,036.61)		156,211.69	0.000203000	2,627.14		2,627.14	2,627.14		
577.07	DEV.CTR.HDCPD.MINOR-MT. VIEW	178.51	20,477.06	(1,703.06)		18,952.51	0.000002463	318.74		318.74	318.74		
577.20	MT.VIEW CHILDREN'S CENTER FUND	376.67	43,154.28	(3,588.94)		39,942.01	0.000005191	671.74		671.74	671.74		
581.01	NEWHALL SCHOOL DISTRICT	64,232.08	5,523,795.09	(76,254.89)		5,511,772.28	0.000716276	92,696.07		92,696.07	92,696.07		
581.06	CO.SCH.SERV.FD.- NEWHALL	6,158.75	535,161.48	(7,311.76)		534,008.47	0.000069396	8,980.87		8,980.87	8,980.87		
581.07	DEV.CTR.HDCPD.MINOR-NEWHALL	677.56	58,982.30	(804.93)		58,854.93	0.000007648	989.81		989.81	989.81		
593.01	PALMDALE SCHOOL DISTRICT	18,182.66	2,885,441.21	(1,039,628.70)		1,863,995.17	0.000242233	31,348.36		31,348.36	31,348.36		
593.06	CO.SCH.SERV.FD.- PALMDALE	3,226.95	512,250.47	(184,541.06)		330,936.36	0.000043006	5,565.63		5,565.63	5,565.63		
593.07	DEV.CTR.HDCPD.MINOR PALMDALE	306.05	48,661.70	(17,502.52)		133,753.24	0.000017382	2,249.44		2,249.44	2,249.44		
621.06	CO.SCH.SERV.FD.- REDONDO BCH	24,370.86	-	-		24,370.86	0.000003167	409.87		409.87	409.87		
621.07	DEV.CTR.HDCPD.MINOR-RED BCH	2,780.34	-	-		2,780.34	0.000000361	46.76		46.76	46.76		
629.01	ROSEMead SCHOOL DISTRICT	14,634.89	1,240,421.88	(51,465.57)		1,203,591.20	0.000156411	20,241.80	479.38	20,721.18	20,721.18		
629.06	CO.SCH.SERV.FD.- ROSEMead	1,664.19	141,068.55	(5,853.31)		136,879.43	0.000017788	2,302.02	54.52	2,356.54	2,356.54		
629.07	DEV.CTR.HDCPD.MINOR-ROSEMead	199.33	16,925.25	(702.27)		16,422.31	0.000002134	276.19	6.54	282.73	282.73		
645.01	SAUGUS UNION SCHOOL DISTRICT	28,340.06	5,355,022.39	(2,470.30)		5,380,892.15	0.000699268	90,494.95		90,494.95	90,494.95		
645.06	CO.SCH.SERV.FD.- SAUGUS UNION	4,083.31	771,781.46	(355.84)		775,508.93	0.000100780	13,042.38		13,042.38	13,042.38		
645.07	DEV.CTR.HDCPD.- SAUGUS UNION	467.51	88,384.88	(40.78)		88,811.61	0.000011541	1,493.62		1,493.62	1,493.62		
657.01	SOUTH WHITTIER SCHOOL DISTRICT	23,980.94	1,699,752.57	(549,901.43)		1,173,832.08	0.000152544	19,741.31		19,741.31	19,741.31		
657.06	CO.SCH.SERV.FD.- SOUTH WHITTIER	1.16	112.94	(37.02)		77.08	0.000000010	1.30		1.30	1.30		
657.20	SO.WHITTIER CHILDREN'S CENTER F.	313.04	22,124.28	(7,186.06)		15,251.26	0.000001982	256.49		256.49	256.49		
665.01	SULPHUR SPRINGS UNION SCHOOL DIE	25,697.57	3,165,319.73	-		3,191,017.30	0.000414685	53,666.00		53,666.00	53,666.00		
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	2,227.59	281,270.82	-		283,498.41	0.000036842	4,767.83		4,767.83	4,767.83		
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPG	246.84	31,240.13	-		31,486.97	0.000004092	529.54		529.54	529.54		
669.01	VALLE LINDO SCHOOL DISTRICT	6,563.70	211,079.54	(18,367.58)		199,275.66	0.000025697	3,351.38		3,351.38	3,351.38		
669.06	CO.SCH.SERV.FD.- VALLE LINDO	867.93	27,915.46	(2,429.41)		26,353.98	0.000003425	443.22		443.22	443.22		
669.07	DEV.CTR.HDCPD-MINOR-VALLE LINDO	106.05	3,419.62	(297.62)		3,228.05	0.000000419	54.29		54.29	54.29		
689.01	WESTSIDE UNION SCHOOL DISTRICT	37,968.94	2,731,586.04	(591,677.01)		2,177,877.97	0.000283024	36,627.19		36,627.19	36,627.19		
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	4,903.66	347,215.23	(76,435.69)		275,683.20	0.000035626	4,636.39		4,636.39	4,636.39		
689.07	DEV.CTR.HDCPD MINOR WESTSIDE UN	509.97	36,011.08	(7,953.00)		28,568.05	0.000003713	480.45		480.45	480.45		
695.01	WHITTIER CITY SCHOOL DISTRICT	55,029.66	3,141,918.74	(521,004.91)		2,675,943.49	0.000347749	45,003.57		45,003.57	45,003.57		
695.06	CO.SCH.SERV.FD.- WHITTIER	4.83	292.33	(48.74)		248.42	0.000000032	4.18		4.18	4.18		
695.07	DEV.CTR.HDCPD-MINOR-WHITTIER	23.31	1,356.19	(228.19)		1,151.31	0.000000150	19.36		19.36	19.36		
705.01	WILSONA SCHOOL DISTRICT	9,889.92	412,816.74	-		422,706.66	0.000054932	7,109.01		7,109.01	7,109.01		
705.06	CO.SCH.SERV.FD.- WILSONA	977.91	40,830.82	-		41,808.73	0.000005433	703.13		703.13	703.13		
705.07	DEV.CTR.HDCPD MINOR WILSONA	79.94	3,348.42	-		3,428.36	0.000000046	57.66		57.66	57.66		
709.01	WISEBURN SCHOOL DISTRICT	62,210.79	2,791,059.34	(87,186.24)		2,766,083.89	0.000359463	46,519.54		46,519.54	46,519.54		

ACCT #	SCHOOLS	2004-2005 GROSS PTR AF91	2004-2005 STN620 UNITARY REVENUE NET OF CRA	2004-2005 COMBINED CRA LOSS	ERAF III CONTRIBUTION	2004-2005 ADJUSTED NET PTR	2004-2005 ADJUSTED PTR RATIO	SB2557 TOTAL ADMIN COST	OTHER ADJMS. NO SOL	SCHOOLS ADJUSTED ADMIN CO
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
709.06	CO.SCH.SERV.FD.- WISEBURN	541,671.24	12,073.44	(16,920.73)		536,823.95	0.000069762	9,028.22		9,028.22
709.07	DEV CTR HODCP MINOR - WISEBURN	66,342.13	1,478.70	(2,072.43)		65,748.40	0.000008544	1,105.75		1,105.75
710.01	SNOWLINE JOINT UNIFIED SCH DIST	31,321.49	6,882.90			38,204.39	0.000004965	642.52		642.52
713.02	ALHAMBRA CITY HIGH SCHOOL DIST	2,432,373.95	187,609.59	(267,581.41)		2,352,402.13	0.000305704	39,562.31		39,562.31
713.06	CO.SCH.SERV.FD.- ALHAMBRA HIGH	8,756.82	661.07	(981.37)		8,436.52	0.000001096	141.88		141.88
713.07	ALHAMBRA HIGH-ELEM SCHOOL FUND	1,086,828.96	83,824.20	(119,568.80)		1,051,084.36	0.000136592	17,676.96		17,676.96
717.02	ANTELOPE VALLEY UNION HIGH SCH.	17,936,353.20	324,968.45	(6,340,059.76)		11,921,261.89	0.0001549214	200,489.80	51.98	200,541.78
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	66,074.28	1,193.40	(23,299.95)		43,967.73	0.000005714	739.44	0.19	739.63
717.07	ANTELOPE VY. UN.HI.-ELEM SCH FD.	5,174,762.54	89,375.65	(2,117,578.14)		3,146,560.05	0.000408908	52,918.32	25.47	52,943.79
717.08	ANTELOPE VY. UN.HI.-K.P.S.-ELEM	3,604,856.84	89,701.16	(986,687.57)		2,687,870.43	0.000349299	45,204.16		45,204.16
725.02	CENTINELA VAL UNION HIGH SCH DIS	11,369,795.48	208,383.26	(903,685.76)		10,674,492.98	0.0001387191	179,521.84		179,521.84
725.07	CENTINELA VY. HIGH-ELEM SCH. FUND	5,075,718.35	93,027.93	(403,429.89)		4,765,316.39	0.000619271	80,142.30		80,142.30
745.02	EL MONTE UNION HIGH SCHOOL DIST	8,175,585.79	111,964.79	(721,213.39)		7,566,337.19	0.000983275	127,249.40	668.71	127,918.11
745.06	CO.SCH.SERV.FD.- EL MONTE	32,103.44	439.29	(2,832.80)		29,709.93	0.000003861	499.66	2.63	502.29
745.07	EL MONTE HIGH-ELEM SCHOOL FUND	3,643,191.53	49,894.49	(321,394.26)		3,371,691.76	0.000438164	56,704.55	297.99	57,002.54
745.20	CHILDRENS CTR FUND EL MONTE HI	28,904.19	395.41	(2,550.08)		26,749.52	0.000003476	449.87	2.37	452.24
753.02	FULLERTON UNION HIGH SCHOOL DIST	1,343,018.40	19,479.08	(6,668.85)		1,355,828.63	0.000176195	22,802.10		22,802.10
753.07	FULLERTON UN. HIGH-ELEM SCH. FD.	654,578.31	9,493.86	(3,250.36)		660,821.81	0.000085876	11,113.59		11,113.59
757.02	HART WILLIAM S UNION HIGH	19,346,202.16	202,392.41	(78,147.03)		19,470,447.54	0.0002530259	327,450.74		327,450.74
757.06	CO.SCH.SERV.FD.- HART, WILLIAM S.	80,627.97	843.16	(325.78)		81,145.35	0.000010545	1,364.69		1,364.69
757.07	HART, WILLIAM S.-ELEM SCHOOL FUND	10,180,408.23	106,504.88	(41,118.52)		10,245,794.59	0.0001331480	172,312.07		172,312.07
785.02	VICTOR VALLEY JOINT UNION H.S.D.	27,275.44	5,993.71			33,269.15	0.000004323	559.52		559.52
785.06	CO.SCH.SERV.FD.- VICTOR VALLEY	156.47	34.09			190.56	0.000000025	3.20		3.20
789.02	WHITTIER UNION HIGH SCHOOL DIST	13,602,279.50	177,400.00	(2,838,375.43)		10,941,304.07	0.001421864	184,009.03	87.29	184,096.32
789.07	WHITTIER HIGH-ELEM SCHOOL FUND	5,804,893.50	75,707.43	(1,211,416.74)		4,669,184.19	0.000606778	78,525.56	37.25	78,562.81
789.08	DEV CTR HODCP MINOR WHITTIER	22,162.21	288.45	(4,642.99)		17,807.67	0.000002314	299.49	0.14	299.63
790.04	CERRITOS COMMUNITY COLLEGE DIST	6,789,032.69	90,962.37	(1,419,782.31)		5,460,212.75	0.0000709576	91,828.95	59.78	91,888.73
791.04	CITRUS COMMUNITY COLLEGE DIST	3,477,665.02	30,447.32	(736,486.69)		2,771,625.65	0.000360183	46,612.74		46,612.74
791.20	CHILDRENS CTR FUND CITRUS C C	90,701.15	794.00	(19,202.26)		72,292.89	0.000009395	1,215.81		1,215.81
792.04	ANTELOPE VY. JT. COMMUNITY COLL.	5,131,479.58	92,896.25	(1,760,468.67)		3,463,907.16	0.000450148	56,255.41	14.43	58,269.84
793.04	COMPTON COMMUNITY COLLEGE DIST.	2,597,257.36	55,542.26	(553,926.83)		2,098,872.79	0.000272757	35,298.49		35,298.49
793.20	CHILDRENS CTR FUND COMPTON C C	829,551.56	17,740.82	(176,827.47)		670,464.91	0.000087129	11,275.77		11,275.77
797.04	EL CAMINO COMMUNITY COLLEGE DIST	18,055,748.43	308,244.71	(858,951.92)		17,505,031.22	0.002274846	294,396.70	1,038.15	295,434.85
800.04	GLENDALE COMMUNITY COLLEGE DIST	6,923,773.40	43,521.80	(828,262.24)		6,139,032.96	0.000797791	103,245.23		103,245.23
805.04	L.A. CITY COMMUNITY COLLEGE DIST	113,068,578.44	1,275,357.56	(8,047,711.99)		106,296,224.01	0.013813603	1,787,672.18	6,770.58	1,794,442.76
805.20	L.A. COMM. COLL. CHILDRENS CTR FD	1,169,527.13	13,174.84	(83,017.63)		1,099,684.14	0.000142908	18,494.30	70.01	18,564.31
807.04	LONG BEACH COMMUNITY COLLEGE DI	9,315,447.47	198,532.26	(1,817,462.73)		7,696,517.00	0.001000192	129,438.74		129,438.74
807.20	CHILDRENS CTR FUND LG BCH C C	110,779.40	2,360.12	(21,615.81)		91,523.71	0.000011894	1,539.23		1,539.23
809.04	MT. SAN ANTONIO COMMUNITY COLLEGE	14,886,583.37	162,590.21	(3,280,998.30)		11,768,175.28	0.0001529320	197,915.21		197,915.21
809.20	MT SAN ANTONIO CHILDRENS CTR FD	143,648.18	1,562.84	(31,936.78)		113,274.04	0.000014720	1,905.02		1,905.02
810.04	MT SAN ANTONIO COMMUNITY COLLEGE	9,699,877.85	110,328.70	(1,660,555.92)		8,149,650.63	0.0001059078	137,059.47	0.16	137,059.63
811.04	SANTA MONICA COMMUNITY COLLEGE	452,152.16	6,398.23	(2,190.55)		456,339.84	0.000059306	7,674.98		7,674.98
811.20	NORANGE CO COMMUNITY COLLEGE	7,258.33	102.43	(35.16)		7,325.58	0.000000952	123.20		123.20
812.04	PASADENA AREA COMMUNITY COLLEGE	14,097,552.69	106,044.05	(865,504.75)		13,338,091.99	0.0001733336	224,317.81	262.34	224,580.15
814.04	SANTA CLARITA COMMUNITY COLLEGE	8,883,101.16	89,301.29	(35,890.11)		8,936,512.34	0.001161334	150,292.78		150,292.78
815.04	VICTOR VY. JOINT COMMUNITY COLL.	10,982.49	2,413.15	(829,487.21)		13,395.64	0.000001741	225.29		225.29
816.04	RIO HONDO COMMUNITY COLLEGE DIS	4,523,478.63	66,480.81	(1,517.65)		3,760,472.23	0.000488688	63,243.00	29.99	63,272.99
816.20	RIO HONDO CHILDRENS CTR FUND	8,237.60	120.58	(827,478.48)		6,840.53	0.000000889	115.04	0.05	115.09
817.03	ARCADIA UNIFIED SCHOOL DISTRICT	17,617,141.20	99,735.54	(31,810.91)		16,889,398.26	0.002194842	284,043.08		284,043.08
817.06	CO.SCH.SERV.FD.- ARCADIA	677,247.46	3,833.82			649,270.37	0.000084375	10,919.32		10,919.32

AUDITOR-CONTROLLER, DIVISION OF REVENUES/TAX DIVISION
 SB2557 ADMINISTRATIVE COST FOR SCHOOLS
 F/Y 2004-2005

SCHEDULE B-4

ACCT #	SCHOOLS	2004-2005 STN620		2004-2005	ERAF III	2004-2005		2004-2005	SB2557	OTHER	SCHOOLS
		UNITARY REVENUE	NET OF CRA			COMBINED	CONTRIBUTION				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(7 + 8)
859.06	CO.SCH.SERV.FD.- EL SEGUNDO	452,499.04	17,474.34	-	-	469,973.38	0.000061075	7,903.93	7,903.93		7,903.93
859.07	DEV.CTR.HDCPD.MINOR-EL SEGUNDO	45,538.90	1,758.09	-	-	47,296.99	0.000006146	795.43	795.43		795.43
867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22	227,096.57	(4,321,811.39)		32,033,579.40	0.004162887	538,735.40	538,735.40		538,735.40
867.06	CO.SCH.SERV.FD.- GLENDALE	426,708.33	2,681.92	(51,045.50)		378,345.20	0.000049167	6,362.95	6,362.95		6,362.95
867.07	DEV.CTR.HDCPD.MINOR-GLENDALE	269,222.66	1,691.98	(32,205.69)		238,708.95	0.000031021	4,014.57	4,014.57		4,014.57
867.20	GLENDALE UNIF CHILDRENS CTR FD	164,016.28	1,030.68	(19,620.90)		145,426.06	0.000018899	2,445.75	2,445.75		2,445.75
868.03	GLENDORA UNIFIED SCHOOL DISTRICT	5,628,845.30	53,106.29	(728,133.21)		4,953,818.38	0.0000643768	83,312.49	83,312.49		83,312.49
868.06	CO.SCH.SERV.FD.- GLENDORA	239,318.51	2,257.41	(30,953.90)		210,622.02	0.000027371	3,542.21	3,542.21		3,542.21
868.07	DEV.CTR.HDCPD.MINOR-GLENDORA	26,465.42	249.30	(3,421.88)		23,292.84	0.000003027	391.74	391.74		391.74
870.03	HACIENDA-LA PUENTE UNIF. SCH. DIS	13,378,880.22	171,066.65	(2,331,537.77)		11,218,409.10	0.001457875	188,669.33	188,669.33		188,669.33
870.06	CO.SCH.SERV.FD.HACIENDA-LA PUENTE	579,196.34	7,326.02	(99,074.20)		487,448.16	0.000065346	8,197.82	8,197.82		8,197.82
870.07	DEV.CTR.HDCPD.MINOR-HACI-LA PUENTE	66,459.65	834.64	(11,826.86)		55,467.43	0.000007208	932.84	932.84		932.84
875.03	INGLEWOOD UNIFIED SCHOOL DIST	13,601,061.13	124,321.02	(2,257,828.36)		11,467,553.79	0.001490253	192,859.41	192,859.41		192,859.41
875.06	CO.SCH.SERV.FD.- INGLEWOOD	487,409.95	4,454.57	(80,919.34)		410,945.18	0.000053404	6,911.21	6,911.21		6,911.21
875.07	DEV.CTR.HDCPD.MINOR-INGLEWOOD	50,282.39	459.09	(8,349.10)		42,392.38	0.000005509	712.95	712.95		712.95
875.20	INGLEWOOD UNIF.CHILDREN'S CTR.FD	43,411.97	396.49	(7,208.52)		36,599.94	0.000004756	615.53	615.53		615.53
880.03	LA CANADA UNIFIED SCHOOL DIST	8,182,873.53	112,463.14	-		8,295,336.67	0.001078011	139,509.59	139,509.59		139,509.59
880.06	CO.SCH.SERV.FD.- LA CANADA	320,253.42	4,409.62	-		324,663.04	0.000042191	5,460.13	5,460.13		5,460.13
880.07	DEV.CTR.HDCPD.MINOR LA CANADA	9,455.90	127.93	-		9,583.83	0.00001245	161.18	161.18		161.18
881.03	LAS VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	157,289.01	(381,651.94)		24,780,220.77	0.003220285	416,749.62	416,749.62		416,749.62
881.06	CO.SCH.SERV.FD.- LAS VIRGENES	937,426.84	5,905.08	(14,331.29)		929,000.63	0.000120727	15,623.78	15,623.78		15,623.78
883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	1,317,480.59	(12,059,628.46)		51,061,153.49	0.006638192	859,074.33	859,074.33		859,074.33
883.06	CO.SCH.SERV.FD.- LONG BEACH	2,248,583.78	47,918.66	(438,623.65)		1,857,878.79	0.000241438	31,245.50	31,245.50		31,245.50
883.07	DEV.CTR.HDCPD.MINORS LONG BEACH	324,307.95	6,911.06	(63,259.14)		267,959.87	0.000034822	4,506.50	4,506.50		4,506.50
883.20	LONG BEACH CHILDREN'S CENTER FD	1,294,652.27	27,589.05	(252,553.50)		1,069,687.82	0.000139010	17,989.83	17,989.83		17,989.83
887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	7,391,586.71	(36,621,581.59)		621,293,281.01	0.080739448	10,448,806.88	10,448,806.88	49,848.01	10,498,654.89
887.06	CO.SCH.SERV.FD.- LOS ANGELES	36,251.24	411.53	(2,037.87)		34,624.90	0.000004500	582.32	582.32	2.78	585.10
887.07	DEV.CTR.HDCPD.MINOR-LA UNIF.	3,669,036.22	41,690.55	(206,561.77)		3,504,165.00	0.000455380	58,932.46	58,932.46	281.16	59,213.62
887.20	LOS ANGELES CHILDRENS CENTER FD	10,686,037.03	121,284.13	(600,890.59)		10,206,430.57	0.001326365	171,650.05	171,650.05	817.92	172,467.97
891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	30,037.03	(626,701.54)		3,124,845.86	0.000406086	52,553.14	52,553.14		52,553.14
891.06	CO.SCH.SERV.FD.- LYNWOOD	167,804.03	1,354.23	(28,260.73)		140,897.53	0.000018310	2,369.59	2,369.59		2,369.59
891.07	DEV.CTR.HDCPD.MINOR-LYNWOOD	18,524.60	149.31	(3,119.80)		15,554.11	0.000002021	261.59	261.59		261.59
891.20	LYNWOOD CHILDREN'S CENTER FUND	38,447.85	310.13	(6,475.16)		32,282.82	0.000004195	542.93	542.93		542.93
892.06	CO.SCH.SERV.FD.- MAN BCH	12,505,206.96	99,393.41	-		12,604,600.37	0.001638016	211,982.07	211,982.07		211,982.07
892.07	DEV.CTR.HDCPD. MANHATTAN BCH	681,799.22	5.87	-		681,805.09	0.000088603	11,466.48	11,466.48		11,466.48
892.20	MAN BCH CHILDRENS CTR FD	3,041,569.24	53,071.57	(38,482.77)		3,056,156.04	0.000397159	51,397.96	51,397.96		51,397.96
895.03	MONROVIA UNIFIED SCHOOL DISTRICT	149,526.47	1.27	-		149,527.74	0.000019432	2,514.73	2,514.73		2,514.73
895.06	CO.SCH.SERV.FD.- MONROVIA	6,730,963.41	84,197.80	(1,075,934.36)		5,719,226.85	0.0000743235	96,185.00	96,185.00		96,185.00
895.07	DEV.CTR.HDCPD.MINOR-MONROVIA	288,280.30	2,749.20	(46,086.11)		244,943.39	0.000031831	4,119.42	4,119.42		4,119.42
895.20	MONROVIA UNIF. CHILDRENS CTR FD	31,705.02	302.25	(5,056.80)		26,950.47	0.000003502	453.25	453.25		453.25
899.03	MONTEBELLO UNIFIED SCHOOL DIST	21,932,685.92	270.02	(4,520.44)		24,089.11	0.000003130	405.13	405.13		405.13
899.06	CO.SCH.SERV.FD.- MONTEBELLO	783,174.66	20,859.82	(223,365.67)		580,668.81	0.0002114471	273,641.90	273,641.90		273,641.90
899.07	DEV.CTR.HDCPD.MINOR-MONTEBELLO	36,500.86	971.87	(10,306.27)		27,166.46	0.000003530	456.88	456.88		456.88
903.03	NORWALK-LA MIRADA UNIF SCH. DIST	13,998,621.99	164,358.85	(2,953,240.80)		11,209,740.04	0.001456749	188,523.54	188,523.54		188,523.54
903.06	CO.SCH.SERV.FD.NORWALK-LA MIRADY	485,987.42	5,706.58	(102,522.07)		389,171.93	0.000050574	6,545.03	6,545.03		6,545.03
905.03	PALOS VERDES PENINSULA UNI.SCH.D	25,875,669.34	153,405.28	(145,268.81)		25,883,805.81	0.0003363700	435,309.53	435,309.53		435,309.53
905.06	CO.SCH.SERV.FD.- PALOS VERDES	1,061,992.28	6,295.91	(5,962.21)		1,062,325.98	0.000138053	17,866.02	17,866.02		17,866.02
905.07	DEV.CTR.HDCPD M PALOS VERDES	115,033.24	681.81	(645.81)		115,069.24	0.000014954	1,935.22	1,935.22		1,935.22
907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	83,360.53	(2,051,670.08)		4,956,871.06	0.000644164	83,363.83	83,363.83		83,363.83

ACCT #	SCHOOLS	2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJMTS. NO. SOL	SCHOOLS ADJUSTED SB2557 ADMIN CO
		AF91 GROSS PTR	UNITARY REVENUE NET OF CRA	COMBINED CRA LOSS	ERAF III CONTRIBUTION	ADJUSTED NET PTR	ADJUSTED PTR RATIO	TOTAL ADMIN COST	ADJUSTED				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(7 + 8)		
907.06	CO. SCH. SERV. FD. - PARAMOUNT	374,123.45	4,500.48	(110,830.24)		267,793.69	0.000034801	4,503.71		4,503.71		4,503.71	
907.07	DEV. CTR. HDCPD. MINOR-PARAMOUNT	46,224.02	559.66	(13,698.06)		33,085.62	0.000004300	556.43		556.43		556.43	
909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	289,881.92	(4,110,974.61)		35,168,463.78	0.004570277	591,457.36	324.96	591,457.36	324.96	591,782.32	
909.06	CO. SCH. SERV. FD. - PASADENA	66,624.41	487.61	(6,919.99)		59,192.03	0.000007692	996.48	0.56	996.48	0.56	996.03	
909.07	DEV. CTR. HDCPD. MINOR-PASADENA	289,739.29	2,153.50	(30,569.23)		261,323.56	0.000033960	4,394.90	2.41	4,394.90	2.41	4,397.31	
909.20	PASADENA CHILDREN'S CENTER FUND	69,477.67	516.15	(7,328.83)		62,664.99	0.000008144	1,053.89	0.58	1,053.89	0.58	1,054.47	
912.03	EL RANCHO UNIF./CONS/ SCH. DIST.	5,365,532.78	112,734.04	(899,079.37)		4,589,187.45	0.0000596383	77,180.19		77,180.19		77,180.19	
912.06	CO. SCH. SERV. FD. - EL RANCHO	197.73	3.85	(32.50)		169.08	0.000000022	2.84		2.84		2.84	
912.07	DEV. CTR. HDCPD. MINOR-EL RANCHO	36,302.57	762.43	(6,015.80)		31,049.20	0.000004035	522.18		522.18		522.18	
912.20	EL RANCHO UNIF. CHILDRENS CTR FD	20,088.43	421.73	(3,329.02)		17,181.14	0.000002233	288.95		288.95		288.95	
915.03	POMONA UNIFIED SCHOOL DISTRICT	14,315,492.47	210,014.45	(3,701,258.28)		10,824,248.64	0.001406653	182,040.41		182,040.41		182,040.41	
915.06	CO. SCH. SERV. FD. - POMONA	670,539.14	9,835.08	(173,375.16)		506,999.06	0.000068886	8,526.63		8,526.63		8,526.63	
915.07	DEV. CTR. HDCPD. MINOR-POMONA	77,547.47	1,137.05	(20,049.46)		58,635.06	0.000007620	986.11		986.11		986.11	
915.20	POMONA CHILDREN'S CENTER FUND	365,811.59	5,365.34	(94,585.17)		276,591.76	0.000035944	4,651.67		4,651.67		4,651.67	
916.03	REDONDO BCH UNIF SCHOOL DIST	13,640,206.27	197,940.71	(654,392.28)		13,183,754.70	0.000173280	221,722.19	4,604.18	221,722.19	4,604.18	226,326.37	
916.06	CO. SCH. SERV. FD. - RED BCH	729,114.82	6.91	(41,981.79)		687,139.94	0.000089296	11,556.20	295.38	11,556.20	295.38	11,851.58	
916.07	DEV. CTR. HDCPD. REDONDO BEACH	5,922,796.34	105,729.86	(192,817.52)		5,835,708.68	0.000758373	98,143.98	1,627.38	98,143.98	1,627.38	99,771.36	
918.06	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.55	98,100.87	(3,494,700.05)		8,979,550.37	0.001166927	151,016.58		151,016.58		151,016.58	
918.06	CO. SCH. SERV. FD. - ROWLAND	606,967.33	4,811.88	(171,170.30)		440,608.91	0.000057259	7,410.09		7,410.09		7,410.09	
918.07	DEV. CTR. HDCPD. MINOR-ROWLAND	67,924.60	538.19	(19,154.61)		49,308.18	0.000006408	829.26		829.26		829.26	
920.03	SAN GABRIEL SCHOOL DIST	3,827,050.19	26,548.02	(203,466.14)		3,650,132.07	0.000474349	61,387.31		61,387.31		61,387.31	
920.06	CO. SCH. SERV. FD. - SAN GABRIEL	145,763.03	3,250.70	-		149,013.73	0.000019365	2,506.09		2,506.09		2,506.09	
920.07	DEV. CTR. HDCPD. MINOR-SAN GABRIEL	16,315.15	363.48	-		16,678.63	0.000002167	280.50		280.50		280.50	
923.03	SAN MARINO UNIFIED SCHOOL DIST	6,209,174.82	21,028.70	-		6,230,203.52	0.0000809639	104,778.52		104,778.52		104,778.52	
923.06	CO. SCH. SERV. FD. - SAN MARINO	256,820.35	869.57	-		257,689.92	0.000033488	4,333.79		4,333.79		4,333.79	
923.07	DEV. CTR. HDCPD. MINOR-SAN MARINO	26,807.75	90.53	-		26,898.28	0.000003496	452.37		452.37		452.37	
931.03	SANTA MONICA-MALIBU UNIF SCH DIST	39,298,807.87	446,428.36	(6,718,342.84)		33,026,893.39	0.004291972	555,440.79	0.65	555,440.79	0.65	555,441.44	
931.06	CO. SCH. SERV. FD. - SANTA MONICA	102,829.01	1,169.24	(17,603.48)		86,394.77	0.000011227	1,452.97		1,452.97		1,452.97	
931.07	DEV. CTR. HDCPD. MINOR-SANTA MONICA	137,107.67	1,556.00	(23,419.88)		115,243.79	0.000014976	1,938.15		1,938.15		1,938.15	
931.20	SANTA MONICA UNIFIED CHILDRENS CTR. FD.	234,007.21	2,652.12	(39,906.80)		196,752.53	0.000025569	3,308.95		3,308.95		3,308.95	
935.06	ACTON-AGUA DULCE UNIF SD	1,908,776.45	52,227.47	-		1,961,003.92	0.000254840	32,979.84		32,979.84		32,979.84	
935.06	CO. SCH. SERV. FD. - ACT AGUA	86,394.00	6,954.07	-		93,348.07	0.000012131	1,569.91		1,569.91		1,569.91	
935.07	DEV. CTR. HDCPD. MINOR-ACT-AGUA	7,051.98	567.34	-		7,619.32	0.000000990	128.14		128.14		128.14	
936.03	ALHAMBRA UNIFIED SCH DISTRICT	12,355,307.59	61,866.59	(1,706,986.66)		10,710,187.52	0.001391830	180,122.15		180,122.15		180,122.15	
936.06	CO. SCH. SERV. FD. - ALHAMBRA	607,255.34	8,315.03	(93,299.75)		522,270.62	0.000067871	8,783.46		8,783.46		8,783.46	
936.07	DEV. CTR. HDCPD. MINOR-ALHAMBRA	3,863,156.83	935.03	(475,093.95)		3,188,997.91	0.00044423	53,632.04		53,632.04		53,632.04	
936.20	ALHAMBRA CHILDRENS CTR. FD.	363,717.03	5,086.13	(54,778.45)		304,024.71	0.000039509	5,113.04		5,113.04		5,113.04	
939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	27,359.40	(66,445.06)		4,004,131.13	0.000520352	67,340.81		67,340.81		67,340.81	
939.06	CO. SCH. SERV. FD. - SOUTH PASADENA	196,703.10	1,330.16	(3,328.29)		194,704.97	0.000025303	3,274.52		3,274.52		3,274.52	
939.07	DEV. CTR. HDCPD. MINOR-SO. PASADENA	20,799.61	140.38	(351.94)		20,588.05	0.000002675	346.25		346.25		346.25	
947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,567.94	30,221.05	(31,128.95)		4,053,660.04	0.000526789	68,173.78		68,173.78		68,173.78	
947.06	CO. SCH. SERV. FD. - TEMPLE CITY	193,680.40	1,447.45	(1,656.11)		193,471.74	0.000025142	3,253.78		3,253.78		3,253.78	
947.07	DEV. CTR. HDCPD. MINOR-TEMPLE CITY	99,382.24	923.37	(8,284.52)		92,021.09	0.000011958	1,547.60		1,547.60		1,547.60	
955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	395,953.13	(1,084,906.88)		34,431,194.96	0.004474466	579,058.10		579,058.10		579,058.10	
955.06	CO. SCH. SERV. FD. - TORRANCE	1,323,989.38	14,926.80	(40,900.24)		1,298,015.94	0.000168682	21,829.82		21,829.82		21,829.82	
955.07	DEV. CTR. HDCPD. MINOR-TORRANCE	156,417.43	1,785.66	(4,893.66)		155,309.43	0.000020183	2,611.97		2,611.97		2,611.97	
980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,363,083.32	89,500.66	(2,944,837.13)		9,507,746.86	0.001235568	159,899.70		159,899.70		159,899.70	
980.06	CO. SCH. SERV. FD. - WALNUT VALLEY	491,968.92	3,556.92	(117,566.76)		377,959.06	0.000049117	6,356.45		6,356.45		6,356.45	
980.07	DEV. CTR. HDCPD. MINOR-WALNUT VY.	55,503.32	391.97	(14,192.64)		41,702.65	0.000005419	701.35		701.35		701.35	
985.03	WEST COVINA UNIF. SCHOOL DIST	6,493,708.92	42,491.78	(1,637,624.06)		4,898,576.64	0.000636589	82,383.45		82,383.45		82,383.45	

AUDITOR-CONTROLLER, D. ASSESSMENTS/TAX DIVISION
 SB2557 ADMINISTRATIVE COST FOR SCHOOLS
 FY 2004-2005

ACCT #	SCHOOLS	2004-2005 AF91 GROSS PTR (1)	2004-2005 STN620 UNITARY REVENUE NET OF CRA (2)	2004-2005 COMBINED CRA LOSS (3)	2004-2005 ERAF III CONTRIBUTION (4)	2004-2005 ADJUSTED NET PTR (5)	2004-2005 ADJUSTED PTR RATIO (6) <small>(Col 5/\$7,695,099,992)</small>	2004-2005 TOTAL ADMIN COST 129,413,900 (7) <small>(Col 6*129,413,900)</small>	OTHER ADJMTS, NO SOI (8)	SCHOOLS ADJUSTED SB2557 ADMIN CO (9) <small>(7 + 8)</small>
985.06	CO.SCH.SERV.FD.- WEST COVINA	274,212.02	1,794.00	(69,154.60)		206,851.42	0.0000026881	3,478.79		3,478.79
985.07	DEV.CTR.HDCPD.MINOR-WEST COVINA	30,466.84	199.06	(7,682.09)		22,983.82	0.0000002987	386.54		386.54
TOTAL	TOTAL	3,403,185,553.16	21,608,156.55	(187,097,892.72)	266,965,086.13	3,504,660,903.12	0.455444144	58,940,803.08	69,566.07	59,010,369.15

Los Angeles County
 FY 2003-04 SB2557 Property Tax Administrative Cost
 Recovered/Share to the Departments
 Fiscal Year 2004-05

Departments	Actual 2003-2004		BEFORE ERAF III		AFTER ERAF III		Variance
	Net Cost	Ratio	Share of the SB2557	Share of the SB2557	Share of the SB2557		
	1	2	3	3	3		
		Col 1 to Total	(Amt Rec. x Col 2)	(Amt Rec. x Col 2)			
Assessor	\$ 106,128,843	0.820072983	\$ 34,671,346	\$ 32,436,773	\$ (2,234,573)		
AAB	\$ 2,102,233	0.016244260	\$ 686,780	\$ 642,518	\$ (44,262)		
Tax Collector	\$ 14,368,051	0.1110240167	\$ 4,693,915	\$ 4,391,391	\$ (302,524)		
Auditor-Controller:				Note a			
Disbursement	\$ 241,821	0.00186858599	\$ 79,001	\$ 73,909	\$ (5,092)		
Tax	\$ 4,181,797	0.03231335274	\$ 1,366,156	\$ 1,278,107	\$ (88,049)		
Systems	\$ 1,586,926	0.01226240767	\$ 518,435	\$ 485,021	\$ (33,413)		
Accounting	\$ 804,229	0.00621439428	\$ 262,734	\$ 245,801	\$ (16,933)		
Auditor Controller	\$ 6,814,773	0.0526687407	\$ 2,226,326	\$ 2,082,839	\$ (143,487)		
	\$ 129,413,900	1.000000000	\$ 42,278,367	\$ 39,553,520	\$ (2,724,847)		

Note:

a) Per Guideline, ERAFill contributions made by the general fund, cities and special districts will be subtracted from their current revenue allocation and therefore affect the apportionment factor used in the distribution of the property tax administrative costs (SB2557).

Prepared by: _____ Date: _____

Reviewed by: _____ Date: _____

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 1 OF 1

TRANS CODE: JV TRANS DEPT: AC
JV12- 630
J.V. NO. 122004
DATE 12/20/2004
ACCTG. PER.
BUD YR.

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

9 BATCHES

PURPOSE: 2004-05 SB2557 ADMIN COST
SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ	SUB	BS	ACCT.	ORG.	SUB	ORG	PROG	PGM	SUB	JOBANO	PROJ	TASK	SUB	IG REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
	A01		01					1000																
	ACCOUNT DESCRIPTION																							
	CASH (CO GENERAL FD)																							
	AO		31			9117				99999												42,278,366.64		
	ACCOUNT DESCRIPTION																							
	ADMIN FEE- CITIES (CO GEN FD)																							
	AO		31			9120				99999													19,956,316.50	
	ACCOUNT DESCRIPTION																							
	ADMIN FEE- SPECIAL DIST (CO GEN FD)																							
	AO		31			9119				99999													9,014,110.91	
	ACCOUNT DESCRIPTION																							
	ADMIN FEE- CRA (CO GEN FD)																							
	SEE ATTACHED																							
	ACCOUNT DESCRIPTION																							
	REVENUE/ EXPENSE (VARIOUS GEN ACCT FDS)																							
	SEE ATTACHED																							
	ACCOUNT DESCRIPTION																							
	FBA (VARIOUS TRUST FDS)																							
	SEE ATTACHED																							
	ACCOUNT DESCRIPTION																							
	FBA (VARIOUS RDA FDS)																							
	SEE ATTACHED																							
	ACCOUNT DESCRIPTION																							
	CASH (VARIOUS FDS)																							
	EXPLANATION: TO TRANSFER PROPERTY TAX ADMIN COST SB2557 TO COUNTY GENERAL FUND FROM CITIES, SPECIAL DISTRICTS & COMMUNITY REDEVELOPMENT AGENCIES FOR FY 2004-05.																							
	FOR QUESTIONS RE THIS J.V. PLS. CALL																							
	84,556,733.28																							
	ORIGINATING DEPARTMENT USE																							
	DATE APPROVED 12/20/2004																							
	APPROVED BY <i>Paulene HARR</i>																							
	TITLE PROGRAM SPECIALIST III, A/C																							
	APPROVED BY: <i>Elizabeth A. Santiago</i>																							
	APPROVED BY: <i>Jai Min Mungcal</i>																							
	APPROVED BY: <i>D. CENIZA</i>																							

COPY TO: TAX DIV. - C. DIEP
ACCTG. DIV. - E. TANG
TAX DIV. - J. GASPAR ✓

VERIFIED BY: *Elizabeth A. Santiago*

12/7/2004 4:00 PM

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 4 OF 27

TRANS CODE: JV TRANS DEPT: AC

TO: AUDITOR-CONTROLLER

FROM: A/C TAX DIVISION

ORIGINATING DEPARTMENT

BATCH #2

J.V. NO.

DATE

ACCTG. PER.

BUD YR.

PURPOSE: 2004-05 SB2557 ADMIN COST

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	R SRC	MOBJ	SUB	BS	ACCT.	ORG.	SUB	ORG	PROG	PGM	SUB	JOB/NO	PROJ	TASK	SUB	VG REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
61	A01			01					1000															1,235,380.05	
ACCOUNT DESCRIPTION																									
CASH (CO GENERAL FD)																									
			AO	31		9120				99999															1,235,380.05
ACCOUNT DESCRIPTION																									
ADMIN FEE- SPECIAL DIST (CO GEN FD)																									
62																									
ACCOUNT DESCRIPTION																									
SEE ATTACHED																									
ACCOUNT DESCRIPTION																									
REVENUE/ EXPENSE (VARIOUS GEN ACCT FDS)																									
ACCOUNT DESCRIPTION																									
SEE ATTACHED																									
ACCOUNT DESCRIPTION																									
CASH (VARIOUS FDS)																									
ACCOUNT DESCRIPTION																									
CASH (VARIOUS FDS)																									
ACCOUNT DESCRIPTION																									
CASH (VARIOUS FDS)																									
EXPLANATION:																									
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP																									
DATE APPROVED 12/20/2004																									
ORIGINATING DEPARTMENT USE																									
DATE APPROVED 12/20/2004																									
APPROVED BY																									
TITLE PROGRAM SPECIALIST III, A/C																									
AUDITOR-CONTROLLER'S USE																									
APPROVED BY:																									
VERIFIED BY:																									

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COUNTY OF LOS ANGELES
JOURNAL VOUCHER

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TRANS CODE: JV TRANS DEPT: AC

TO: AUDITOR-CONTROLLER

FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

J.V. NO. _____

DATE _____

ACCTG. PER. _____

BUD YR. _____

PURPOSE: 2004-05 SB2557 ADMIN COST

SCHOOL J.V. NO

BATCH #3

LINE NO	FUND	DEPT	ACT	TYPE	APPR	MOBJ	SUB	BS	ACCT.	ORG.	SUB	PGM	JOB/NO	SUB	IG	REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
123	AO	31	9120	99999	1000								VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION CASH (CO GENERAL FD)																		
124	AO	31	9120	99999	1000								VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION ADMIN FEE- SPECIAL DIST (CO GEN FD)																		
													VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION SEE ATTACHED																		
													VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION REVENUE/ EXPENSE (VARIOUS GEN ACCT FDS)																		
													VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION SEE ATTACHED																		
													VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																		
													VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																		
													VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																		
													VIP NAME		OPTION		579,189.51	579,189.51
ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																		
EXPLANATION: FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-8877																		
																	1,158,379.02	1,158,379.02
																	ORIGINATING DEPARTMENT USE	
																	DATE APPROVED	12/20/2004
																	APPROVED BY	
																	TITLE	PROGRAM SPECIALIST III, A/C
VERIFIED BY: _____																		
AUDITOR-CONTROLLER'S USE																		
APPROVED BY: _____																		
COPY TO: _____																		

12/7/2004 4:00 PM

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

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TRANS CODE: JV TRANS DEPT: AC

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

BATCH #7

SCHOOL J.V. NO. _____

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

PURPOSE: 2004-05 SB2557 ADMIN COST

LINE NO	FUND	DEPT	ACT TYPE	APPR	MOBJ R SRC	SUB E/R	BS ACCT.	ORG.	SUB ORG.	PROG	SUB PGM	JOB/PROJ	SUB TASK	J/G REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
361	A01		01				1000					VIP NAME		OPTION	338,155.11	
	ACCOUNT DESCRIPTION CASH (GO GENERAL FD)															
		AO	31		9120		99999					VIP NAME		OPTION	338,155.11	
362	ACCOUNT DESCRIPTION ADMIN FEE- SPECIAL DIST. (GO GEN FD)															
	SEE ATTACHED															
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)															
	SEE ATTACHED															
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)															
												VIP NAME		OPTION	338,155.11	
	ACCOUNT DESCRIPTION															
	ACCOUNT DESCRIPTION															
EXPLANATION:															676,310.22	676,310.22
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-874-8877															ORIGINATING DEPARTMENT USE	
DATE APPROVED															12/20/2004	
APPROVED BY															PROGRAM SPECIALIST III, A/C	
TITLE																
AUDITOR-CONTROLLER'S USE															APPROVED BY:	
VERIFIED BY:															D. CENIZA	

12/7/2004 4:00 PM

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

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TRANS CODE: JV TRANS DEPT: AC

BATCH #8

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

SCHOOL J.V. NO. _____

PURPOSE: 2004-05 SB2557 ADMIN COST

LINE NO	FUND	DEPT	ACT TYPE	APPR	MOBJ R SRC	SUB ER	BS ACCT.	ORG.	SUB ORG	PRGG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
411	A01		01				1000					VIP NAME		OPTION	6,248,226.57	
	ACCOUNT DESCRIPTION CASH (CO GENERAL FD)															
		AO	31		9119			99999				VIP NAME		OPTION		6,248,226.57
412												VIP NAME		OPTION	6,248,226.57	
	ACCOUNT DESCRIPTION ADMIN FEE- CRA (CO GEN FD)															
												VIP NAME		OPTION		6,248,226.57
	ACCOUNT DESCRIPTION SEE ATTACHED															
												VIP NAME		OPTION		
	ACCOUNT DESCRIPTION FBA (VARIOUS RDA FDS)															
												VIP NAME		OPTION		
	ACCOUNT DESCRIPTION SEE ATTACHED															
												VIP NAME		OPTION		
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)															
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COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 4 OF 4

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC
J.V. NO. JV01-640
DATE 01/12/05

PURPOSE: 2004-05 SB2557 ADM COST DSTRBUTN

SCHOOL J.V. NO

ACCTG. PER.
BUD YR.

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ	SUB	BS	ORG	ORG	PROG	PGM	SUB	JOB/WO	SUB	IG REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
19	AU	31	31	9117	10711	10711	VP CODE							VP NAME		OPTION		124,016.00
ACCOUNT DESCRIPTION																		
ADMIN FEE- CITIES (AC- ACCTG DIVISION)																		
20	AU	31	31	9119	10711	10711	VP CODE							VP NAME		OPTION		82,701.00
ACCOUNT DESCRIPTION																		
ADMIN FEE- CRA (AC- ACCTG DIVISION)																		
21	AU	31	31	9120	10711	10711	VP CODE							VP NAME		OPTION		56,016.00
ACCOUNT DESCRIPTION																		
ADMIN FEE- SPECIAL DIST (AC- ACCTG DIVISION)																		
22	TT	31	31	9117	10957	10957	VP CODE							VP NAME		OPTION		2,215,631.00
ACCOUNT DESCRIPTION																		
ADMIN FEE- CITIES (LA CO T & TC)																		
23	TT	31	31	9120	10957	10957	VP CODE							VP NAME		OPTION		1,477,501.00
ACCOUNT DESCRIPTION																		
ADMIN FEE- CRA (LA CO T & TC)																		
24	TT	31	31	9120	10957	10957	VP CODE							VP NAME		OPTION		1,000,783.00
ACCOUNT DESCRIPTION																		
ADMIN FEE- SPECIAL DIST (LA CO T & TC)																		
EXPLANATION: 2004-05 SB2557 DISTRIBUTION OF PROPERTY TAX ADMIN COST REVENUE COLLECTIONS TO ASSESSMENT APPEAL BOARD, AUDITOR-CONTROLLER, ASSESSOR, AND TTC.																		
COPY TO: TAX DIV.- C. DIEP ASSESSOR - RENAN HIDALGO TAX DIV.- J. GASPARY ASSMT APPL BD (BS)- RON MELLAN T & TC - SUSANNA RUJZ																		
AUDITOR-CONTROLLER'S USE																		
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-6877																		
DATE APPROVED 1/12/2005																		
APPROVED BY <i>Danielle Harris</i>																		
TITLE PROGRAM SPECIALIST III, A/C																		

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 1 OF 4

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO.

DATE

ACCTG. PER.

BUD YR.

PURPOSE: 2004-05 SB2557 ADM COST DSTRBUTN

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ	R SRC	SUB	BS	ORG	ORG	SUB	PROG	SUB	PGM	JOB/NO	SUB	TASK	FUND	DEPT	IC REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
1	AO	31	9117							99999												19,956,316.50	
ACCOUNT DESCRIPTION																							
ADMIN FEE- CITIES (CO GEN FD)																							
2	AO	31	9119							99999												13,307,939.23	
ACCOUNT DESCRIPTION																							
ADMIN FEE- CRA (CO GEN FD)																							
3	AO	31	9120							99999												9,014,110.91	
ACCOUNT DESCRIPTION																							
ADMIN FEE- SPECIAL DIST (CO GEN FD)																							
4	AS	31	9117							10200													16,365,636.50
ACCOUNT DESCRIPTION																							
ADMIN FEE- CITIES (LA CO ASSESSOR)																							
5	AS	31	9119							10200													10,913,482.23
ACCOUNT DESCRIPTION																							
ADMIN FEE- CRA (LA CO ASSESSOR)																							
6	AS	31	9120							10200													7,392,228.91
ACCOUNT DESCRIPTION																							
ADMIN FEE- SPECIAL DIST (LA CO ASSESSOR)																							
EXPLANATION:																							
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP																							
ORIGINATING DEPARTMENT USE																							
DATE APPROVED 1/12/2005																							
APPROVED BY																							
TITLE PROGRAM SPECIALIST III, A/C																							
COPY TO:																							
AUDITOR-CONTROLLER'S USE																							
VERIFIED BY:																							
APPROVED BY:																							

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 2 OF 4

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO.

DATE

ACCTG. PER.

BUD YR.

PURPOSE: 2004-05 SB2557 ADM COST DSTRBUTN

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT TYPE	APPR	MOBJ RSRC	SUB E/R	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/MO PROJ	SUB TASK	I/G REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
7	BS	31	31		9117			10022	VP CODE			VP NAME		OPTION		324,175.00
ACCOUNT DESCRIPTION																
ADMIN FEE- CITIES (LA CO AAB)																
8	BS	31	31		9119			10022	VP CODE			VP NAME		OPTION		216,177.00
ACCOUNT DESCRIPTION																
ADMIN FEE- CRA (LA CO AAB)																
9	BS	31	31		9120			10022	VP CODE			VP NAME		OPTION		146,427.00
ACCOUNT DESCRIPTION																
ADMIN FEE- SPECIAL DIST (LA CO AAB)																
10	AU	31	31		9117			10771	VP CODE			VP NAME		OPTION		644,856.00
ACCOUNT DESCRIPTION																
ADMIN FEE- CITIES (AC- TAX DIVISION)																
11	AU	31	31		9119			10771	VP CODE			VP NAME		OPTION		430,024.00
ACCOUNT DESCRIPTION																
ADMIN FEE- CRA (AC- TAX DIVISION)																
12	AU	31	31		9120			10771	VP CODE			VP NAME		OPTION		291,277.00
ACCOUNT DESCRIPTION																
ADMIN FEE- SPECIAL DIST (AC- TAX DIVISION)																
EXPLANATION:																
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AUDITOR-CONTROLLER'S USE																
VERIFIED BY: _____ APPROVED BY: _____																
DATE APPROVED 1/12/2005																
ORIGINATING DEPARTMENT USE																
DATE APPROVED 1/12/2005																
APPROVED BY																
TITLE PROGRAM SPECIALIST III, A/C																

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1/12/2005 11:37 AM

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 3 OF 4

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO.

DATE

ACCTG. PER.

BUD YR.

PURPOSE: 2004-05 SB2557 ADM COST DSTRBUTN

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT TYPE	APPR	M OBJ R SRC	SUB E/R	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
13	AU	31	9117	10764	ADMIN FEE- CITIES (AC- DISBURSEMENT - GC)	10764						VP NAME	OPTION			37,290.00
14	AU	31	9119	10764	ADMIN FEE- CRA (AC- DISBURSEMENT - GC)	10764						VP NAME	OPTION			24,867.00
15	AU	31	9120	10764	ADMIN FEE- SPECIAL DIST (AC- DISBURSEMENT - GC)	10764						VP NAME	OPTION			16,844.00
16	AU	31	9117	10742	ADMIN FEE- CITIES (AC- SYSTEMS / STR)	10742						VP NAME	OPTION			244,712.00
17	AU	31	9119	10742	ADMIN FEE- CRA (AC- SYSTEMS / STR)	10742						VP NAME	OPTION			183,187.00
18	AU	31	9120	10742	ADMIN FEE- SPECIAL DIST (AC- SYSTEMS / STR)	10742						VP NAME	OPTION			110,535.00
EXPLANATION:																
COPY TO:																
VERIFIED BY: _____ APPROVED BY: _____																
DATE APPROVED: 1/12/2005																
ORIGINATING DEPARTMENT USE																
TITLE: PROGRAM SPECIALIST III, A/C																

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

B. IMPLEMENTATION

ITEM #17 – Develop and/or modify software or manual procedures necessary to distribute property tax revenues to schools' Educational Revenue Augmentation Fund (ERAF).

- Research impact / modifications needed to following systems but have NOT completed:
 - a) Redemption Apportionment Supplemental (RA)
Estimated 1 hour to complete
 - b) STN Supplemental (Future Runs)
 - c) Special Apportionment (SA) Supplemental
Total hours spent on research todate – 10 hours
 - d) HOX Special For Current Year
Total of 3 hours spent on research
 - e) Unsecured Supplemental (Subsequent Transfers)

County of Los Angeles Test Claim

Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004 Chapter 211 [SB 1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 96.81, 97.75, 97.76, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB 1096; R&R Section 97.68 added by Statutes of 2003, Chapter 162 [AB1766] and amended by SB 1096; R&T Sections 97.70, 97.71, 97.72, 97.73, as added by SB 1096 and amended by AB 2115

Accounting for Local Revenue Realignments

Volume IV - Documentation

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C. ADMINISTRATION, ACCOUNTING AND REPORTING

ITEM 1 – Reporting VLF amounts allocated in 2004-05 to the State Controller’s Office.

- **See Attachment C-1 , [Pages 4 – 9 Volume 4].**

ITEM 2 – Distribute ERAF funds to the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund.

- **Funds RD9 (ERAF), Triple Flip (SE1), and VLF (SF7) are monitored monthly to ensure funds are being posted correctly.
See Attachments**
- **See Attachments on Item 13.– c (Attachments D-1 through H-1)
[Pages 57 – 134 Volume V]**

ITEM 3 – Administer new ERAFIII transactions, notify all affected local jurisdictions.

- **Distribution Group prepares the remittance advices for all trust fund accounts including Community Redevelopment Agencies.
See Attachment C- 3 -1, [Pages 16 – 17 Volume IV]**

ITEM 4 – Account and prepare journal vouchers for custodial account transfers, reconcile, and document all account processing subject to audit.

- **Distribution Group prepares and submits the journal vouchers to account for the above transactions.
See Attachments C-4-1 through C-11-22 , [Pages 20 – 78, Volume 4]**

**LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05**

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP DECEMBER	VLF SWAP APRIL
001.05	LOS ANGELES COUNTY GENERAL	733,331,874	366,665,937	366,665,937
100.01	CITY-ALHAMBRA TD #1	4,793,734	2,396,867	2,396,867
101.01	CITY-AGOURA HILS	1,234,975	617,488	617,487
104.01	CITY-ARCADIA TD #1	2,981,740	1,490,870	1,490,870
106.01	CITY-ARTESIA TD #1	959,694	479,847	479,847
108.01	CITY-AVALON TD #1	186,682	93,341	93,341
112.01	CITY-AZUSA TD #1	2,570,701	1,285,351	1,285,350
114.01	CITY-BALDWIN PK TD #1	4,287,875	2,143,938	2,143,937
116.01	CITY-BELL TD #1	2,156,664	1,078,332	1,078,332
118.01	CITY-BELLFLOWER TD #1	4,288,858	2,144,429	2,144,429
119.01	CITY-BELL GARDEN TD #1	2,454,139	1,227,070	1,227,069
120.01	CITY-BEV HILLS TD #1	1,906,175	953,088	953,087
122.01	CITY-BRADBURY TD #1	52,319	26,160	26,159
124.01	CITY-BURBANK TD #1	5,631,892	2,815,946	2,815,946
125.01	CITY-CARSON TD #1	5,369,607	2,684,804	2,684,803
126.01	CITY-CALABASAS TD # 1	1,229,227	614,614	614,613
128.01	CITY-CLAREMONT TD #1	1,940,122	970,061	970,061
131.01	CITY-COMMERCE TD #1	746,134	373,067	373,067
132.01	CITY-COMPTON TD #1	5,231,043	2,615,522	2,615,521
136.01	CITY-COVINA TD #1	2,622,429	1,311,215	1,311,214
138.01	CITY-CUDAHY TD #1	1,431,576	715,788	715,788
140.01	CITY-CULVER CITY TD #1	2,168,530	1,084,265	1,084,265
142.01	CITY-CERRITOS TD #1	3,053,310	1,526,655	1,526,655
143.01	CITY-DOWNEY TD #1	6,015,674	3,007,837	3,007,837
144.01	CITY-EL MONTE TD #1	6,589,888	3,294,944	3,294,944
145.01	CITY-DUARTE TD #1	1,206,093	603,047	603,046
146.01	CITY-DIAMOND BAR TD # 1	3,195,280	1,597,640	1,597,640
148.01	CITY-EL SEGUNDO TD #1	940,740	470,370	470,370
152.01	CITY-GARDENA TD #1	3,236,798	1,618,399	1,618,399
156.01	CITY-GLENDALE TD #1	10,966,315	5,483,158	5,483,157
160.01	CITY-GLENDORA TD #1	2,777,444	1,388,722	1,388,722
163.01	CITY-HAWAII GDNS RP #1	876,088	438,044	438,044
164.01	CITY-HAWTHORNE TD #1	4,702,307	2,351,154	2,351,153
168.01	CITY-HERMOSA BCH TD #1	1,044,615	522,308	522,307
170.01	CITY-HIDDEN HILL TD #1	112,502	56,251	56,251
172.01	CITY-HUNTINGTN P TD #1	3,441,680	1,720,840	1,720,840
174.01	CITY-INDUSTRY TD #1	42,684	21,342	21,342
176.01	CITY-INGLEWOOD TD #1	6,284,642	3,142,321	3,142,321
177.01	CITY-IRWINDALE TD #1	79,634	39,817	39,817
178.01	CITY-LA PUENTE TD #1	2,401,559	1,200,780	1,200,779
179.01	CITY-LAKEWOOD TD #1	4,635,198	2,317,599	2,317,599
180.01	CITY-LA VERNE	1,775,503	887,752	887,751
181.01	CITY-LAWNDALE TD #1	1,850,817	925,409	925,408
182.01	CITY-LA MIRADA TD #1	2,795,004	1,397,502	1,397,502
183.01	CITY-LOMITA TD #1	1,171,012	585,506	585,506
184.01	CITY-LONG BEACH TD #1	26,005,654	13,002,827	13,002,827
185.01	CITY-LA CANADA-F TD #1	1,194,858	597,429	597,429
186.01	CITY-LANCASTER TD #1	7,203,634	3,601,817	3,601,817
187.01	CITY-LA HABRA HT TD # 1	329,166	164,583	164,583
188.01	CITY-LOS ANGELES TD #1	208,932,032	104,466,016	104,466,016
200.01	CITY-LYNWOOD TD #1	3,893,182	1,946,591	1,946,591

**LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05**

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP DECEMBER	VLF SWAP APRIL
203.01	CITY-MALIBU TD # 1	736,413	368,207	368,206
204.01	CITY-MANHATTAN B TD #1	1,952,625	976,313	976,312
208.01	CITY-MAYWOOD TD #1	1,570,942	785,471	785,471
212.01	CITY-MONROVIA TD #1	2,073,683	1,036,842	1,036,841
216.01	CITY-MONTEBELLO TD #1	3,483,864	1,741,932	1,741,932
220.01	CITY-MONTEREY PK TD #1	3,417,857	1,708,929	1,708,928
222.01	CITY-NORWALK TD #1	6,103,716	3,051,858	3,051,858
224.01	CITY-PALOS VRD E TD #1	752,872	376,436	376,436
225.01	CITY-PALMDALE TD #1	7,302,592	3,651,296	3,651,296
226.01	CITY-PARAMOUNT TD #1	3,220,418	1,610,209	1,610,209
228.01	CITY-PASADENA TD #1	7,691,988	3,845,994	3,845,994
230.01	CITY-PICO RIVERA TD #1	3,724,670	1,862,335	1,862,335
232.01	CITY-POMONA TD #1	8,449,514	4,224,757	4,224,757
234.01	CITY-RANCHO P V TD #1	2,410,917	1,205,459	1,205,458
236.01	CITY-REDONDO BCH TD #1	3,574,910	1,787,455	1,787,455
237.01	CITY-ROSEMEAD TD #1	3,165,145	1,582,573	1,582,572
238.01	CITY-ROLLING HLS TD #1	109,502	54,751	54,751
239.01	CITY-ROLL HLS ES TD #1	453,786	226,893	226,893
240.01	CITY-S FERNANDO TD #1	1,323,023	661,512	661,511
241.01	CITY-SAN DIMAS TD #1	2,048,998	1,024,499	1,024,499
244.01	CITY-SAN GABRIEL TD #1	2,238,302	1,119,151	1,119,151
248.01	CITY-SAN MARINO TD #1	725,649	362,825	362,824
249.01	CITY-SANTA CLARITA TD #1	8,802,077	4,401,039	4,401,038
250.01	CITY-SANTA FE SP TD #1	1,002,977	501,489	501,488
252.01	CITY-SANTA MONIC TD #1	4,829,558	2,414,779	2,414,779
256.01	CITY-SIERRA MADR TD #1	591,611	295,806	295,805
260.01	CITY-SIGNAL HILL TD #1	592,107	296,054	296,053
262.01	CITY-SO EL MONTE TD #1	1,233,864	616,932	616,932
264.01	CITY-SOUTH GATE TD #1	5,651,940	2,825,970	2,825,970
268.01	CITY-SO PASADENA TD #1	1,363,482	681,741	681,741
270.01	CITY-TEMPLE CITY TD #1	1,969,589	984,795	984,794
272.01	CITY-TORRANCE TD #1	7,809,363	3,904,682	3,904,681
276.01	CITY-VERNON TD #1	5,291	2,646	2,645
278.01	CITY-WALNUT TD #1	1,768,819	884,410	884,409
280.01	CITY-WEST COVINA TD #1	5,946,326	2,973,163	2,973,163
282.01	CITY-W LAKE VILL TD # 1	492,442	246,221	246,221
283.01	CITY W HOLLYWOOD	2,018,308	1,009,154	1,009,154
284.01	CITY-WHITTIER TD #1	4,856,337	2,428,169	2,428,168
TOTAL	VLF PROPERTY TAX COMP FUND	(1,219,794,780)	(609,897,407)	(609,897,373)

554
O-2

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. JVN2-141

PURPOSE: FD TRF FR RD9 TO SF7&SE1 01-2005

SCHOOL J.V. NO.

DATE 02/02/05
ACCTG. PER.
BUD YR.

LINE NO	FUND	DEPT	ACT TYPE	APPR	M OBJ R SRC	SUB E/R	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/MO PROJ	SUB TASK	IG REFERENCE FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	RD9		03				3301							OPTION		146,877,037.77	
	ACCOUNT DESCRIPTION: FBA (ERAF)																
2			01				1000							OPTION		146,877,037.77	
	ACCOUNT DESCRIPTION: CASH (ERAF)																
3			01				1000							OPTION		119,411,031.71	
	ACCOUNT DESCRIPTION: CASH (VEHICLE LICENSE FEE FUND)																
4			03				3301							OPTION		119,411,031.71	
	ACCOUNT DESCRIPTION: FBA (VEHICLE LICENSE FEE FUND)																
5			01				1000							OPTION		27,466,006.06	
	ACCOUNT DESCRIPTION: CASH (SALES & USE TAX FUND)																
6			03				3301							OPTION		27,466,006.06	
	ACCOUNT DESCRIPTION: FBA (SALES & USE TAX FUND)																
EXPLANATION: TO TRANSFER BALANCE FROM ERAF FUND AS OF JANUARY 2005 TO VLF PROPERTY TAX COMPENSATION FUND (SF7) AND SALES AND USE TAX COMPENSATION FUND (SE1) FOR FY 2004-05 DISTRIBUTION.																	
COPY TO: TAX DIV. - C. DIEP ACCTG DIV. - E. TANG TAX DIV. - J. GASPAR ✓																	
VERIFIED BY: <u>Elizabeth A. Santiago</u> AUDITOR-CONTROLLER'S USE APPROVED BY: <u>Walter Mui Mungcal</u>																	
PREPARED BY: <u>D. CENIZA</u> 213-974-6877																	
DATE APPROVED: <u>2/2/2005</u>																	
APPROVED BY: <u>Andrew Chavez</u> PROGRAM SPECIALIST III, APO																	
TITLE: PROGRAM SPECIALIST III, APO																	

ACCT TYPE
 BS PRIME
 BS ACCT

01 ASSETS
 100 CASH

FD TRF FR RD9 TO SF7&SE1 1/05 02-02 JV JV02-141
 SEC MST 2004-05 1ST PD 02-18 JV 02-7310
 RED MSTR 2004-05 2ND PD 02-18 JV 02-7458
 RED MSTR 2004-05 2ND PD 02-18 JV 02-7459
 RED SUPP 2004-05 2ND PD 02-18 JV 02-7553
 SEC SUPP 2000-01 31 PD 02-18 JV 02-7618
 SEC SUPP 2001-02 26 PD 02-18 JV 02-7672
 REFUND 2004-05 FEB PD 02-18 JV 02-7737
 REFUND 2004-05 FEB PD 02-18 JV 02-7738
 PD TRF FR RD9 TO SF7&SE1 02-05 02-25 JV JV02-1344

TOTAL BS ACCOUNT CASH 146,877,037.77
 TOTAL PRIME ACCOUNT CASH 146,877,037.77

110 TR CUR SEC 764,328,866.23
 T/R-CUR SEC 02-18 JV 02-7310
 SEC MST 2004-05 1ST PD
 TOTAL BS ACCOUNT T/R-CUR SEC 764,328,866.23
 TOTAL PRIME ACCOUNT TR CUR SEC 764,328,866.23

111 TR CUR UNSEC 5,599,755.45
 T/R-CUR UNS
 TOTAL BS ACCOUNT T/R-CUR UNS 5,599,755.45
 TOTAL PRIME ACCOUNT TR CUR UNSEC 5,599,755.45

112 TR DELIN SEC .00
 T/R-DEL SEC
 TOTAL BS ACCOUNT T/R-DEL SEC .00
 TOTAL PRIME ACCOUNT TR DELIN SEC .00

113 TR DELIN UNS .00
 T/R-DEL UNS
 TOTAL BS ACCOUNT T/R-DEL UNS .00
 TOTAL PRIME ACCOUNT TR DELIN UNS .00

141 DUEFR O/F-YE .00
 TOTAL PRIME ACCOUNT TR DELIN UNS .00

FUND MGR 10770 TAX DIVISION
 FUND SF7 VLF PROP TAX COMPENSATION

GENERAL LEDGER ACTIVITY REPORT
 FISCAL YEAR 2004 - 2005
 FEBRUARY 01, 2005 THRU FEBRUARY 28, 2005

AC PAGE 2177
 RUN DATE 03/02/05
 CAPS REPORT MGL1

ACCT TYPE	DESCRIPTION	PROC DATE	TC	POSTING REFERENCE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
01	ASSETS							
100	CASH							
	FD TRF FR RD9 TO SF7&SE1 1/05	02-02	JV	JV02-141	119,411,031.71			
	FD TRF FR RD9 TO SF7&SE1 02-05	02-25	JV	JV02-1344	80,573,216.18			
	TOTAL BS ACCOUNT CASH				.00	199,984,247.89	.00	199,984,247.89
	TOTAL PRIME ACCOUNT CASH				.00	199,984,247.89	.00	199,984,247.89
03	FUND EQUITY							
330	FD BAL-AVAIL							
3301	OTH FB AVAIL				.00			
	FD TRF FR RD9 TO SF7&SE1 1/05	02-02	JV	JV02-141			119,411,031.71	
	FD TRF FR RD9 TO SF7&SE1 02-05	02-25	JV	JV02-1344			80,573,216.18	
	TOTAL BS ACCOUNT OTH FB AVAIL				.00	.00	199,984,247.89	199,984,247.89
	TOTAL PRIME ACCOUNT FD BAL-AVAIL				.00	.00	199,984,247.89	199,984,247.89
	FUND SF7 TOTAL				.00	199,984,247.89	199,984,247.89	199,984,247.89

FUND MGR SALES & USE TAX COMPENSATI

GENERAL LEDGER ACTIVITY REPORT
 FISCAL YEAR 2004 - 2005
 FEBRUARY 01, 2005 THRU FEBRUARY 28, 2005

AC PAGE 2166
 RUN DATE 03/02/05
 CAPS REPORT MGL1

ACCT TYPE	DESCRIPTION	PROC DATE	TC	POSTING REFERENCE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
01	ASSETS							
100	CASH							
1000	CASH							
	FD TRF FR RD9 TO SF7&SE1 1/05	02-02	JV	JV02-141	.00	27,466,006.06		27,466,006.06
	FD TRF FR RD9 TO SF7&SE1 02-05	02-25	JV	JV02-1344		18,532,830.78		18,532,830.78
	TOTAL BS ACCOUNT CASH				.00	45,998,836.84	.00	45,998,836.84
	TOTAL PRIME ACCOUNT CASH				.00	45,998,836.84	.00	45,998,836.84
03	FUND EQUITY							
330	FD BAL-AVAIL				.00			27,466,006.06
3301	OTH FB AVAIL				.00			18,532,830.78
	FD TRF FR RD9 TO SF7&SE1 1/05	02-02	JV	JV02-141				27,466,006.06
	FD TRF FR RD9 TO SF7&SE1 02-05	02-25	JV	JV02-1344				18,532,830.78
	TOTAL BS ACCOUNT OTH FB AVAIL				.00	.00		45,998,836.84
	TOTAL PRIME ACCOUNT FD BAL-AVAIL				.00	.00		45,998,836.84
	FUND SE1 TOTAL				.00	45,998,836.84	45,998,836.84	558

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

#02-186
JV 2/02/05
ref: 01-739

February 1, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF - VEHICLE LICENSE FEE AND SALES & USE TAX

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedule for payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) \$119,411,031.71 and the Sales & Use Tax Compensation Fund (SE1) \$27,466,006.06 rather than to the K-12 and Community College Districts.

Should you have any questions, please contact Joe Gaspar at 4-5377.

KA:JAG:bb
H:\Apportionment\Special\ERAF\ERAF Apportionment\2004-05\ERAF MEMO FEBRUARY 2005.doc
Attachments

CM
2-1-05

02-26

**COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
FEBRUARY 2004-2005**

**Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)**

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	146,877,037.77	119,411,031.71	27,466,006.06
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	146,877,037.77	119,411,031.71	27,466,006.06
Grand Total		729,308,438.71	167,764,082.06

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

January 19, 2004

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager
Apportionment/Refund Section

K.A. JAG

**SUBJECT: ERAF APPORTIONMENT- FOR THE MONTH OF JANUARY
2005 (VEHICLE LICENSE FEE AND SALES & USE TAX)**

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedules for the January 2005 payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$18,354,096.42** and the Sales & Use Tax Compensation Fund (SE1) **\$4,235,838.51** rather than to the K-12 and Community College Districts.

Should you have any questions, please contact **Joe Gaspar at 4-5377.**

KA:JAG:bb
H:\Apportionment\Special\ERAF\ERAF Apportionment\2004-05\ERAF MEMO JANUARY 2005.doc
Attachments

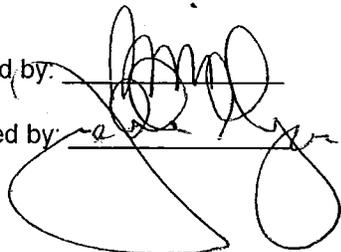
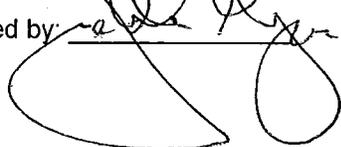
07 1-19-05

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
JANUARY 2004-2005

Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	* 727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05		-	-
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	-	-	-
Grand Total		609,897,407.00	140,298,076.00

* - \$745,041,226.10 CAPS + (\$18,000,000.00) CFPD + \$564,321.97 City of Carson = \$727,605,548.07 ERAF

Prepared by: 
Reviewed by: 

Date: 1-19-05
Date: 1-19-05

ACCT TYPE	DESCRIPTION	PROC DATE	TC POSTING REFERENCE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
01	ASSETS						
	CASH						
1000	FD TRF FRM ERAF TO VAR FDS 12-	12-28	JV JV12-1040		591,543,310.58		
	TOTAL BS ACCOUNT CASH			.00	591,543,310.58	.00	591,543,310.58
	TOTAL PRIME ACCOUNT CASH			.00	591,543,310.58	.00	591,543,310.58
03	FUND EQUITY						
330	FD BAL-AVAIL						
3301	OTH FB AVAIL						
	FD TRF FRM ERAF TO VAR FDS 12-	12-28	JV JV12-1040			591,543,310.58	
	TOTAL BS ACCOUNT OTH FB AVAIL			.00		591,543,310.58	591,543,310.58
	TOTAL PRIME ACCOUNT FD BAL-AVAIL			.00		591,543,310.58	591,543,310.58
	FUND SF7 TOTAL			.00	591,543,310.58	591,543,310.58	.00

COUNTY OF LOS ANGELES - AUDITOR/CONTROLLER, TAX DIVISION
 CITY REMITTANCE ADVISE SUMMARY
 FY 2004-2005
 DATE OF REMITTANCE December 20, 2004

ACCT.#	DESCRIPTION	TYPE	2004-05 PROPERTY TAX REVENUE	2004-05 SECURED 40% ADVANCE	2004-05 HOX 1ST 15% PAID	2000-01 SEC SUPP 30TH PAID	2001-02 SEC SUPP 25TH PAID	2004-05 SECURED PRIOR YEAR REFUND	2004-05 DIRECT ASSMT BILLING (TAX DIV.)	2004-05 DIRECT ASSMT BILLING (SYSTEMS)	2004-05 ADMIN FEE SB2557
203.01	CITY - MALIBU TD #1	1% D/S AIR TL	1,527,184.26 0.00 0.00 1,527,184.26	1,597,079.14 0.00 0.00 1,597,079.14	7,644.55 0.00 0.00 7,644.55	358.69 0.00 0.00 358.69	(25.07) 0.00 0.00 (25.07)	(6,086.90) 0.00 0.00 (6,086.90)			(71,786.15)
203.56	ASSESSMENT DIST 98-1 D/A	1% D/S AIR TL	0.00 71,140.72 0.00 71,140.72	0.00 71,315.49 0.00 71,315.49	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 (122.69) 0.00 (122.69)	(52.08) 0.00 (52.08)	(71,786.15)
203.57	ASSESSMENT DIST 98-2 D/A	1% D/S AIR TL	0.00 20,708.96 0.00 20,708.96	0.00 20,789.42 0.00 20,789.42	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 (68.80) 0.00 (68.80)	(11.66) 0.00 (11.66)	0.00
203.58	ASSESSMENT DIST 98-3 D/A	1% D/S AIR TL	0.00 15,867.71 0.00 15,867.71	0.00 15,934.01 0.00 15,934.01	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 (60.71) 0.00 (60.71)	(5.59) 0.00 (5.59)	0.00
203.59	CITY OF MALIBU RECYCLING FEE	1% D/S AIR TL	0.00 5,990.38 0.00 5,990.38	0.00 6,725.76 0.00 6,725.76	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 (443.04) 0.00 (443.04)	(292.34) 0.00 (292.34)	0.00
565	TOTAL 20300	1% D/S AIR TL	1,527,184.26 113,707.77 0.00 1,640,892.03	1,597,079.14 114,764.68 0.00 1,711,843.82	7,644.55 0.00 0.00 7,644.55	358.69 0.00 0.00 358.69	(25.07) 0.00 0.00 (25.07)	(6,086.90) 0.00 0.00 (6,086.90)	0.00 (695.24) 0.00 (695.24)	0.00 (361.67) 0.00 (361.67)	(71,786.15) 0.00 0.00 (71,786.15)

TOTAL COLL 1,640,892.03
 PREVIOUS PENDING 0.00
 NET COLL 1,640,892.03
 PAID COPS 0.00
 PAID PSAF 0.00
 LESS ERAF III SHIFT (1) (121,213.98)
 TOTAL PAID 1,519,678.05

(1) Adjustment due to new legislation enacted in FY 2004-05 (Senate Bill 1096 and Assembly Bill 2115).

ATTACHMENT C-3-1

COUNTY OF LOS ANGELES AUDITOR/CONTROLLER, TAX DIVISION
 CITY REMITTANCE ADVISORY SUMMARY
 FY 2004-2005
 DATE OF REMITTANCE January 20, 2005

ACCT.#	DESCRIPTION	TYPE	2004-05 PROPERTY TAX REVENUE	2004-05 SECURED 10% ADVANCE ORIG CHARGE	2004-05 HOX 1ST 35% PAID	2002-03 SEC SUPP 17TH PAID	2003-04 SEC SUPP 9TH PAID	2004-05 SEC SUPP 1ST PAID
203.01	CITY - MALIBU TD #1	1% D/S AIR TL	474,030.83 0.00 0.00 474,030.83	399,269.78 0.00 0.00 399,269.78	17,837.25 0.00 0.00 17,837.25	1,098.60 0.00 0.00 1,098.60	14,294.37 0.00 0.00 14,294.37	41,530.83 0.00 0.00 41,530.83
203.56	ASSESSMENT DIST 98-1 D/A	1% D/S AIR TL	0.00 17,828.87 0.00 17,828.87	0.00 17,828.87 0.00 17,828.87	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
203.57	ASSESSMENT DIST 98-2 D/A	1% D/S AIR TL	0.00 5,197.35 0.00 5,197.35	0.00 5,197.35 0.00 5,197.35	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
203.58	ASSESSMENT DIST 98-3 D/A	1% D/S AIR TL	0.00 3,983.50 0.00 3,983.50	0.00 3,983.50 0.00 3,983.50	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
203.59	CITY OF MALIBU RECYCLING FEE	1% D/S AIR TL	0.00 1,681.44 0.00 1,681.44	0.00 1,681.44 0.00 1,681.44	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
566	TOTAL 20300	1% D/S AIR TL	474,030.83 28,691.16 0.00 502,721.99	399,269.78 28,691.16 0.00 427,960.94	17,837.25 0.00 0.00 17,837.25	1,098.60 0.00 0.00 1,098.60	14,294.37 0.00 0.00 14,294.37	41,530.83 0.00 0.00 41,530.83

TOTAL COLL	502,721.99
PREVIOUS PENDING	0.00
NET COLL	502,721.99
PAID COPS	0.00
PAID PSAF	0.00
PAID VEHICLE LICENSE FEE (1)	368,207.00
PAID SALES & USE TAX (1)	288,871.00
TOTAL PAID	1,139,799.99

(1) Adjustment due to new legislation enacted in FY 2004-05 (Senate Bill 1096 and Assembly Bill 2115).

C-3-2

COUNTY OF LOS ANGELES AUDITOR/CONTROLLER, TAX DIVISION
 CITY REMITTANCE ADVISORY SUMMARY
 FY 2004-2005
 DATE OF REMITTANCE December 20, 2004

ACCT.#	DESCRIPTION	TYPE	2004-05 PROPERTY TAX REVENUE	2004-05 SECURED 40% ADVANCE	2004-05 HOX 1ST 15% PAID	2000-01 SEC SUPP 30TH PAID	2001-02 SEC SUPP 25TH PAID	2004-05 SECURED PRIOR YEAR REFUND	2004-05 DIRECT ASSMT BILLING (TAX DIV.)	2004-05 ADMIN FEE SB2557
342.01	LITTLEROCK CREEK IRR DIST	1% D/S TL	46,911.08 0.00 46,911.08	49,779.07 0.00 49,779.07	217.59 0.00 217.59	12.27 0.00 12.27	(0.80) 0.00 (0.80)	(177.50) 0.00 (177.50)		(2,919.55) (2,919.55)
342.02	LITTRK CR IRR I D SERV AREA ZN	1% D/S TL	25,616.55 0.00 25,616.55	25,588.60 0.00 25,588.60	119.15 0.00 119.15	6.48 0.00 6.48	(0.42) 0.00 (0.42)	(97.26) 0.00 (97.26)	0.00 (473.20) (473.20)	0.00 0.00
342.03	LITTRK CR IRR I DIST STANDBY	1% D/S TL	0.00 216,157.90 216,157.90	0.00 216,631.10 216,631.10	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00		0.00 0.00
TOTAL 34200		1% D/S TL	72,527.63 216,157.90 288,685.53	75,367.67 216,631.10 291,998.77	336.74 0.00 336.74	18.75 0.00 18.75	(1.22) 0.00 (1.22)	(274.76) 0.00 (274.76)	0.00 (473.20) (473.20)	(2,919.55) 0.00 (2,919.55)

TOTAL PAID	288,685.53
PREVIOUS PENDING	0.00
NET COLL	288,685.53
LESS ERAF III SHIFT (1)	(68,923.49)
TOTAL PAID	219,762.04

567

(1) Adjustment due to new legislation enacted in FY 2004-05 (Senate Bill 1096 and Assembly Bill 2115).

C-3-3



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 484
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8361 FAX: (213) 229-0688

March 4, 2005

Mr. Josh Betta, Finance Director
South Pasadena Redevelopment Agency
1414 Mission Street
South Pasadena, CA 91030

Dear Mr. Betta:

FY 2004-05 EDUCATION REVENUE AUGMENTATION FUND (ERAF) SHIFT

As indicated by the State Department of Finance letter dated November 8, 2004, by March 1st the legislative body shall report to the County Auditor how the agency intends to remit the ERAF amount required, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14 of the Health and Safety Code. To date, we have not heard from you.

For your reference, enclosed is the November 8, 2004 letter from State Department of Finance. Your prompt attention to this matter is greatly appreciated.

Should you have any questions, please contact **Sandy Diep** at (213) 893-0694. Our fax number is (213) 229-0179.

Sincerely,

A handwritten signature in cursive script that reads "Darlene Hoang".

Darlene Hoang, Manager
CRA/Distribution Section
Tax Division

DH:SD
H:\Community Redevelopment\CRA\ERAF\FY2004-05\Correspondence
Attachment

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

January 5, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section *JAG*

SUBJECT: **VEHICLE LICENSE FEE AND SALES & USE TAX 1st PAYMENT
2004-05**

Attached please find the Vehicle License Fee and the Sales & Use Tax payment schedule for County General and Cities. Utilize the schedule to transfer **\$609,897,407.00** from the Vehicle License Fee Compensation Fund (SF7) and **\$140,298,076.00** from the Sales & Use Tax Compensation Fund (SE1) to all respective agencies during the January 20th, 2005 payment.

Should you have any questions, please contact **Joe Gaspar** at 4-5377.

KA:JAG:fs
Shared:Apportionment:Special:ERAF:2004-05 ERAF:Memos: VLF & Sales Tax 1st Payment 2004

CM
1-5-05

C-4-569

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTYWIDE ADJUSTMENT AMOUNT
 PURSUANT TO SECTION 97.68 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	TRIPLE FLIP TOTAL	TRIPLE FLIP JANUARY	TRIPLE FLIP MAY
001.05	LOS ANGELES COUNTY GENERAL	10,893,651	5,446,826	5,446,825
100.01	CITY-ALHAMBRA TD #1	2,884,822	1,442,411	1,442,411
101.01	CITY-AGOURA HILS	742,400	371,200	371,200
104.01	CITY-ARCADIA TD #1	1,845,777	922,889	922,888
106.01	CITY-ARTESIA TD #1	475,470	237,735	237,735
108.01	CITY-AVALON TD #1	157,774	78,887	78,887
112.01	CITY-AZUSA TD #1	986,673	493,337	493,336
114.01	CITY-BALDWIN PK TD #1	1,123,987	561,994	561,993
116.01	CITY-BELL TD #1	576,559	288,280	288,279
118.01	CITY-BELLFLOWER TD #1	1,322,635	661,318	661,317
119.01	CITY-BELL GARDEN TD #1	346,964	173,482	173,482
120.01	CITY-BEV HILLS TD #1	4,792,038	2,396,019	2,396,019
122.01	CITY-BRADBURY TD #1	2,070	1,035	1,035
124.01	CITY-BURBANK TD #1	6,195,272	3,097,636	3,097,636
125.01	CITY-CARSON TD #1	4,909,191	2,454,596	2,454,595
126.01	CITY-CALABASAS TD # 1	1,169,496	584,748	584,748
128.01	CITY-CLAREMONT TD #1	1,151,880	575,940	575,940
131.01	CITY-COMMERCE TD #1	2,748,010	1,374,005	1,374,005
132.01	CITY-COMPTON TD #1	1,114,857	557,429	557,428
136.01	CITY-COVINA TD #1	1,946,180	973,090	973,090
138.01	CITY-CUDAHY TD #1	314,282	157,141	157,141
140.01	CITY-CULVER CITY TD #1	3,836,964	1,918,482	1,918,482
142.01	CITY-CERRITOS TD #1	6,343,468	3,171,734	3,171,734
143.01	CITY-DOWNEY TD #1	3,112,358	1,556,179	1,556,179
144.01	CITY-EL MONTE TD #1	4,214,051	2,107,026	2,107,025
145.01	CITY-DUARTE TD #1	1,027,999	514,000	513,999
146.01	CITY-DIAMOND BAR TD # 1	752,464	376,232	376,232
148.01	CITY-EL SEGUNDO TD #1	1,984,653	992,327	992,326
152.01	CITY-GARDENA TD #1	1,892,673	946,337	946,336
156.01	CITY-GLENDALE TD #1	6,803,447	3,401,724	3,401,723
160.01	CITY-GLENDORA TD #1	1,614,263	807,132	807,131
163.01	CITY-HAWAII GDNS RP #1	141,335	70,668	70,667
164.01	CITY-HAWTHORNE TD #1	2,250,462	1,125,231	1,125,231
168.01	CITY-HERMOSA BCH TD #1	620,506	310,253	310,253
170.01	CITY-HIDDEN HILL TD #1	4,154	2,077	2,077
172.01	CITY-HUNTINGTN P TD #1	1,319,925	659,963	659,962
174.01	CITY-INDUSTRY TD #1	6,712,402	3,356,201	3,356,201
176.01	CITY-INGLEWOOD TD #1	1,960,093	980,047	980,046
177.01	CITY-IRWINDALE TD #1	922,149	461,075	461,074
178.01	CITY-LA PUENTE TD #1	603,328	301,664	301,664
179.01	CITY-LAKEWOOD TD #1	2,593,166	1,296,583	1,296,583
180.01	CITY-LA VERNE	776,329	388,165	388,164
181.01	CITY-LAWNDALE TD #1	552,097	276,049	276,048

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTYWIDE ADJUSTMENT AMOUNT
 PURSUANT TO SECTION 97.68 OF THE R & T CODE
 FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	TRIPLE FLIP TOTAL	TRIPLE FLIP JANUARY	TRIPLE FLIP MAY
182.01	CITY-LA MIRADA TD #1	2,163,671	1,081,836	1,081,835
183.01	CITY-LOMITA TD #1	328,300	164,150	164,150
184.01	CITY-LONG BEACH TD #1	9,881,530	4,940,765	4,940,765
185.01	CITY-LA CANADA-F TD #1	451,996	225,998	225,998
186.01	CITY-LANCASTER TD #1	3,861,754	1,930,877	1,930,877
187.01	CITY-LA HABRA HT TD # 1	9,535	4,768	4,767
188.01	CITY-LOS ANGELES TD #1	90,695,756	45,347,878	45,347,878
200.01	CITY-LYNWOOD TD #1	668,213	334,107	334,106
203.01	CITY-MALIBU TD # 1	537,742	268,871	268,871
204.01	CITY-MANHATTAN B TD #1	1,734,524	867,262	867,262
208.01	CITY-MAYWOOD TD #1	204,639	102,320	102,319
212.01	CITY-MONROVIA TD #1	1,899,628	949,814	949,814
216.01	CITY-MONTEBELLO TD #1	2,353,056	1,176,528	1,176,528
220.01	CITY-MONTEREY PK TD #1	1,187,703	593,852	593,851
222.01	CITY-NORWALK TD #1	2,012,569	1,006,285	1,006,284
224.01	CITY-PALOS VRD E TD #1	57,821	28,911	28,910
225.01	CITY-PALMDALE TD #1	3,650,506	1,825,253	1,825,253
226.01	CITY-PARAMOUNT TD #1	1,413,821	706,911	706,910
228.01	CITY-PASADENA TD #1	7,609,023	3,804,512	3,804,511
230.01	CITY-PICO RIVERA TD #1	1,530,348	765,174	765,174
232.01	CITY-POMONA TD #1	3,156,467	1,578,234	1,578,233
234.01	CITY-RANCHO P V TD #1	243,031	121,516	121,515
236.01	CITY-REDONDO BCH TD #1	2,038,430	1,019,215	1,019,215
237.01	CITY-ROSEMEAD TD #1	751,318	375,659	375,659
239.01	CITY-ROLL HLS ES TD #1	356,899	178,450	178,449
240.01	CITY-S FERNANDO TD #1	1,107,395	553,698	553,697
241.01	CITY-SAN DIMAS TD #1	1,137,729	568,865	568,864
244.01	CITY-SAN GABRIEL TD #1	858,915	429,458	429,457
248.01	CITY-SAN MARINO TD #1	104,581	52,291	52,290
249.01	CITY-SANTA CLARITA TD #1	6,470,439	3,235,220	3,235,219
250.01	CITY-SANTA FE SP TD #1	5,099,968	2,549,984	2,549,984
252.01	CITY-SANTA MONIC TD #1	6,577,468	3,288,734	3,288,734
256.01	CITY-SIERRA MADR TD #1	53,153	26,577	26,576
260.01	CITY-SIGNAL HILL TD #1	2,523,154	1,261,577	1,261,577
262.01	CITY-SO EL MONTE TD #1	896,210	448,105	448,105
264.01	CITY-SOUTH GATE TD #1	1,642,659	821,330	821,329
268.01	CITY-SO PASADENA TD #1	362,869	181,435	181,434
270.01	CITY-TEMPLE CITY TD #1	334,644	167,322	167,322
272.01	CITY-TORRANCE TD #1	9,164,531	4,582,266	4,582,265
276.01	CITY-VERNON TD #1	1,190,014	595,007	595,007
278.01	CITY-WALNUT TD #1	355,216	177,608	177,608
280.01	CITY-WEST COVINA TD #1	3,262,019	1,631,010	1,631,009
282.01	CITY-W LAKE VILL TD # 1	666,627	333,314	333,313

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
APPORTIONMENT AND REFUND SECTION
ESTIMATED COUNTYWIDE ADJUSTMENT AMOUNT
PURSUANT TO SECTION 97.68 OF THE R & T CODE
FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	TRIPLE FLIP TOTAL	TRIPLE FLIP JANUARY	TRIPLE FLIP MAY
283.01	CITY W HOLLYWOOD	2,055,154	1,027,577	1,027,577
284.01	CITY-WHITTIER TD #1	2,196,810	1,098,405	1,098,405
TOTAL		<u>280,596,109</u>	<u>140,298,076</u>	<u>140,298,033</u>

**LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05**

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP JANUARY	VLF SWAP MAY
001.05	LOS ANGELES COUNTY GENERAL	733,331,874	366,665,937	366,665,937
100.01	CITY-ALHAMBRA TD #1	4,793,734	2,396,867	2,396,867
101.01	CITY-AGOURA HILS	1,234,975	617,488	617,487
104.01	CITY-ARCADIA TD #1	2,981,740	1,490,870	1,490,870
106.01	CITY-ARTESIA TD #1	959,694	479,847	479,847
108.01	CITY-AVALON TD #1	186,682	93,341	93,341
112.01	CITY-AZUSA TD #1	2,570,701	1,285,351	1,285,350
114.01	CITY-BALDWIN PK TD #1	4,287,875	2,143,938	2,143,937
116.01	CITY-BELL TD #1	2,156,664	1,078,332	1,078,332
118.01	CITY-BELLFLOWER TD #1	4,288,858	2,144,429	2,144,429
119.01	CITY-BELL GARDEN TD #1	2,454,139	1,227,070	1,227,069
120.01	CITY-BEV HILLS TD #1	1,906,175	953,088	953,087
122.01	CITY-BRADBURY TD #1	52,319	26,160	26,159
124.01	CITY-BURBANK TD #1	5,631,892	2,815,946	2,815,946
125.01	CITY-CARSON TD #1	5,369,607	2,684,804	2,684,803
126.01	CITY-CALABASAS TD #1	1,229,227	614,614	614,613
128.01	CITY-CLAREMONT TD #1	1,940,122	970,061	970,061
131.01	CITY-COMMERCE TD #1	746,134	373,067	373,067
132.01	CITY-COMPTON TD #1	5,231,043	2,615,522	2,615,521
136.01	CITY-COVINA TD #1	2,622,429	1,311,215	1,311,214
138.01	CITY-CUDAHY TD #1	1,431,576	715,788	715,788
140.01	CITY-CULVER CITY TD #1	2,168,530	1,084,265	1,084,265
142.01	CITY-CERRITOS TD #1	3,053,310	1,526,655	1,526,655
143.01	CITY-DOWNEY TD #1	6,015,674	3,007,837	3,007,837
144.01	CITY-EL MONTE TD #1	6,589,888	3,294,944	3,294,944
145.01	CITY-DUARTE TD #1	1,206,093	603,047	603,046
146.01	CITY-DIAMOND BAR TD #1	3,195,280	1,597,640	1,597,640
148.01	CITY-EL SEGUNDO TD #1	940,740	470,370	470,370
152.01	CITY-GARDENA TD #1	3,236,798	1,618,399	1,618,399
156.01	CITY-GLENDALE TD #1	10,966,315	5,483,158	5,483,157
160.01	CITY-GLENDORA TD #1	2,777,444	1,388,722	1,388,722
163.01	CITY-HAWAII GDNS RP #1	876,088	438,044	438,044
164.01	CITY-HAWTHORNE TD #1	4,702,307	2,351,154	2,351,153
168.01	CITY-HERMOSA BCH TD #1	1,044,615	522,308	522,307
170.01	CITY-HIDDEN HILL TD #1	112,502	56,251	56,251
172.01	CITY-HUNTINGTN P TD #1	3,441,680	1,720,840	1,720,840
174.01	CITY-INDUSTRY TD #1	42,684	21,342	21,342
176.01	CITY-INGLEWOOD TD #1	6,284,642	3,142,321	3,142,321
177.01	CITY-IRWINDALE TD #1	79,634	39,817	39,817
178.01	CITY-LA PUENTE TD #1	2,401,559	1,200,780	1,200,779
179.01	CITY-LAKEWOOD TD #1	4,635,198	2,317,599	2,317,599
180.01	CITY-LA VERNE	1,775,503	887,752	887,751
181.01	CITY-LAWNDALE TD #1	1,850,817	925,409	925,408

**LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05**

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP JANUARY	VLF SWAP MAY
182.01	CITY-LA MIRADA TD #1	2,795,004	1,397,502	1,397,502
183.01	CITY-LOMITA TD #1	1,171,012	585,506	585,506
184.01	CITY-LONG BEACH TD #1	26,005,654	13,002,827	13,002,827
185.01	CITY-LA CANADA-F TD #1	1,194,858	597,429	597,429
186.01	CITY-LANCASTER TD #1	7,203,634	3,601,817	3,601,817
187.01	CITY-LA HABRA HT TD # 1	329,166	164,583	164,583
188.01	CITY-LOS ANGELES TD #1	208,932,032	104,466,016	104,466,016
200.01	CITY-LYNWOOD TD #1	3,893,182	1,946,591	1,946,591
203.01	CITY-MALIBU TD # 1	736,413	368,207	368,206
204.01	CITY-MANHATTAN B TD #1	1,952,625	976,313	976,312
208.01	CITY-MAYWOOD TD #1	1,570,942	785,471	785,471
212.01	CITY-MONROVIA TD #1	2,073,683	1,036,842	1,036,841
216.01	CITY-MONTEBELLO TD #1	3,483,864	1,741,932	1,741,932
220.01	CITY-MONTEREY PK TD #1	3,417,857	1,708,929	1,708,928
222.01	CITY-NORWALK TD #1	6,103,716	3,051,858	3,051,858
224.01	CITY-PALOS VRD E TD #1	752,872	376,436	376,436
225.01	CITY-PALMDALE TD #1	7,302,592	3,651,296	3,651,296
226.01	CITY-PARAMOUNT TD #1	3,220,418	1,610,209	1,610,209
228.01	CITY-PASADENA TD #1	7,691,988	3,845,994	3,845,994
230.01	CITY-PICO RIVERA TD #1	3,724,670	1,862,335	1,862,335
232.01	CITY-POMONA TD #1	8,449,514	4,224,757	4,224,757
234.01	CITY-RANCHO P V TD #1	2,410,917	1,205,459	1,205,458
236.01	CITY-REDONDO BCH TD #1	3,574,910	1,787,455	1,787,455
237.01	CITY-ROSEMEAD TD #1	3,165,145	1,582,573	1,582,572
238.01	CITY-ROLLING HLS TD #1	109,502	54,751	54,751
239.01	CITY-ROLL HLS ES TD #1	453,786	226,893	226,893
240.01	CITY-S FERNANDO TD #1	1,323,023	661,512	661,511
241.01	CITY-SAN DIMAS TD #1	2,048,998	1,024,499	1,024,499
244.01	CITY-SAN GABRIEL TD #1	2,238,302	1,119,151	1,119,151
248.01	CITY-SAN MARINO TD #1	725,649	362,825	362,824
249.01	CITY-SANTA CLARITA TD #1	8,802,077	4,401,039	4,401,038
250.01	CITY-SANTA FE SP TD #1	1,002,977	501,489	501,488
252.01	CITY-SANTA MONIC TD #1	4,829,558	2,414,779	2,414,779
256.01	CITY-SIERRA MADR TD #1	591,611	295,806	295,805
260.01	CITY-SIGNAL HILL TD #1	592,107	296,054	296,053
262.01	CITY-SO EL MONTE TD #1	1,233,864	616,932	616,932
264.01	CITY-SOUTH GATE TD #1	5,651,940	2,825,970	2,825,970
268.01	CITY-SO PASADENA TD #1	1,363,482	681,741	681,741
270.01	CITY-TEMPLE CITY TD #1	1,969,589	984,795	984,794
272.01	CITY-TORRANCE TD #1	7,809,363	3,904,682	3,904,681
276.01	CITY-VERNON TD #1	5,291	2,646	2,645
278.01	CITY-WALNUT TD #1	1,768,819	884,410	884,409
280.01	CITY-WEST COVINA TD #1	5,946,326	2,973,163	2,973,163

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
APPORTIONMENT AND REFUND SECTION
ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP JANUARY	VLF SWAP MAY
282.01	CITY-W LAKE VILL TD # 1	492,442	246,221	246,221
283.01	CITY W HOLLYWOOD	2,018,308	1,009,154	1,009,154
284.01	CITY-WHITTIER TD #1	4,856,337	2,428,169	2,428,168
TOTAL		<u>1,219,794,780</u>	<u>609,897,407</u>	<u>609,897,373</u>

575
C-4-7

COUNTY OF S ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

4 BATCHES

JV01-647

J.V. NO.

012005

DATE

PURPOSE: 04-05 VLF SWAP (1ST PYMT)

ACCTG. PER.

BUD YR.

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	MOBJ	SUB	BS	ORG	PROG	SUB	PGM	JOBWO	SUB	IG	REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
	SF7		03	R SRC	E/R	ACCT.	ORG.		VIP CODE		PROJ	TASK	FUND	DEPT		
						3301										
															609,897,407.00	
						1000										609,897,407.00
						1000									366,665,937.00	
						99999										366,665,937.00
															243,231,470.00	
																243,231,470.00
																243,231,470.00
EXPLANATION: TO TRANSFER FUNDS FROM THE VEHICLE LICENSE FEE FUND (SF7) TO VARIOUS AGENCIES FOR 1ST PAYMENT OF FY 2004-05 VEHICLE LICENSE FEE. THIS IS DUE TO THE NEW LEGISLATION ENACTED IN FY 2004-05 (SENATE BILL 1096 AND ASSEMBLY BILL 2115). COPY TO: TAX DIV. - C. DIEP ✓ ACCTG. DIV. - E. TANG AUDITOR-CONTROLLER'S USE: APPROVED BY: <i>Wai-Ming Tsang</i> VERIFIED BY: <i>Lyndell A. Santiago</i>																
DATE APPROVED: 1/20/2005 APPROVED BY: <i>Danielle Hoar</i> TITLE: PROGRAM SPECIALIST III, A/C																

1/17/2005 2:02 PM

H:\Distribution\Journal Voucher\FY 2004-2005\01-2005\NON-CRA\04-05 VLF SWAP (1ST PYMT)

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #1

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: 04-05 VLF SWAP (1ST PYMT)

SCHOOL J.V. NO. _____

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ R SRC	SUB EIR	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	SF7		03					3301		VIP CODE			VIP NAME		OPTION	404,288,493.00	
ACCOUNT DESCRIPTION FBA (VEHICLE LICENSE FEE FUND)																	
2	SF7		01					1000		VIP CODE			VIP NAME		OPTION		404,288,493.00
ACCOUNT DESCRIPTION CASH (VEHICLE LICENSE FEE FUND)																	
3	A01		01					1000		VIP CODE			VIP NAME		OPTION	366,665,937.00	
ACCOUNT DESCRIPTION CASH (CO GEN FD)																	
4	AO		31			8067		99999		VIP CODE			VIP NAME		OPTION		366,665,937.00
ACCOUNT DESCRIPTION VLF (CO GEN FD)																	
										VIP CODE			VIP NAME		OPTION	37,622,556.00	
ACCOUNT DESCRIPTION SEE ATTACHED																	
										VIP CODE			VIP NAME		OPTION		37,622,556.00
ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)																	
										VIP CODE			VIP NAME		OPTION		37,622,556.00
ACCOUNT DESCRIPTION SEE ATTACHED																	
										VIP CODE			VIP NAME		OPTION		37,622,556.00
ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																	
																808,576,986.00	
EXPLANATION:																808,576,986.00	
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP																808,576,986.00	
ORIGINATING DEPARTMENT USE																808,576,986.00	
DATE APPROVED																1/20/2005	
APPROVED BY																	
TITLE																PROGRAM SPECIALIST III, A/C	
VERIFIED BY:																	
AUDITOR-CONTROLLER'S USE																	
APPROVED BY:																	
COPY TO:																	

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
5	100	CITY of ALHAMBRA	R09		01			1000			2,396,867.00	
6	101	CITY of AGOURA HILLS	R10		01			1000			617,488.00	
7	104	CITY of ARCADIA	R11		01			1000			1,490,870.00	
8	106	CITY of ARTESIA	R12		01			1000			479,847.00	
9	108	CITY of AVALON	R13		01			1000			93,341.00	
10	112	CITY of AZUSA	R14		01			1000			1,285,351.00	
11	114	CITY of BALDWIN PARK	R15		01			1000			2,143,938.00	
12	116	CITY of BELL	R16		01			1000			1,078,332.00	
13	118	CITY of BELLFLOWER	R17		01			1000			2,144,429.00	
14	119	CITY of BELL GARDENS	R18		01			1000			1,227,070.00	
15	120	CITY of BEVERLY HILLS	R19		01			1000			953,088.00	
16	122	CITY of BRADBURY	R20		01			1000			26,160.00	
17	124	CITY of BURBANK	R21		01			1000			2,815,946.00	
18	125	CITY of CARSON	R22		01			1000			2,684,804.00	
19	126	CITY of CALABASAS	RD4		01			1000			614,614.00	
20	128	CITY of CLAREMONT	R24		01			1000			970,061.00	
21	131	CITY of COMMERCE	R25		01			1000			373,067.00	
22	132	CITY of COMPTON	R26		01			1000			2,615,522.00	
23	136	CITY of COVINA	R27		01			1000			1,311,215.00	
24	138	CITY of CUDAHY	R28		01			1000			715,788.00	
25	140	CITY of CULVER CITY	R29		01			1000			1,084,265.00	
26	142	CITY of CERRITOS	R23		01			1000			1,526,655.00	
27	143	CITY of DOWNEY	R30		01			1000			3,007,837.00	
28	144	CITY of EL MONTE	R32		01			1000			3,294,944.00	
29	145	CITY of DUARTE	R31		01			1000			603,047.00	
30	146	CITY of DIAMOND BAR	RD3		01			1000			1,597,640.00	
31	148	CITY of EL SEGUNDO	R33		01			1000			470,370.00	
TOTAL											37,622,556.00	

J VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
32	100	CITY of ALHAMBRA	R09		03			3301				2,396,867.00
33	101	CITY of AGOURA HILLS	R10		03			3301				617,488.00
34	104	CITY of ARCADIA	R11		03			3301				1,490,870.00
35	106	CITY of ARTESIA	R12		03			3301				479,847.00
36	108	CITY of AVALON	R13		03			3301				93,341.00
37	112	CITY of AZUSA	R14		03			3301				1,285,351.00
38	114	CITY of BALDWIN PARK	R15		03			3301				2,143,938.00
39	116	CITY of BELL	R16		03			3301				1,078,332.00
40	118	CITY of BELLFLOWER	R17		03			3301				2,144,429.00
41	119	CITY of BELL GARDENS	R18		03			3301				1,227,070.00
42	120	CITY of BEVERLY HILLS	R19		03			3301				953,088.00
43	122	CITY of BRADBURY	R20		03			3301				26,160.00
44	124	CITY of BURBANK	R21		03			3301				2,815,946.00
45	125	CITY of CARSON	R22		03			3301				2,684,804.00
46	126	CITY of CALABASAS	RD4		03			3301				614,614.00
47	128	CITY of CLAREMONT	R24		03			3301				970,061.00
48	131	CITY of COMMERCE	R25		03			3301				373,067.00
49	132	CITY of COMPTON	R26		03			3301				2,615,522.00
50	136	CITY of COVINA	R27		03			3301				1,311,215.00
51	138	CITY of CUDAHY	R28		03			3301				715,788.00
52	140	CITY of CULVER CITY	R29		03			3301				1,084,265.00
53	142	CITY of CERRITOS	R23		03			3301				1,526,655.00
54	143	CITY of DOWNEY	R30		03			3301				3,007,837.00
55	144	CITY of EL MONTE	R32		03			3301				3,294,944.00
56	146	CITY of DUARTE	R31		03			3301				603,047.00
57	146	CITY of DIAMOND BAR	RD3		03			3301				1,597,640.00
58	148	CITY of EL SEGUNDO	R33		03			3301				470,370.00
TOTAL												37,622,556.00

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VAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	MOBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
61	152	CITY of GARDENA	R34		01			1000			1,618,399.00	
62	156	CITY of GLENDALE	R35		01			1000			5,483,158.00	
63	160	CITY of GLENDORA	R36		01			1000			1,388,722.00	
64	163	CITY of HAWAIIAN GARDENS	R37		01			1000			438,044.00	
65	164	CITY of HAWTHORNE	R38		01			1000			2,351,154.00	
66	168	CITY of HERMOSA BEACH	R39		01			1000			522,308.00	
67	170	CITY of HIDDEN HILLS	R40		01			1000			56,251.00	
68	172	CITY of HUNTINGTON PARK	R41		01			1000			1,720,840.00	
69	174	CITY of INDUSTRY	R42		01			1000			21,342.00	
70	176	CITY of INGLEWOOD	R43		01			1000			3,142,321.00	
71	177	CITY of IRWINDALE	R44		01			1000			39,817.00	
72	178	CITY of LA PUENTE	R50		01			1000			1,200,780.00	
73	179	CITY of LAKEWOOD	R45		01			1000			2,317,599.00	
74	180	CITY of LA VERNE	R51		01			1000			887,752.00	
75	181	CITY of LAWINDALE	R52		01			1000			925,409.00	
76	182	CITY of LA MIRADA	R48		01			1000			1,397,502.00	
77	183	CITY of LOMITA	R53		01			1000			585,506.00	
78	184	CITY of LONG BEACH	R54		01			1000			13,002,827.00	
79	185	CITY of LA CANADA - FLINTRIDGE	R46		01			1000			597,429.00	
80	186	CITY of LANCASTER	R49		01			1000			3,601,817.00	
81	187	CITY of LA HABRA HEIGHTS	R47		01			1000			164,583.00	
82	188-190	CITY of LOS ANGELES	R55		01			1000			104,466,016.00	
83	200	CITY of LYNWOOD	R56		01			1000			1,946,591.00	
84	203	CITY of MALIBU	RD5		01			1000			368,207.00	
85	204	CITY of MANHATTAN BEACH	R57		01			1000			976,313.00	
86	208	CITY of MAYWOOD	R58		01			1000			785,471.00	
87	212	CITY of MONROVIA	R59		01			1000			1,036,842.00	
88	216	CITY of MONTEBELLO	R60		01			1000			1,741,932.00	
TOTAL											152,784,932.00	

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ANNUAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
89	152	CITY of GARDENA	R34		03			3301				1,618,399.00
90	156	CITY of GLENDALE	R35		03			3301				5,483,158.00
91	160	CITY of GLENDORA	R36		03			3301				1,388,722.00
92	163	CITY of HAWAIIAN GARDENS	R37		03			3301				438,044.00
93	164	CITY of HAWTHORNE	R38		03			3301				2,351,154.00
94	168	CITY of HERMOSA BEACH	R39		03			3301				522,308.00
95	170	CITY of HIDDEN HILLS	R40		03			3301				56,251.00
96	172	CITY of HUNTINGTON PARK	R41		03			3301				1,720,840.00
97	174	CITY of INDUSTRY	R42		03			3301				21,342.00
98	176	CITY of INGLEWOOD	R43		03			3301				3,142,321.00
99	177	CITY of IRVINDALE	R44		03			3301				39,817.00
100	178	CITY of LA PUENTE	R50		03			3301				1,200,780.00
101	179	CITY of LAKEWOOD	R45		03			3301				2,317,599.00
102	180	CITY of LA VERNE	R51		03			3301				887,752.00
103	181	CITY of LAWDALE	R52		03			3301				925,409.00
104	182	CITY of LA MIRADA	R48		03			3301				1,397,502.00
105	183	CITY of LOMITA	R53		03			3301				585,506.00
106	184	CITY of LONG BEACH	R54		03			3301				13,002,827.00
107	185	CITY of LA CANADA - FLINTRIDGE	R46		03			3301				597,429.00
108	186	CITY of LANCASTER	R49		03			3301				3,601,817.00
109	187	CITY of LA HABRA HEIGHTS	R47		03			3301				164,583.00
110	188-190	CITY of LOS ANGELES	R55		03			3301				104,466,016.00
111	200	CITY of LYNWOOD	R56		03			3301				1,946,591.00
112	203	CITY of MALIBU	RD5		03			3301				368,207.00
113	204	CITY of MANHATTAN BEACH	R57		03			3301				976,313.00
114	208	CITY of MAYWOOD	R58		03			3301				785,471.00
115	212	CITY of MONROVIA	R59		03			3301				1,036,842.00
116	216	CITY of MONTEBELLO	R60		03			3301				1,741,932.00
TOTAL											152,784,932.00	

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COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TRANS CODE: JV TRANS DEPT: AC

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

BATCH #3

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: 04-05 VLF SWAP (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT TYPE	M OBJ R SRC	SUB E/R	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/PROJ	SUB TASK	JG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
117	SF7		03			3301					VIP NAME		OPTION	45,280,219.00	
ACCOUNT DESCRIPTION FBA (VEHICLE LICENSE FEE FUND)															
118	SF7		01			1000					VIP NAME		OPTION	45,280,219.00	
ACCOUNT DESCRIPTION CASH (VEHICLE LICENSE FEE FUND)															
SEE ATTACHED															
ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)															
SEE ATTACHED															
ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)															
ACCOUNT DESCRIPTION															
ACCOUNT DESCRIPTION															
ACCOUNT DESCRIPTION															
ACCOUNT DESCRIPTION															
ACCOUNT DESCRIPTION															
ACCOUNT DESCRIPTION															
ACCOUNT DESCRIPTION															
EXPLANATION:															
COPY TO:															
AUDITOR-CONTROLLER'S USE															
VERIFIED BY: _____ APPROVED BY: _____															
DATE APPROVED 1/20/2005															
ORIGINATING DEPARTMENT USE															
TITLE PROGRAM SPECIALIST III, A/C															

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LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
119	220	CITY of MONTEREY PARK	R61		01			1000			1,708,929.00	
120	222	CITY of NORWALK	R62		01			1000			3,051,858.00	
121	224	CITY of PALOS VERDES ESTATES	R64		01			1000			376,436.00	
122	225	CITY of PALMDALE	R63		01			1000			3,651,296.00	
123	226	CITY of PARAMOUNT	R65		01			1000			1,610,209.00	
124	228	CITY of PASADENA	R66		01			1000			3,845,994.00	
125	230	CITY of PICO RIVERA	R67		01			1000			1,862,335.00	
126	232	CITY of POMONA	R68		01			1000			4,224,757.00	
127	234	CITY of RANCHO PALOS VERDES	R69		01			1000			1,205,459.00	
128	236	CITY of REDONDO BEACH	R70		01			1000			1,787,455.00	
129	237	CITY of ROSEMEAD	R73		01			1000			1,582,573.00	
130	238	CITY of ROLLING HILLS	R71		01			1000			54,751.00	
131	239	CITY of ROLLING HILLS ESTATES	R72		01			1000			226,893.00	
132	240	CITY of SAN FERNANDO	R75		01			1000			661,512.00	
133	241	CITY of SAN DIMAS	R74		01			1000			1,024,499.00	
134	244	CITY of SAN GABRIEL	R76		01			1000			1,119,151.00	
135	248	CITY of SAN MARINO	R77		01			1000			362,825.00	
136	249	CITY of SANTA CLARITA	RD2		01			1000			4,401,039.00	
137	250	CITY of SANTA FE SPRINGS	R78		01			1000			501,489.00	
138	252	CITY of SANTA MONICA	R79		01			1000			2,414,779.00	
139	256	CITY of SIERRA MADRE	R80		01			1000			295,806.00	
140	260	CITY of SIGNAL HILL	R81		01			1000			296,054.00	
141	262	CITY of SOUTH EL MONTE	R82		01			1000			616,932.00	
142	264	CITY of SOUTH GATE	R83		01			1000			2,825,970.00	
143	268	CITY of SOUTH PASADENA	R84		01			1000			681,741.00	
144	270	CITY of TEMPLE CITY	R85		01			1000			984,795.00	
145	272	CITY of TORRANCE	R86		01			1000			3,904,682.00	
TOTAL											45,280,219.00	

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
146	220	CITY of MONTEREY PARK	R61		03			3301				1,708,929.00
147	222	CITY of NORWALK	R62		03			3301				3,051,858.00
148	224	CITY of PALOS VERDES ESTATES	R64		03			3301				376,436.00
149	225	CITY of PALMDALE	R63		03			3301				3,651,296.00
150	226	CITY of PARAMOUNT	R65		03			3301				1,610,209.00
151	228	CITY of PASADENA	R66		03			3301				3,845,994.00
152	230	CITY of PICO RIVERA	R67		03			3301				1,862,335.00
153	232	CITY of POMONA	R68		03			3301				4,224,757.00
154	234	CITY of RANCHO PALOS VERDES	R69		03			3301				1,205,459.00
155	236	CITY of REDONDO BEACH	R70		03			3301				1,787,455.00
156	237	CITY of ROSEMEAD	R73		03			3301				1,582,573.00
157	238	CITY of ROLLING HILLS	R71		03			3301				54,751.00
158	239	CITY of ROLLING HILLS ESTATES	R72		03			3301				226,893.00
159	240	CITY of SAN FERNANDO	R75		03			3301				661,512.00
160	241	CITY of SAN DIMAS	R74		03			3301				1,024,499.00
161	244	CITY of SAN GABRIEL	R76		03			3301				1,119,151.00
162	248	CITY of SAN MARINO	R77		03			3301				362,825.00
163	249	CITY of SANTA CLARITA	RD2		03			3301				4,401,039.00
164	250	CITY of SANTA FE SPRINGS	R78		03			3301				501,489.00
165	252	CITY of SANTA MONICA	R79		03			3301				2,414,779.00
166	256	CITY of SIERRA MADRE	R80		03			3301				295,806.00
167	260	CITY of SIGNAL HILL	R81		03			3301				296,054.00
168	262	CITY of SOUTH EL MONTE	R82		03			3301				616,932.00
169	264	CITY of SOUTH GATE	R83		03			3301				2,825,970.00
170	268	CITY of SOUTH PASADENA	R84		03			3301				681,741.00
171	270	CITY of TEMPLE CITY	R85		03			3301				984,795.00
172	272	CITY of TORRANCE	R86		03			3301				3,904,682.00
TOTAL												45,280,219.00

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COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 10 OF 12

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #4

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: 04-05 VLF SWAP (1ST PYMT)

SCHOOL J.V. NO. _____

LINE NO	FUND	DEPT	ACT	TYPE	APPR	R SRC	M OBJ	SUB EIR	BS ACCT.	ORG.	SUB ORG.	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
173	SF7		03						3301		VIP CODE			VIP NAME		OPTION	7,543,763.00	
	ACCOUNT DESCRIPTION FBA (VEHICLE LICENSE FEE FUND)																	
174	SF7		01						1000		VIP CODE			VIP NAME		OPTION		7,543,763.00
	ACCOUNT DESCRIPTION CASH (VEHICLE LICENSE FEE FUND)																	
	SEE ATTACHED																	
	ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)																	
	SEE ATTACHED																	
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																	
	ACCOUNT DESCRIPTION																	
	ACCOUNT DESCRIPTION																	
EXPLANATION:																		
COPY TO:																		
VERIFIED BY: _____ APPROVED BY: _____																		
AUDITOR-CONTROLLER'S USE																		
DATE APPROVED: 1/20/2005																		
ORIGINATING DEPARTMENT USE																		
TITLE: PROGRAM SPECIALIST III, A/C																		

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

4 BATCHES

J.V. NO. JV01-648

DATE 012005

PURPOSE: 04-05 TRIPLE FLIP (1ST PYMT)

ACCTG. PER.

SCHOOL J.V. NO

BUD YR.

LINE NO	FUND	DEPT	ACT	MOBJ	SUB	BS	ORG	SUB	PGM	SUB	TASK	IG REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
	SE1	03				3301						OPTION	140,298,076.00	
ACCOUNT DESCRIPTION FBA (SALES & USE TAX FD)														
	SE1	01				1000						OPTION		140,298,076.00
ACCOUNT DESCRIPTION CASH (SALES & USE TAX FD)														
	A01	01				1000						OPTION	5,446,826.00	
ACCOUNT DESCRIPTION CASH (CO GEN FD)														
	AO	31		8066		99999						OPTION		5,446,826.00
ACCOUNT DESCRIPTION SALES & USE TAX (CO GEN FD)														
SEE ATTACHED														
												OPTION	134,851,250.00	
ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)														
SEE ATTACHED														
												OPTION		134,851,250.00
ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)														
EXPLANATION: TO TRANSFER FUNDS FROM THE SALES & USE TAX FUND (SE1) TO VARIOUS AGENCIES FOR 1ST PAYMENT OF FY 2004-05 SALES & USE TAX. THIS IS DUE TO THE NEW LEGISLATION ENACTED IN FY 2004-05 (SENATE BILL 1096 AND ASSEMBLY BILL 2115).														
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-874-9877														
DATE APPROVED 1/20/2005														
APPROVED BY <i>Patricia Hwang</i>														
TITLE PROGRAM SPECIALIST III, A/C														
COPY TO: TAX DIV. - C. DIEP ✓ ACCTG. DIV. - E. TANG TAX DIV. - J. GASPAR														
AUDITOR-CONTROLLER'S USE														
APPROVED BY: <i>Elizabeth A. Santiago</i>														
VERIFIED BY: <i>Alan Mui Manager</i>														

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #1

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: 04-05 TRIPLE FLIP (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ	SUB	BS	ACCT	ORG.	SUB	ORG	PROG	SUB	PGM	JOB/NO	PROJ	TASK	SUB	IG REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	SE1			03					3301														33,485,978.00	
	ACCOUNT DESCRIPTION FBA (SALES & USE TAX FUND)																							
	SE1			01					1000															
	ACCOUNT DESCRIPTION CASH (SALES & USE TAX FUND)																							
	A01			01					1000															33,485,978.00
2																								
	ACCOUNT DESCRIPTION CASH (CO GEN FD)																							
																								5,446,826.00
3																								
	ACCOUNT DESCRIPTION SALES & USE TAX (CO GEN FD)																							
																								5,446,826.00
4																								
	ACCOUNT DESCRIPTION SEE ATTACHED																							
	ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)																							
																								28,039,152.00
	ACCOUNT DESCRIPTION SEE ATTACHED																							
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																							
																								28,039,152.00
EXPLANATION:																								
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-6877																								
PREPARED BY: D. CENIZA																								
DATE APPROVED: 1/20/2005																								
ORIGINATING DEPARTMENT USE																								
AUDITOR-CONTROLLER'S USE																								
APPROVED BY:																								
TITLE: PROGRAM SPECIALIST III, A/C																								

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ANNUAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	MOBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
5	100	CITY of ALHAMBRA	R09		01			1000			1,442,411.00	
6	101	CITY of AGOURA HILLS	R10		01			1000			371,200.00	
7	104	CITY of ARCADIA	R11		01			1000			922,889.00	
8	106	CITY of ARTESIA	R12		01			1000			237,735.00	
9	108	CITY of AVALON	R13		01			1000			78,887.00	
10	112	CITY of AZUSA	R14		01			1000			493,337.00	
11	114	CITY of BALDWIN PARK	R15		01			1000			561,994.00	
12	116	CITY of BELL	R16		01			1000			288,280.00	
13	118	CITY of BELLFLOWER	R17		01			1000			661,318.00	
14	119	CITY of BELL GARDENS	R18		01			1000			173,482.00	
15	120	CITY of BEVERLY HILLS	R19		01			1000			2,396,019.00	
16	122	CITY of BRADBURY	R20		01			1000			1,035.00	
17	124	CITY of BURBANK	R21		01			1000			3,097,636.00	
18	125	CITY of CARSON	R22		01			1000			2,454,596.00	
19	126	CITY of CALABASAS	RD4		01			1000			584,748.00	
20	128	CITY of CLAREMONT	R24		01			1000			575,940.00	
21	131	CITY of COMMERCE	R25		01			1000			1,374,005.00	
22	132	CITY of COMPTON	R26		01			1000			557,429.00	
23	136	CITY of COVINA	R27		01			1000			973,090.00	
24	138	CITY of CUDAHY	R28		01			1000			157,141.00	
25	140	CITY of CULVER CITY	R29		01			1000			1,918,482.00	
26	142	CITY of CERRITOS	R23		01			1000			3,171,734.00	
27	143	CITY of DOWNEY	R30		01			1000			1,556,179.00	
28	144	CITY of EL MONTE	R32		01			1000			2,107,026.00	
29	145	CITY of DUARTE	R31		01			1000			514,000.00	
30	146	CITY of DIAMOND BAR	RD3		01			1000			376,232.00	
31	148	CITY of EL SEGUNDO	R33		01			1000			992,327.00	
										TOTAL	28,039,152.00	

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C-103

ANNUAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	MOBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
32	100	CITY of ALHAMBRA	R09		03			3301				1,442,411.00
33	101	CITY of AGOURA HILLS	R10		03			3301				371,200.00
34	104	CITY of ARCADIA	R11		03			3301				922,889.00
35	106	CITY of ARTESIA	R12		03			3301				237,735.00
36	108	CITY of AVALON	R13		03			3301				78,887.00
37	112	CITY of AZUSA	R14		03			3301				493,337.00
38	114	CITY of BALDWIN PARK	R15		03			3301				561,994.00
39	116	CITY of BELL	R16		03			3301				288,280.00
40	118	CITY of BELLFLOWER	R17		03			3301				661,318.00
41	119	CITY of BELL GARDENS	R18		03			3301				173,482.00
42	120	CITY of BEVERLY HILLS	R19		03			3301				2,396,019.00
43	122	CITY of BRADBURY	R20		03			3301				1,035.00
44	124	CITY of BURBANK	R21		03			3301				3,097,636.00
45	125	CITY of CARSON	R22		03			3301				2,454,596.00
46	126	CITY of CALABASAS	RD4		03			3301				584,748.00
47	128	CITY of CLAREMONT	R24		03			3301				575,940.00
48	131	CITY of COMMERCE	R25		03			3301				1,374,005.00
49	132	CITY of COMPTON	R26		03			3301				557,429.00
50	136	CITY of COVINA	R27		03			3301				973,090.00
51	138	CITY of CUDAHY	R28		03			3301				157,141.00
52	140	CITY of CULVER CITY	R29		03			3301				1,918,482.00
53	142	CITY of CERRITOS	R23		03			3301				3,171,734.00
54	143	CITY of DOWNEY	R30		03			3301				1,556,179.00
55	144	CITY of EL MONTE	R32		03			3301				2,107,026.00
56	145	CITY of DUARTE	R31		03			3301				514,000.00
57	146	CITY of DIAMOND BAR	RD3		03			3301				376,232.00
58	148	CITY of EL SEGUNDO	R33		03			3301				992,327.00
TOTAL												28,039,152.00

592
C-6-4

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #2

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: 04-05 TRIPLE FLIP (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	R SRC	M OBJ	SUB E/R	BS ACCT.	ORG.	SUB ORG.	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
59	SE1		03						3301		VIP CODE			VIP NAME		OPTION	71,778,343.00	
	ACCOUNT DESCRIPTION																	
	FBA (SALES & USE TAX FUND)																	
60	SE1		01						1000		VIP CODE			VIP NAME		OPTION	71,778,343.00	71,778,343.00
	ACCOUNT DESCRIPTION																	
	CASH (SALES & USE TAX FUND)																	
	SEE ATTACHED																	
	CASH (VARIOUS TRUST FDS)																	
	SEE ATTACHED																	
	ACCOUNT DESCRIPTION																	
	FBA (VARIOUS TRUST FDS)																	
	ACCOUNT DESCRIPTION																	
	FBA (VARIOUS TRUST FDS)																	
	ACCOUNT DESCRIPTION																	
	ACCOUNT DESCRIPTION																	
EXPLANATION:																		
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-6877																		
DATE APPROVED 1/20/2005																		
ORIGINATING DEPARTMENT USE																		
143,556,686.00																		
DATE APPROVED 1/20/2005																		
APPROVED BY																		
TITLE PROGRAM SPECIALIST III, A/C																		
VERIFIED BY: _____																		
AUDITOR-CONTROLLER'S USE																		
APPROVED BY: _____																		

5936-5

ANNUAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
61	152	CITY of GARDENA	R34		01			1000			946,337.00	
62	156	CITY of GLENDALE	R35		01			1000			3,401,724.00	
63	160	CITY of GLENDORA	R36		01			1000			807,132.00	
64	163	CITY of HAWAIIAN GARDENS	R37		01			1000			70,668.00	
65	164	CITY of HAWTHORNE	R38		01			1000			1,125,231.00	
66	168	CITY of HERMOSA BEACH	R39		01			1000			310,253.00	
67	170	CITY of HIDDEN HILLS	R40		01			1000			2,077.00	
68	172	CITY of HUNTINGTON PARK	R41		01			1000			659,963.00	
69	174	CITY of INDUSTRY	R42		01			1000			3,356,201.00	
70	176	CITY of INGLEWOOD	R43		01			1000			980,047.00	
71	177	CITY of IRVINDALE	R44		01			1000			461,075.00	
72	178	CITY of LA PUENTE	R50		01			1000			301,664.00	
73	179	CITY of LAKEWOOD	R45		01			1000			1,296,583.00	
74	180	CITY of LA VERNE	R51		01			1000			388,165.00	
75	181	CITY of LAWINDALE	R52		01			1000			276,049.00	
76	182	CITY of LA MIRADA	R48		01			1000			1,081,836.00	
77	183	CITY of LOMITA	R53		01			1000			164,150.00	
78	184	CITY of LONG BEACH	R54		01			1000			4,940,765.00	
79	185	CITY of LA CANADA - FLINTRIDGE	R46		01			1000			225,998.00	
80	186	CITY of LANCASTER	R49		01			1000			1,930,877.00	
81	187	CITY of LA HABRA HEIGHTS	R47		01			1000			4,768.00	
82	188-190	CITY of LOS ANGELES	R55		01			1000			45,347,878.00	
83	200	CITY of LYNWOOD	R56		01			1000			334,107.00	
84	203	CITY of MALIBU	RD5		01			1000			268,871.00	
85	204	CITY of MANHATTAN BEACH	R57		01			1000			867,262.00	
86	208	CITY of MAYWOOD	R58		01			1000			102,320.00	
87	212	CITY of MONROVIA	R59		01			1000			949,814.00	
88	216	CITY of MONTEBELLO	R60		01			1000			1,176,528.00	
TOTAL										71,778,343.00		

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C-6-6

GENERAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	MOBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
89	152	CITY of GARDENA	R34		03			3301				946,337.00
90	156	CITY of GLENDALE	R35		03			3301				3,401,724.00
91	160	CITY of GLENDORA	R36		03			3301				807,132.00
92	163	CITY of HAWAIIAN GARDENS	R37		03			3301				70,668.00
93	164	CITY of HAWTHORNE	R38		03			3301				1,125,231.00
94	168	CITY of HERMOSA BEACH	R39		03			3301				310,253.00
95	170	CITY of HIDDEN HILLS	R40		03			3301				2,077.00
96	172	CITY of HUNTINGTON PARK	R41		03			3301				659,963.00
97	174	CITY of INDUSTRY	R42		03			3301				3,356,201.00
98	176	CITY of INGLEWOOD	R43		03			3301				980,047.00
99	177	CITY of IRVINDALE	R44		03			3301				461,075.00
100	178	CITY of LA PUENTE	R50		03			3301				301,664.00
101	179	CITY of LAKEWOOD	R45		03			3301				1,296,583.00
102	180	CITY of LA VERNE	R51		03			3301				388,165.00
103	181	CITY of LAWNDALE	R52		03			3301				276,049.00
104	182	CITY of LA MIRADA	R48		03			3301				1,081,836.00
105	183	CITY of LOMITA	R53		03			3301				164,150.00
106	184	CITY of LONG BEACH	R54		03			3301				4,940,765.00
107	185	CITY of LA CANADA - FLINTRIDGE	R46		03			3301				225,998.00
108	186	CITY of LANCASTER	R49		03			3301				1,930,877.00
109	187	CITY of LA HABRA HEIGHTS	R47		03			3301				4,768.00
110	188-190	CITY of LOS ANGELES	R55		03			3301				45,347,878.00
111	200	CITY of LYNWOOD	R56		03			3301				334,107.00
112	203	CITY of MALIBU	RD5		03			3301				268,871.00
113	204	CITY of MANHATTAN BEACH	R57		03			3301				867,262.00
114	208	CITY of MAYWOOD	R58		03			3301				102,320.00
115	212	CITY of MONROVIA	R59		03			3301				949,814.00
116	216	CITY of MONTEBELLO	R60		03			3301				1,176,528.00
TOTAL												71,778,343.00

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C-6-7

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 7 OF 12

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #3

J.V. NO. _____

DATE _____

ACCTG. PER. _____

BUD YR. _____

PURPOSE: 04-05 TRIPLE FLIP (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	MOBJ	R SRC	SUB	E/R	BS	ACCT.	ORG.	SUB	ORG	PROG	SUB	PGM	JOB/NO	PROJ	TASK	SUB	IG REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
117	SE1		03							3301								VIP NAME				OPTION			30,170,834.00	
	ACCOUNT DESCRIPTION FBA (SALES & USE TAX FUND)																									
	SE1		01							1000								VIP NAME				OPTION			30,170,834.00	
118	ACCOUNT DESCRIPTION CASH (SALES & USE TAX FUND)																									
	SEE ATTACHED																									
	ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)																									
	SEE ATTACHED																									
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																									
																		VIP NAME				OPTION			30,170,834.00	
	ACCOUNT DESCRIPTION																									
	ACCOUNT DESCRIPTION																									
EXPLANATION:																										
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP																										
DATE APPROVED 1/20/2005																										
ORIGINATING DEPARTMENT USE																										
DATE APPROVED 1/20/2005																										
APPROVED BY																										
TITLE PROGRAM SPECIALIST III, A/C																										
VERIFIED BY: _____																										
AUDITOR-CONTROLLER'S USE																										
APPROVED BY: _____																										
BY: _____																										
213-874-6877																										
D. CENIZA																										

ANNUAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
119	220	CITY of MONTEREY PARK	R61		01			1000			593,852.00	
120	222	CITY of NORWALK	R62		01			1000			1,006,285.00	
121	224	CITY of PALOS VERDES ESTATES	R64		01			1000			28,911.00	
122	225	CITY of PALMDALE	R63		01			1000			1,825,253.00	
123	226	CITY of PARAMOUNT	R65		01			1000			706,911.00	
124	228	CITY of PASADENA	R66		01			1000			3,804,512.00	
125	230	CITY of PICO RIVERA	R67		01			1000			765,174.00	
126	232	CITY of POMONA	R68		01			1000			1,578,234.00	
127	234	CITY of RANCHO PALOS VERDES	R69		01			1000			121,516.00	
128	236	CITY of REDONDO BEACH	R70		01			1000			1,019,215.00	
129	237	CITY of ROSEMEAD	R73		01			1000			375,659.00	
130	239	CITY of ROLLING HILLS ESTATES	R72		01			1000			178,450.00	
131	240	CITY of SAN FERNANDO	R75		01			1000			553,698.00	
132	241	CITY of SAN DIMAS	R74		01			1000			568,865.00	
133	244	CITY of SAN GABRIEL	R76		01			1000			429,458.00	
134	248	CITY of SAN MARINO	R77		01			1000			52,291.00	
135	249	CITY of SANTA CLARITA	RD2		01			1000			3,235,220.00	
136	250	CITY of SANTA FE SPRINGS	R78		01			1000			2,549,984.00	
137	252	CITY of SANTA MONICA	R79		01			1000			3,288,734.00	
138	256	CITY of SIERRA MADRE	R80		01			1000			26,577.00	
139	260	CITY of SIGNAL HILL	R81		01			1000			1,261,577.00	
140	262	CITY of SOUTH EL MONTE	R82		01			1000			448,105.00	
141	264	CITY of SOUTH GATE	R83		01			1000			821,330.00	
142	268	CITY of SOUTH PASADENA	R84		01			1000			181,435.00	
143	270	CITY of TEMPLE CITY	R85		01			1000			167,322.00	
144	272	CITY of TORRANCE	R86		01			1000			4,582,266.00	
TOTAL											30,170,834.00	

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2-6-9

ANNUAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
145	220	CITY of MONTEREY PARK	R61		03			3301				593,852.00
146	222	CITY of NORWALK	R62		03			3301				1,006,285.00
147	224	CITY of PALOS VERDES ESTATES	R64		03			3301				28,911.00
148	225	CITY of PALMDALE	R63		03			3301				1,825,253.00
149	226	CITY of PARAMOUNT	R65		03			3301				706,911.00
150	228	CITY of PASADENA	R66		03			3301				3,804,512.00
151	230	CITY of PICO RIVERA	R67		03			3301				765,174.00
152	232	CITY of POMONA	R68		03			3301				1,578,234.00
153	234	CITY of RANCHO PALOS VERDES	R69		03			3301				121,516.00
154	236	CITY of REDONDO BEACH	R70		03			3301				1,019,215.00
155	237	CITY of ROSEMEAD	R73		03			3301				375,659.00
156	239	CITY of ROLLING HILLS ESTATES	R72		03			3301				178,450.00
157	240	CITY of SAN FERNANDO	R75		03			3301				553,698.00
158	241	CITY of SAN DIMAS	R74		03			3301				568,865.00
159	244	CITY of SAN GABRIEL	R76		03			3301				429,458.00
160	248	CITY of SAN MARINO	R77		03			3301				52,291.00
161	249	CITY of SANTA CLARITA	RD2		03			3301				3,235,220.00
162	250	CITY of SANTA FE SPRINGS	R78		03			3301				2,549,984.00
163	252	CITY of SANTA MONICA	R79		03			3301				3,288,734.00
164	256	CITY of SIERRA MADRE	R80		03			3301				26,577.00
165	260	CITY of SIGNAL HILL	R81		03			3301				1,261,577.00
166	262	CITY of SOUTH EL MONTE	R82		03			3301				448,105.00
167	264	CITY of SOUTH GATE	R83		03			3301				821,330.00
168	268	CITY of SOUTH PASADENA	R84		03			3301				181,435.00
169	270	CITY of TEMPLE CITY	R85		03			3301				167,322.00
170	272	CITY of TORRANCE	R86		03			3301				4,582,266.00
										TOTAL		30,170,834.00

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C-16-10

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 10 OF 12

TO: AUDITOR-CONTROLLER

FROM: A/C TAX DIVISION

ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. _____

DATE _____

ACCTG. PER. _____

BUD YR. _____

BATCH #4

PURPOSE: 04-05 TRIPLE FLIP (1ST PYMT)

SCHOOL J.V. NO. _____

LINE NO	FUND	DEPT	ACT TYPE	M OBJ R SRC	SUB E/R	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	UG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
171	SE1		03			3301		VIP CODE			VIP NAME		OPTION	4,862,921.00	
	ACCOUNT DESCRIPTION FBA (SALES & USE TAX FUND)														
172	SE1		01			1000		VIP CODE			VIP NAME		OPTION	4,862,921.00	4,862,921.00
	ACCOUNT DESCRIPTION CASH (SALES & USE TAX FUND)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION CASH (VARIOUS TRUST FDS)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION														
	ACCOUNT DESCRIPTION														
EXPLANATION:														9,725,842.00	9,725,842.00
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP														ORIGINATING DEPARTMENT USE	
AUDITOR-CONTROLLER'S USE														DATE APPROVED	1/20/2005
PREPARED BY: _____														APPROVED BY	_____
APPROVED BY: _____														TITLE	PROGRAM SPECIALIST III, A/C

4/17/2005 8:35 AM

H:\Distribution\Journal Voucher\FY 2004-2005\01-2005\NON-CRA\04-05 TRIPLE FLIP (1ST PYMT)

599
C-6-11

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 1 OF 1

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. JV12-943

DATE 122304

ACCTG. PER. _____

BUD YR. _____

PURPOSE: TRF ERAF III 1ST PYMT (CARSON)

SCHOOL J.V. NO _____

LINE NO	FUND	DEPT	ACT TYPE	APPR	M OBJ R SRC	SUB E/R	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	RD9	CASH (ERAF)	01				1000		VIP CODE			VIP NAME		OPTION	564,321.97	
2	RD9	FBA (ERAF)	03				3301		VIP CODE			VIP NAME		OPTION		564,321.97
3	R22	FBA (CITY OF CARSON)	03				3301		VIP CODE			VIP NAME		OPTION	564,321.97	
4	R22	CASH (CITY OF CARSON)	01				1000		VIP CODE			VIP NAME		OPTION		564,321.97
		ACCOUNT DESCRIPTION							VIP CODE			VIP NAME		OPTION		
		ACCOUNT DESCRIPTION							VIP CODE			VIP NAME		OPTION		
<p>EXPLANATION: TO SUPPLEMENT JV12-629 (TRF ERAF III FY 04-05 1ST PYMT) DATED 12/20/04. PLEASE SEE JV12-640 DATED 12/20/04 ALSO.</p>																
<p>COPY TO: TAX DIV. - C. DIEP ✓ ACCTG. DIV. - E. TANG TAX DIV. - D. NGUYEN</p>																
<p>VERIFIED BY: <u>Elizabeth A. Santiago</u> AUDITOR-CONTROLLER'S USE APPROVED BY: <u>Hai Nui Mungcal</u> DATE APPROVED: <u>12/23/2004</u> ORIGINATING DEPARTMENT USE: <u>PROGRAM SPECIALIST III, A/C</u></p>																

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. JV12-1040

DATE 122804

PURPOSE: FD TRF FRM ERAF TO VARIOUS FDS 12-2004

SCHOOL J.V. NO

ACCTG. PER.

BUD YR.

LINE NO	FUND	DEPT	ACT TYPE	APPR	M OBJ R SRC	SUB E/R	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	RD9		03				3301		VIP CODE			VIP NAME		OPTION	727,605,548.07	
ACCOUNT DESCRIPTION FBA (ERAF)																
2	RD9		01				1000		VIP CODE			VIP NAME		OPTION		727,605,548.07
ACCOUNT DESCRIPTION CASH (ERAF)																
3	SF7		01				1000		VIP CODE			VIP NAME		OPTION	591,543,310.58	
ACCOUNT DESCRIPTION CASH (VEHICLE LICENSE FEE FUND)																
4	SF7		03				3301		VIP CODE			VIP NAME		OPTION		591,543,310.58
ACCOUNT DESCRIPTION FBA (VEHICLE LICENSE FEE FUND)																
5	SE1		01				1000		VIP CODE			VIP NAME		OPTION	136,062,237.49	
ACCOUNT DESCRIPTION CASH (SALES & USE TAX FUND)																
6	SE1		03				3301		VIP CODE			VIP NAME		OPTION		136,062,237.49
ACCOUNT DESCRIPTION FBA (SALES & USE TAX FUND)																
EXPLANATION: FUND TRANSFER FROM ERAF TO VLF (VEHICLE LICENSE FEE) FUND (SF7) AND SALES & USE TAX FUND (SE1) FOR FY 2004-05 DECEMBER 2004 PAYMENT.																
COPY TO: TAX DIV. - C. DIEP ✓ TAX DIV. - J. GASPAR ACCTG DIV. - E. TANG																
DATE APPROVED 12/28/2004																
APPROVED BY <i>Susan Sinochoy</i> CHIEF, TAX DIVISION																
DATE APPROVED 12/28/2004																
APPROVED BY <i>Wai Mui Mengcal</i> PREPARED BY: 213-974-6877																
VERIFIED BY: <i>Elizabeth A. Santiago</i> APPROVED BY: <i>Wai Mui Mengcal</i> PREPARED BY: 213-974-6877																
AUDITOR-CONTROLLER'S USE																
D. GENIZA																

COUNTY OF L. ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. JV01-739

DATE 012005

ACCTG. PER.

BUD YR.

PURPOSE: FD TRF FR RD9 TO SF7&SE1 01-2005

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT TYPE	MOBJ R SRC	SUB ER	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOBMO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	RD9		03			3301							OPTION	22,589,934.93	
	ACCOUNT DESCRIPTION FBA (ERAF)														
2	RD9		01			1000							OPTION		22,589,934.93
	ACCOUNT DESCRIPTION CASH (ERAF)														
3	SF7		01			1000							OPTION	18,354,096.42	
	ACCOUNT DESCRIPTION CASH (VEHICLE LICENSE FEE FUND)														
4	SF7		03			3301							OPTION		18,354,096.42
	ACCOUNT DESCRIPTION FBA (VEHICLE LICENSE FEE FUND)														
5	SE1		01			1000							OPTION	4,235,838.51	
	ACCOUNT DESCRIPTION CASH (SALES & USE TAX FUND)														
6	SE1		03			3301							OPTION		4,235,838.51
	ACCOUNT DESCRIPTION FBA (SALES & USE TAX FUND)														
EXPLANATION: FUND TRANSFER FROM ERAF TO VLF (VEHICLE LICENSE FEE) FUND (SF7) AND SALES & USE TAX FUND (SE1) FOR FY 2004-05 JANUARY 2005 PAYMENT.															
COPY TO: TAX DIV. - C. DIEP ✓ TAX DIV. - J. GASPAR ACCTG DIV. - E. TANG															
VERIFIED BY: <i>Elizabeth A. Santiago</i> AUDITOR-CONTROLLER'S USE APPROVED BY: <i>Blai Mui Mungcal</i>															
DATE APPROVED: 1/20/2005															
APPROVED BY: <i>Dalene</i>															
TITLE: PROGRAM SPECIALIST III, A/C															

Attachment 4 6

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

7 BATCHES

PAGE 1 OF 1

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. JV12- 629

DATE 12 20 04

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO

ACCTG. PER.

BUD YR.

LINE NO	FUND	DEPT	ACT TYPE	MOBJ R SRC	SUB ER	BS ACCT.	ORG.	SUB ORG	PROG	SUB PGM	JOB/NO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
	RD9		01			1000								132,918,220.73	
	ACCOUNT DESCRIPTION CASH (ERAF)														
	RD9		03			3301									132,918,220.73
	ACCOUNT DESCRIPTION FBA (ERAF)														
	SEE ATTACHED														
	ACCOUNT DESCRIPTION REVENUE (VARIOUS GEN ACCT FDS)														
														72,525,240.97	
	ACCOUNT DESCRIPTION SEE ATTACHED														
														60,392,979.76	
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)														
															132,918,220.73
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)														
	ACCOUNT DESCRIPTION														
EXPLANATION: TO TRANSFER FUNDS FROM COUNTY, CITIES & SPECIAL DISTRICTS TO ERAF FUND (RD9) FOR 1ST PAYMENT (50%) OF FY 2004-05 ERAF III SHIFT. THIS IS DUE TO THE NEW LEGISLATION ENACTED IN FY 2004-05 (SENATE BILL 1096 AND ASSEMBLY BILL 2115).															
COPY TO: TAX DIV. - C. DIEP ACCTG. DIV. - E. TANG TAX DIV. - D. NGUYEN															
VERIFIED BY: Elizabeth A. Santiago															
APPROVED BY: Hai Mui Mungcal															
DATE APPROVED: 12/20/2004															
APPROVED BY: [Signature]															
TITLE: PROGRAM SPECIALIST III, A/C															
ORIGINATING DEPARTMENT USE															
DATE APPROVED: 12/20/2004															
APPROVED BY: [Signature]															
TITLE: PROGRAM SPECIALIST III, A/C															

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

JV NUMBER

LINE NO.	DESCRIPTION	FUND	DEPT	ACCT TYPE	ACCT	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT AMOUNT	CREDIT AMOUNT
	CO GEN ACCOUNTS											
3	001.05 LOS ANGELES COUNTY GENERAL		AO	31			8003		99999		51,608,812.50	
4	009.45 BELL FIRE PROT DIST		PW	31			8003		50560		7,019.00	
5	009.55 BELL GARDENS FIRE PROT DIST		PW	31			8003		50570		10,540.05	
6	011.20 LAWDALE LIGHTING DIST		PW	31			8003		50910		14,554.65	
7	011.45 LONGDEN LIGHTING DIST		PW	31			8003		50940		1,039.85	
8	016.45 CO LTG MAINT DIST #1472		PW	31			8003		51530		7,493.45	
9	017.70 CO LTG MAINT DIST #1575		PW	31			8003		51570		6,215.85	
10	018.30 CO LTG MAINT DIST #1616		PW	31			8003		51610		628.60	
11	019.40 CO LTG MAINT DIST #1687		PW	31			8003		51690		360,844.40	
12	019.56 CO LTG MAINT DIST #1697		PW	31			8003		51710		31,189.15	
13	020.20 CO LTG MAINT DIST #1744		PW	31			8003		51760		20,777.85	
14	021.66 CO LTG MAINT DIST #1866		PW	31			8003		51880		4,221.70	
15	023.06 CO LTG MAINT DIST #10006		PW	31			8003		52190		23,011.70	
16	023.32 CO LTG MAINT DIST #10032		PW	31			8003		52360		12,520.50	
17	023.38 CO LTG MAINT DIST #10038		PW	31			8003		52410		3,430.25	
18	023.44 CO LTG MAINT DIST #10045 ZN A		PW	31			8003		52460		15,203.54	
19	023.45 CO LTG MAINT DIST #10045 ZN B		PW	31			8003		52470		1,053.45	
20	023.49 CO LTG MAINT DIST #10049		PW	31			8003		52490		195.60	
21	023.66 CO LTG MAINT DIST #10066		PW	31			8003		52640		13,389.40	
22	023.75 CO LTG MAINT DIST #10075		PW	31			8003		52710		2,289.15	
23	030.10 LA.CO.FL.CON DR IMP DIST MAINT		PW	31			8003		42000		439,686.27	
24	030.70 FLOOD CONTROL MAINT		PW	31			8003		42000		2,487,652.42	
25	033.10 ATHENS WOODCREST GARB DISP		PW	31			8003		50210		88,436.25	
26	033.30 BELVEDERE GARB DISP		PW	31			8003		50220		230,877.45	
27	033.60 FIRESTONE GARB DISP		PW	31			8003		50240		204,725.50	
28	033.80 MALIBU GARB DISP		PW	31			8003		50250		33,145.55	
29	034.00 MESA HEIGHTS GARB DISP		PW	31			8003		50260		57,201.85	
30	034.40 WALNUT PARK GARB DISP		PW	31			8003		50270		23,720.30	
31	036.20 BELLA VISTA REC & PARK		PK	31			8003		52900		271.10	
32	047.04 WATERWORKS DIST #40 GENERAL		PW	31			8003		54693		246,112.32	
33	048.40 CO WATERWORKS DIST #21 MAINT		PW	31			8003		54560		7,612.40	
34	049.00 CO WATERWORKS DIST #29 MAINT		PW	31			8003		54610		180,485.05	
35	049.80 CO WATERWORKS DIST #37 ACTON MA		PW	31			8003		54660		33,751.50	
	TOTAL										56,178,108.60	

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C-11-3

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

JV NUMBER

LINE NO.	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT AMOUNT	CREDIT AMOUNT
	CO GEN ACCOUNTS										
36	001.05 LOS ANGELES COUNTY GENERAL	A01		01			1000				51,608,812.50
37	009.45 BELL FIRE PROT DIST	E06		01			1000				7,019.00
38	009.55 BELL GARDENS FIRE PROT DIST	E07		01			1000				10,540.05
39	011.20 LAWDALE LIGHTING DIST	E41		01			1000				14,554.65
40	011.45 LONGDEN LIGHTING DIST	E44		01			1000				1,039.85
41	016.45 CO LTG MAINT DIST #1472	F24		01			1000				7,493.45
42	017.70 CO LTG MAINT DIST #1575	F28		01			1000				6,215.85
43	018.30 CO LTG MAINT DIST #1616	F33		01			1000				628.60
44	019.40 CO LTG MAINT DIST #1687	F46		01			1000				360,844.40
45	019.56 CO LTG MAINT DIST #1697	F59		01			1000				31,189.15
46	020.20 CO LTG MAINT DIST #1744	F80		01			1000				20,777.85
47	021.66 CO LTG MAINT DIST #1866	F88		01			1000				4,221.70
48	023.06 CO LTG MAINT DIST #10006	FF9		01			1000				23,011.70
49	023.32 CO LTG MAINT DIST #10032	FJ5		01			1000				12,520.50
50	023.38 CO LTG MAINT DIST #10038	FK1		01			1000				3,430.25
51	023.44 CO LTG MAINT DIST #10045 ZN A	FK6		01			1000				15,203.54
52	023.45 CO LTG MAINT DIST #10045 ZN B	FL1		01			1000				1,053.45
53	023.49 CO LTG MAINT DIST #10049	FL7		01			1000				195.60
54	023.66 CO LTG MAINT DIST #10066	FN5		01			1000				13,389.40
55	023.75 CO LTG MAINT DIST #10075	FP3		01			1000				2,289.15
56	030.10 LA CO.FL.CON DR IMP DIST MAINT	B07		01			1000				439,686.27
57	030.70 FLOOD CONTROL MAINT	B07		01			1000				2,487,652.42
58	033.10 ATHENS WOODCREST GARB DISP	GA1		01			1000				88,436.25
59	033.30 BELVEDERE GARB DISP	GA2		01			1000				230,877.45
60	033.60 FIRESTONE GARB DISP	GA4		01			1000				204,725.50
61	033.80 MALIBU GARB DISP	GA5		01			1000				33,145.55
62	034.00 MESA HEIGHTS GARB DISP	GA6		01			1000				57,201.85
63	034.40 WALNUT PARK GARB DISP	GA7		01			1000				23,720.30
64	036.20 BELLA VISTA REC & PARK	P56		01			1000				271.10
65	047.04 WATERWORKS DIST #40 GENERAL	N63		01			1000				246,112.32
66	048.40 CO WATERWORKS DIST #21 MAINT	N18		01			1000				7,612.40
67	049.00 CO WATERWORKS DIST #29 MAINT	N32		01			1000				180,485.05
68	049.80 CO WATERWORKS DIST #37 ACTON MA	N49		01			1000				33,751.50
	TOTAL										56,178,108.60

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C-11-4

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #2

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	MOBJ	R SRC	SUB	BS	ACCT.	ORG.	SUB	ORG	PROG	PGM	SUB	JOB/NO	PROJ	TASK	SUB	IG REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
69	RD9		01						1000															16,347,132.37	
	ACCOUNT DESCRIPTION CASH (ERAF)																								
70	RD9		03						3301															16,347,132.37	
	ACCOUNT DESCRIPTION FBA (ERAF)																								
	SEE ATTACHED																								
	ACCOUNT DESCRIPTION REVENUE (VARIOUS GEN ACCT FDS)																								
	SEE ATTACHED																								
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																								
	ACCOUNT DESCRIPTION																								
	ACCOUNT DESCRIPTION																								
EXPLANATION:																							32,694,264.74	32,694,264.74	
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP																							ORIGINATING DEPARTMENT USE		
AUDITOR-CONTROLLER'S USE																							DATE APPROVED 12/20/2004		
VERIFIED BY:																							APPROVED BY:		
TITLE																							PROGRAM SPECIALIST III, A/C		

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C-11-V

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

JV NUMBER

LINE NO.	DESCRIPTION	FUND	DEPT	ACCT TYPE	ACCT	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT AMOUNT	CREDIT AMOUNT
71	051.00 CO WATERWORKS DIST #29 ACTION MA		PW	31		8003		54611		473,209.45	
72	051.70 CO WATERWORKS DIST #36 CAP OUT		PW	31		8003		54651		7,622.50	
73	051.75 CO WATERWORKS DIST #40 ACO		PW	31		8003		54694		254,217.67	
74	053.10 ARTESIA CEMETERY DISTRICT		ND	31		8003		53120		3,270.35	
75	053.20 DOWNEY CEMETERY DISTRICT		ND	31		8003		53130		1,722.65	
76	053.30 LANCASTER CEMETERY DISTRICT		ND	31		8003		53140		2,820.80	
77	053.40 LITTLE LAKE CEMETERY DISTRICT		ND	31		8003		53150		2,741.35	
78	053.90 WILMINGTON CEMETERY DISTRICT		ND	31		8003		53160		1,263.85	
79	059.90 WESTFIELD REC & PARK DIST #12		ND	31		8003		53540		902.05	
80	066.05 CO SANITATION DIST #1		ND	31		8003		53610		1,024,846.00	
81	066.10 CO SANITATION DIST #2		ND	31		8003		53620		1,594,698.50	
82	066.15 CO SANITATION DIST #3		ND	31		8003		53630		1,235,490.50	
83	066.20 CO SANITATION DIST #4		ND	31		8003		53640		123,489.50	
84	066.25 CO SANITATION DIST #5		ND	31		8003		53650		2,828,830.00	
85	066.30 CO SANITATION DIST #8		ND	31		8003		53660		633,665.00	
86	066.35 CO SANITATION DIST #9		ND	31		8003		53670		13,446.10	
87	066.45 CO SANITATION DIST #14		ND	31		8003		53690		232,109.00	
88	066.50 CO SANITATION DIST #15		ND	31		8003		53700		1,596,058.00	
89	066.55 CO SANITATION DIST #16		ND	31		8003		53710		938,733.10	
90	066.60 CO SANITATION DIST #17		ND	31		8003		53720		128,586.50	
91	066.65 CO SANITATION DIST #18		ND	31		8003		53730		888,445.00	
92	066.70 CO SANITATION DIST #19		ND	31		8003		53740		284,375.50	
93	066.75 CO SANITATION DIST #20		ND	31		8003		53750		184,609.00	
94	066.80 CO SANITATION DIST #21		ND	31		8003		53760		965,509.00	
95	066.85 CO SANITATION DIST #22		ND	31		8003		53770		833,195.00	
96	066.90 CO SANITATION DIST #23		ND	31		8003		53780		125,488.50	
97	067.05 CO SANITATION DIST #26		ND	31		8003		53790		541,330.90	
98	067.10 CO SANITATION DIST #27		ND	31		8003		53800		11,600.95	
99	067.15 CO SANITATION DIST #28		ND	31		8003		53810		43,590.00	
100	067.20 CO SANITATION DIST #29		ND	31		8003		53820		21,572.00	
101	067.35 CO SANITATION DIST #32		ND	31		8003		53830		584,278.75	
102	067.80 SOUTH BAY CITIES SAN DIST OPER		ND	31		8003		53870		753,396.00	
103	068.05 ANTELOPE VLY SOIL CONSER DIST		ND	31		8003		53900		4,162.00	
104	068.22 RCD OF THE SANTA MONICA MTNS		ND	31		8003		53910		7,856.90	
	TOTAL									16,347,132.37	

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C-11-6

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

JV NUMBER

LINE NO.	DESCRIPTION	FUND	DEPT	ACCT TYPE	ACCT	M OBJ R SRC	BS ACCT	ORG NUMBER	SCHOOL NUMBER	DEBIT AMOUNT	CREDIT AMOUNT
105	051.00 CO WATERWORKS DIST #29 ACTION MA	N33		01			1000				473,209.45
106	051.70 CO WATERWORKS DIST #36 CAP OUT	N47		01			1000				7,622.50
107	051.75 CO WATERWORKS DIST #40 ACO	N64		01			1000				254,217.67
108	053.10 ARTESIA CEMETERY DISTRICT	P63		01			1000				3,270.35
109	053.20 DOWNEY CEMETERY DISTRICT	P65		01			1000				1,722.65
110	053.30 LANCASTER CEMETERY DISTRICT	P67		01			1000				2,820.80
111	053.40 LITTLE LAKE CEMETERY DISTRICT	P69		01			1000				2,741.35
112	053.90 WILMINGTON CEMETERY DISTRICT	P71		01			1000				1,263.85
113	059.90 WESTFIELD REC & PARK DIST #12	P84		01			1000				902.05
114	066.05 CO SANITATION DIST #1	PH1		01			1000				1,024,846.00
115	066.10 CO SANITATION DIST #2	PH6		01			1000				1,594,698.50
116	066.15 CO SANITATION DIST #3	PJ4		01			1000				1,235,490.50
117	066.20 CO SANITATION DIST #4	PJ8		01			1000				123,489.50
118	066.25 CO SANITATION DIST #5	PK2		01			1000				2,828,830.00
119	066.30 CO SANITATION DIST #8	PK5		01			1000				633,665.00
120	066.35 CO SANITATION DIST #9	PK8		01			1000				13,446.10
121	066.45 CO SANITATION DIST #14	PL3		01			1000				232,109.00
122	066.50 CO SANITATION DIST #15	PL6		01			1000				1,596,038.00
123	066.55 CO SANITATION DIST #16	PL9		01			1000				938,733.10
124	066.60 CO SANITATION DIST #17	PM2		01			1000				128,586.50
125	066.65 CO SANITATION DIST #18	PM5		01			1000				888,445.00
126	066.70 CO SANITATION DIST #19	PM8		01			1000				284,375.50
127	066.75 CO SANITATION DIST #20	PN4		01			1000				184,609.00
128	066.80 CO SANITATION DIST #21	PN8		01			1000				965,509.00
129	066.85 CO SANITATION DIST #22	PP3		01			1000				833,195.00
130	066.90 CO SANITATION DIST #23	PP7		01			1000				125,488.50
131	067.05 CO SANITATION DIST #26	PQ1		01			1000				541,330.90
132	067.10 CO SANITATION DIST #27	PQ5		01			1000				11,600.95
133	067.15 CO SANITATION DIST #28	PQ7		01			1000				43,590.00
134	067.20 CO SANITATION DIST #29	PQ9		01			1000				21,572.00
135	067.35 CO SANITATION DIST #32	PR3		01			1000				584,278.75
136	067.80 SOUTH BAY CITIES SAN DIST OPER	PS2		01			1000				753,396.00
137	068.05 ANTELOPE VLY SOIL CONSERV DIST	S03		01			1000				4,162.00
138	068.22 RCD OF THE SANTA MONICA MTS	S04		01			1000				7,856.90
	TOTAL										16,347,132.37

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612
C-11-7

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #3

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	R SRC	M OBJ	SUB	BS	ACCT.	ORG.	SUB	ORG	PROG	SUB	PGM	JOB/NO	PROJ	TASK	SUB	IG REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
139	RD9		01						1000															7,981,360.57	
	ACCOUNT DESCRIPTION CASH (ERAF)																								
140	RD9		03						3301															7,981,360.57	
	ACCOUNT DESCRIPTION FBA (ERAF)																								
	SEE ATTACHED																								
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																								
	SEE ATTACHED																								
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																								
	ACCOUNT DESCRIPTION																								
	ACCOUNT DESCRIPTION																								
EXPLANATION:																									
COPY TO:																									
AUDITOR-CONTROLLER'S USE																									
VERIFIED BY: _____ APPROVED BY: _____																									
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-6877 PREPARED BY: _____																									
ORIGINATING DEPARTMENT USE																									
DATE APPROVED 12/20/2004																									
APPROVED BY _____																									
TITLE PROGRAM SPECIALIST III, A/C																									

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C-11-8

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	MOBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
141	100	CITY of ALHAMBRA	R09		03			3301			469,057.89	
142	101	CITY of AGOURA HILLS	R10		03			3301			116,451.85	
143	104	CITY of ARCADIA	R11		03			3301			309,337.04	
144	106	CITY of ARTESIA	R12		03			3301			68,147.59	
145	108	CITY of AVALON	R13		03			3301			40,016.45	
146	112	CITY of AZUSA	R14		03			3301			217,368.70	
147	114	CITY of BALDWIN PARK	R15		03			3301			267,377.89	
148	116	CITY of BELL	R16		03			3301			116,248.52	
149	118	CITY of BELLFLOWER	R17		03			3301			251,229.18	
150	119	CITY of BELL GARDENS	R18		03			3301			169,247.44	
151	120	CITY of BEVERLY HILLS	R19		03			3301			955,837.79	
152	122	CITY of BRADBURY	R20		03			3301			4,932.45	
153	124	CITY of BURBANK	R21		03			3301			925,470.72	
154	126	CITY of CALABASAS	RD4		03			3301			161,373.04	
155	128	CITY of CLAREMONT	R24		03			3301			175,278.93	
156	131	CITY of COMMERCE	R25		03			3301			215,595.00	
157	132	CITY of COMPTON	R26		03			3301			324,293.54	
158	136	CITY of COVINA	R27		03			3301			268,546.56	
159	138	CITY of CUDAHY	R28		03			3301			69,799.27	
160	140	CITY of CULVER CITY	R29		03			3301			485,209.30	
161	142	CITY of CERRITOS	R23		03			3301			545,942.86	
162	143	CITY of DOWNEY	R30		03			3301			533,887.96	
163	144	CITY of EL MONTE	R32		03			3301			535,046.19	
164	145	CITY of DUARTE	R31		03			3301			120,847.15	
165	146	CITY of DIAMOND BAR	RD3		03			3301			198,736.65	
166	148	CITY of EL SEGUNDO	R33		03			3301			436,080.61	
										TOTAL	7,981,360.57	

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	MOBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
167	100	CITY of ALHAMBRA	R09		01			1000				469,057.89
168	101	CITY of AGOURA HILLS	R10		01			1000				116,451.85
169	104	CITY of ARCADIA	R11		01			1000				309,337.04
170	106	CITY of ARTESIA	R12		01			1000				68,147.59
171	108	CITY of AVALON	R13		01			1000				40,016.45
172	112	CITY of AZUSA	R14		01			1000				217,368.70
173	114	CITY of BALDWIN PARK	R15		01			1000				267,377.89
174	116	CITY of BELL	R16		01			1000				116,248.52
175	118	CITY of BELLFLOWER	R17		01			1000				251,229.18
176	119	CITY of BELL GARDENS	R18		01			1000				169,247.44
177	120	CITY of BEVERLY HILLS	R19		01			1000				955,837.79
178	122	CITY of BRADBURY	R20		01			1000				4,932.45
179	124	CITY of BURBANK	R21		01			1000				925,470.72
180	126	CITY of CALABASAS	RD4		01			1000				161,373.04
181	128	CITY of CLAREMONT	R24		01			1000				175,278.93
182	131	CITY of COMMERCE	R25		01			1000				215,595.00
183	132	CITY of COMPTON	R26		01			1000				324,293.54
184	136	CITY of COVINA	R27		01			1000				268,546.56
185	138	CITY of CUDAHY	R28		01			1000				69,799.27
186	140	CITY of CULLVER CITY	R29		01			1000				485,209.30
187	142	CITY of CERRITOS	R23		01			1000				545,942.86
188	143	CITY of DOWNEY	R30		01			1000				533,887.96
189	144	CITY of EL MONTE	R32		01			1000				535,046.19
190	145	CITY of DUARTE	R31		01			1000				120,847.15
191	146	CITY of DIAMOND BAR	RD3		01			1000				198,736.65
192	148	CITY of EL SEGUNDO	R33		01			1000				436,080.61
										TOTAL		7,981,360.57

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #4

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	MOBJ	SUB	BS	ORG.	SUB	ORG	PROG	SUB	PGM	JOBWO	PROJ	TASK	SUB	I/G REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
193	RD9		01			1000												33,441,237.68	
	ACCOUNT DESCRIPTION CASH (ERAF)																		
194	RD9		03			3301												33,441,237.68	
	ACCOUNT DESCRIPTION FBA (ERAF)																		
	SEE ATTACHED																		
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																		
	SEE ATTACHED																		
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																		
	ACCOUNT DESCRIPTION																		
	ACCOUNT DESCRIPTION																		
EXPLANATION:																		66,882,475.36	66,882,475.36
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP																		ORIGINATING DEPARTMENT USE	
AUDITOR-CONTROLLER'S USE																		DATE APPROVED	12/20/2004
VERIFIED BY:																		APPROVED BY	
AUDITOR-CONTROLLER'S USE																		TITLE	PROGRAM SPECIALIST II, A/C

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	MOBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
195	152	CITY of GARDENA	R34		03			3301			286,478.51	
196	156	CITY of GLENDALE	R35		03			3301			1,109,778.90	
197	160	CITY of GLENORA	R36		03			3301			247,288.22	
198	163	CITY of HAWAIIAN GARDENS	R37		03			3301			80,660.68	
199	164	CITY of HAWTHORNE	R38		03			3301			336,359.78	
200	168	CITY of HERMOSA BEACH	R39		03			3301			163,214.56	
201	170	CITY of HIDDEN HILLS	R40		03			3301			11,084.89	
202	172	CITY of HUNTINGTON PARK	R41		03			3301			219,531.71	
203	174	CITY of INDUSTRY	R42		03			3301			453,607.05	
204	176	CITY of INGLEWOOD	R43		03			3301			522,663.56	
205	177	CITY of IRWINDALE	R44		03			3301			169,073.16	
206	178	CITY of LA PUENTE	R50		03			3301			128,099.24	
207	179	CITY of LAKEWOOD	R45		03			3301			350,580.59	
208	180	CITY of LA VERNE	R51		03			3301			177,922.62	
209	181	CITY of LAWDALE	R52		03			3301			106,861.46	
210	182	CITY of LA MIRADA	R48		03			3301			258,491.24	
211	183	CITY of LOMITA	R53		03			3301			78,967.70	
212	184	CITY of LONG BEACH	R54		03			3301			2,545,756.06	
213	185	CITY of LA CANADA - FLINTRIDGE	R46		03			3301			104,609.71	
214	186	CITY of LANCASTER	R49		03			3301			517,176.60	
215	187	CITY of LA HABRA HEIGHTS	R47		03			3301			25,676.08	
216	188-190	CITY of LOS ANGELES	R55		03			3301			24,212,056.68	
217	200	CITY of LYNWOOD	R56		03			3301			212,547.97	
218	203	CITY of MALIBU	RD5		03			3301			121,213.98	
219	204	CITY of MANHATTAN BEACH	R57		03			3301			337,096.34	
220	208	CITY of MAYWOOD	R58		03			3301			76,101.37	
221	212	CITY of MONROVIA	R59		03			3301			264,796.58	
222	216	CITY of MONTEBELLO	R60		03			3301			323,543.44	
TOTAL											33,441,237.68	

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
223	152	CITY of GARDENA	R34		01			1000				286,478.51
224	156	CITY of GLENDALE	R35		01			1000				1,109,778.90
225	160	CITY of GLENDORA	R36		01			1000				247,288.22
226	163	CITY of HAWAIIAN GARDENS	R37		01			1000				80,660.68
227	164	CITY of HAWTHORNE	R38		01			1000				336,359.78
228	168	CITY of HERMOSA BEACH	R39		01			1000				163,214.56
229	170	CITY of HIDDEN HILLS	R40		01			1000				11,084.89
230	172	CITY of HUNTINGTON PARK	R41		01			1000				219,531.71
231	174	CITY of INDUSTRY	R42		01			1000				453,607.05
232	176	CITY of INGLEWOOD	R43		01			1000				522,663.56
233	177	CITY of IRVINDALE	R44		01			1000				169,073.16
234	178	CITY of LA PUENTE	R50		01			1000				128,099.24
235	179	CITY of LAKEWOOD	R45		01			1000				350,580.59
236	180	CITY of LA VERNE	R51		01			1000				177,922.62
237	181	CITY of LAWINDALE	R52		01			1000				106,861.46
238	182	CITY of LA MIRADA	R48		01			1000				258,491.24
239	183	CITY of LOMITA	R53		01			1000				78,967.70
240	184	CITY of LONG BEACH	R54		01			1000				2,545,756.06
241	185	CITY of LA CANADA - FLINTRIDGE	R46		01			1000				104,609.71
242	186	CITY of LANCASTER	R49		01			1000				517,176.60
243	187	CITY of LA HABRA HEIGHTS	R47		01			1000				25,676.08
244	188-190	CITY of LOS ANGELES	R55		01			1000				24,212,056.68
245	200	CITY of LYNNWOOD	R56		01			1000				212,547.97
246	203	CITY of MALIBU	RD5		01			1000				121,213.98
247	204	CITY of MANHATTAN BEACH	R57		01			1000				337,095.34
248	208	CITY of MAYWOOD	R58		01			1000				76,101.37
249	212	CITY of MONROVIA	R59		01			1000				264,796.58
250	216	CITY of MONTEBELLO	R60		01			1000				323,543.44
TOTAL												33,441,237.68

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #5

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO. _____

LINE NO	FUND	DEPT	ACT	TYPE	APPR	R SRC	M OBJ	SUB	E/R	BS	ACCT.	ORG.	SUB	ORG.	SUB	PGM	SUB	JOBWO	PROJ	TASK	SUB	I/G REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
251	RD9		01							1000															10,116,059.87	
	ACCOUNT DESCRIPTION CASH (ERAF)																									
	RD9		03							3301															10,116,059.87	
	ACCOUNT DESCRIPTION FBA (ERAF)																									
252																										
	ACCOUNT DESCRIPTION SEE ATTACHED																									
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																									
	ACCOUNT DESCRIPTION SEE ATTACHED																									
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																									
	ACCOUNT DESCRIPTION																									
	ACCOUNT DESCRIPTION																									
	ACCOUNT DESCRIPTION																									
EXPLANATION:																										
COPY TO: _____																										
VERIFIED BY: _____																										
AUDITOR-CONTROLLER'S USE																										
APPROVED BY: _____																										
DATE APPROVED: 12/20/2004																										
ORIGINATING DEPARTMENT USE																										
APPROVED BY: _____																										
TITLE: PROGRAM SPECIALIST III, A/C																										

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
253	220	CITY of MONTEREY PARK	R61		03			3301			284,068.62	
254	222	CITY of NORWALK	R62		03			3301			399,954.75	
255	224	CITY of PALOS VERDES ESTATES	R64		03			3301			95,120.48	
256	225	CITY of PALMDALE	R63		03			3301			424,550.98	
257	226	CITY of PARAMOUNT	R65		03			3301			212,432.73	
258	228	CITY of PASADENA	R66		03			3301			1,629,402.99	
259	230	CITY of PICO RIVERA	R67		03			3301			245,522.63	
260	232	CITY of POMONA	R68		03			3301			710,385.02	
261	234	CITY of RANCHO PALOS VERDES	R69		03			3301			166,922.91	
262	236	CITY of REDONDO BEACH	R70		03			3301			458,745.84	
263	237	CITY of ROSEMEAD	R73		03			3301			184,369.00	
264	238	CITY of ROLLING HILLS	R71		03			3301			12,679.45	
265	239	CITY of ROLLING HILLS ESTATES	R72		03			3301			54,601.65	
266	240	CITY of SAN FERNANDO	R75		03			3301			138,895.91	
267	241	CITY of SAN DIMAS	R74		03			3301			176,149.04	
268	244	CITY of SAN GABRIEL	R76		03			3301			168,912.82	
269	248	CITY of SAN MARINO	R77		03			3301			138,853.17	
270	249	CITY of SANTA CLARITA	R62		03			3301			804,627.94	
271	250	CITY of SANTA FE SPRINGS	R78		03			3301			367,135.14	
272	252	CITY of SANTA MONICA	R79		03			3301			1,358,152.64	
273	256	CITY of SIERRA MADRE	R80		03			3301			61,660.46	
274	260	CITY of SIGNAL HILL	R81		03			3301			174,305.73	
275	262	CITY of SOUTH EL MONTE	R82		03			3301			101,898.85	
276	264	CITY of SOUTH GATE	R83		03			3301			335,450.71	
277	268	CITY of SOUTH PASADENA	R84		03			3301			154,519.48	
278	270	CITY of TEMPLE CITY	R85		03			3301			117,737.80	
279	272	CITY of TORRANCE	R86		03			3301			1,139,003.93	
TOTAL										10,116,059.87		

JOURNAL VOUCHER
STANDARD ATTACHMENT
TAX APPORTIONMENT

LINE NO.	ACCT #	DESCRIPTION	FUND	DEPT	ACCT TYPE	APPR	M OBJ R SRC	BS ACCT	ORG	SCHOOL NUMBER	DEBIT	CREDIT
280	220	CITY of MONTEREY PARK	R61		01			1000				284,068.52
281	222	CITY of NORWALK	R62		01			1000				399,954.75
282	224	CITY of PALOS VERDES ESTATES	R64		01			1000				95,120.48
283	225	CITY of PALMDALE	R63		01			1000				424,550.98
284	226	CITY of PARAMOUNT	R65		01			1000				212,432.73
285	228	CITY of PASADENA	R66		01			1000				1,629,402.39
286	230	CITY of PICO RIVERA	R67		01			1000				245,522.53
287	232	CITY of POMONA	R68		01			1000				710,385.02
288	234	CITY of RANCHO PALOS VERDES	R69		01			1000				166,922.91
289	236	CITY of REDONDO BEACH	R70		01			1000				458,745.84
290	237	CITY of ROSEMEAD	R73		01			1000				184,369.00
291	238	CITY of ROLLING HILLS	R71		01			1000				12,679.45
292	239	CITY of ROLLING HILLS ESTATES	R72		01			1000				54,601.65
293	240	CITY of SAN FERNANDO	R75		01			1000				138,895.91
294	241	CITY of SAN DIMAS	R74		01			1000				176,149.04
295	244	CITY of SAN GABRIEL	R76		01			1000				168,912.82
296	248	CITY of SAN MARINO	R77		01			1000				138,853.17
297	249	CITY of SANTA CLARITA	RD2		01			1000				804,627.94
298	250	CITY of SANTA FE SPRINGS	R78		01			1000				367,135.14
299	252	CITY of SANTA MONICA	R79		01			1000				1,358,152.64
300	256	CITY of SIERRA MADRE	R80		01			1000				61,660.46
301	260	CITY of SIGNAL HILL	R81		01			1000				174,305.73
302	262	CITY of SOUTH EL MONTE	R82		01			1000				101,898.85
303	264	CITY of SOUTH GATE	R83		01			1000				335,450.71
304	268	CITY of SOUTH PASADENA	R84		01			1000				154,519.48
305	270	CITY of TEMPLE CITY	R85		01			1000				117,737.80
306	272	CITY of TORRANCE	R86		01			1000				1,139,003.93
TOTAL												10,116,059.87

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #6

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	M OBJ	SUB	BS	ORG	SUB	PROG	SUB	PGM	JOB/NO	PROJ	TASK	SUB	IG REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
307	RD9		01					1000													1,588,235.72	
	ACCOUNT DESCRIPTION CASH (ERAF)																					
308	RD9		03					3301														1,588,235.72
	ACCOUNT DESCRIPTION FBA (ERAF)																					
	SEE ATTACHED																					
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																					
	SEE ATTACHED																					
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																					
	ACCOUNT DESCRIPTION																					
	ACCOUNT DESCRIPTION																					
EXPLANATION:																						
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-5877																						
COPY TO: _____																						
VERIFIED BY: _____																						
AUDITOR-CONTROLLER'S USE																						
APPROVED BY: _____																						
DATE APPROVED: 12/20/2004																						
ORIGINATING DEPARTMENT USE																						
3,176,471.44																						
DATE APPROVED: 12/20/2004																						
APPROVED BY: _____																						
TITLE: PROGRAM SPECIALIST III, A/C																						
D. CENIZA																						

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 19 OF 21

TO: AUDITOR-CONTROLLER
FROM: A/C TAX DIVISION
ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

BATCH #7

J.V. NO. _____
DATE _____
ACCTG. PER. _____
BUD YR. _____

PURPOSE: TRF ERAF III FY 04-05 (1ST PYMT)

SCHOOL J.V. NO

LINE NO	FUND	DEPT	ACT	TYPE	APPR	R SRC	MOBJ	SUB	BS	ACCTG.	ORG.	SUB	ORG	SUB	PGM	SUB	JOBWO	PROJ	TASK	SUB	I/G REFERENCE	FUND	DEPT	DEBIT AMOUNT	CREDIT AMOUNT
321	RD9			01					1000															7,266,085.92	
	ACCOUNT DESCRIPTION CASH (ERAF)																								
322	RD9			03					3301															7,266,085.92	
	ACCOUNT DESCRIPTION FBA (ERAF)																								
	SEE ATTACHED																								
	ACCOUNT DESCRIPTION FBA (VARIOUS TRUST FDS)																								
	SEE ATTACHED																								
	ACCOUNT DESCRIPTION CASH (VARIOUS FDS)																								
	ACCOUNT DESCRIPTION																								
	ACCOUNT DESCRIPTION																								
EXPLANATION:																							FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP	14,532,171.84	14,532,171.84
COPY TO:																							ORIGINATING DEPARTMENT USE		
AUDITOR-CONTROLLER'S USE																							DATE APPROVED	12/20/2004	
VERIFIED BY:																							APPROVED BY		
																							TITLE	PROGRAM SPECIALIST III, A/C	

Accounting for Local Revenue Realignment
Adopted in the 2004-05 State of California Budget
(Including “Triple Flip”)

Issued February 2005

PUBLISHED BY THE
CALIFORNIA COMMITTEE ON MUNICIPAL ACCOUNTING

(a joint committee comprised of representatives of *the League of California Cities*
and the *California Society of Certified Public Accountants*)

Derek Hanway, Financial Services Director, City of Burbank, Co-chair
Michael Moreland, Partner, Moreland & Associates, Inc., Co-chair
Ken Al-Imam, Partner, Conrad and Associates, L.L.P.
Clyde Brown, Partner, Clyde W. Brown & Associates
Susan Mayer, Finance Manager, City of Napa
Lisa Hildebrand, Finance Director, City of Carlsbad
Paul Sundeen, Finance Director, City of Riverside

I. Introduction

A. Purpose of Paper

The State of California’s FY 2004-05 adopted budget has significantly impacted the valuation, distribution method, and timing of several key local government revenues.

The California State Association of County Auditors has issued “*SB 1096 Guidelines (Uniform Guidelines for the Implementation of Senate Bill No. 1096 as Amended by AB 2115 Concerning Funding Provisions Relative to Counties, Cities, Special Districts, and Redevelopment Agencies in Connection with the State of California Budget for fiscal Year 2004-2005 and Beyond)*.” These guidelines focus on the **distribution** of these impacted revenues through discussion of the timing and calculation of cash disbursements. They also provide background information, state code references, and specific procedures to be commonly implemented by all Counties.

The purpose of this white paper is to provide **financial accounting and reporting** guidance for these impacted revenues, including:

- Interpretation and examples of revenue recognition polices and the accrual options available to local governments
- Recommend revenue classification for financial statement presentation

B. Impacted Revenues

The following is a listing of impacted local revenues, along the common reference names coined by stakeholders and participants in the state budget negotiation process:

<u>Local Revenue</u>	<u>Impact Reference Name</u>
<u>2004-05 and Forward</u>	
Sales Tax	“Triple Flip”
Motor Vehicle License Fee	“VLF Swap”
Property Tax	“ERAF III”
 <u>2003-04 and Prior</u>	
Motor Vehicle License Fee	“VLF Loan”
State Mandates	“SB 90 Claims”

II. Sales Tax – “Triple Flip”

A. Background Information

- Prior to FY 2003-04, cities have generally received 1% of the Bradley-Burns state-wide sales tax.
- As of July 1, 2004, the State has reduced the local allocation by .25%, and used this .25% as security for the State’s “Economic Recovery Bonds.”
- The State has replaced this .25% reduction of sales tax with a dollar-for-dollar allocation of local property tax from County ERAF funds.
- The estimation, distribution, reconciliation, and true-up process for the .25% back-fill leaves Cities with year-end cash flow timing differences from the prior distribution method.

B. Cash Flow Prior to “Triple Flip”

- The State has distributed quarterly sales tax to local governments through a monthly advance and quarterly reconciliation process. The following is an example of quarterly cash flow:

<u>April to June Retail Sales</u>	<u>Cash Distribution to Cities</u>
1 st Advance (30% of quarterly estimate)	June
2 nd Advance (30% of quarterly estimate)	July
3 rd Advance (40% of quarterly estimate)	August
Reconciliation between advances/actual	September

C. Accrual Policies Prior to “Triple Flip”

- GASB Statements #33 and 36 provide accounting guidelines for revenue recognition for non-exchange transactions such as sales tax. Sales tax revenue is considered “earned” at the point of sale.
- CCMA has issued a white paper providing guidance for GASB Statement #22, now superseded by GASB Statements #33 and #36, recommending that Cities accrue the State’s 2nd quarter advances, received by Cities in July and August, into the year ending June 30, since these revenues had been earned at the point of sale prior to June 30.
- If a City has adopted a 90-day availability policy for sales tax revenue recognition, the city would also accrue the 2nd quarter reconciliation payment, received in September (if material).

D. New Cash Flow, Beginning July 1, 2004

- Most Cities will continue to receive .75% of sales tax revenues directly from the State in the same prior distribution method described in Section 8 above. Cities who had been receiving a Bradley Burns allocation of less than 1% before the Triple Flip will receive their usual amount, less .25%. A sample of the new state quarterly remittance advice is presented below. The remittance advice reports taxes at both the original and reduced tax levels.
- The State Department of Finance will estimate the .25% local share of sales tax each year by September 1st, based upon actual prior year results and a projected state-wide growth factor.
- Counties are scheduled to distribute cash to cities based upon this estimate in two equal installments in January and May.
- This County cash distribution may differ from the City’s actual .25% of sales tax for the following reasons:
 - State Department of Finance annual estimate vs. actual revenue
 - Allocation of estimate by jurisdiction
 - The selection of calendar months included in annual State estimate (month of point of sale vs. month of cash advance)
- A reconciliation “true-up” between actual taxes earned and the estimated amounts distributed will be calculated by the state.
- For State budget purposes, the State Department of Finance has estimated the FY 2004-05 “true-up” in February 2005, before actual sales tax data is available. This estimate may be further refined during the State’s May budget “Revise.” The “true-up” for FY 2004-05, scheduled for distribution by counties in January 2006, may be followed by a subsequent “true-up” in January 2007.
- The State Department of Finance’s implementation and reporting methodology should be used for cash planning purposes, but not necessarily for financial reporting purposes. Cities should carefully consider the revenue recognition guidance below to follow generally accepted accounting principles for non-exchange transactions.

<u>Sample Quaterly Statement</u>		
State of California - Board of Equalization		
Statement of Bradley-Burns Local Tax Distribution		
(Jurisdiction #)	Date: 12/14/2004	For the Periods Shown Below
Payee: City Treasurer		
Total Due	08/13-11/12	1,000,000
State Tax		(250,000)
<hr/>		
Local Tax		750,000
Prior Advances	08/13-11/12	(673,500)
Adjusted Cost of Admin		(10,200)
<hr/>		
Balance	08/13-11/12	66,300
Current Advance	11/13-12/13	240,600
Total Payment per Section 7203.1		306,900

E. New Accrual Policies, Beginning July 1, 2004

- Ongoing .75%:
Sales tax revenue accruals should follow existing GASB #33/36 guidance for the .75% of tax that will continue to be received directly from the state. For example, if a City has a 60-day availability policy, the second quarter advances received in July and August would be accrued into the prior year. A 90-day availability policy would increase the accrual to include the quarterly reconciliation payment received in September.
- Triple-flip .25% - Fund-level statements:
Cities should consider the State Department of Finance sales tax estimation and “true-up” reporting as simply a stream of available cash flow information. Cities should rely upon the Board of Equalization quarterly statements for calculation of actual .75 and .25% sales tax allocations for the purpose of financial reporting.

If Cities maintain a 60- or 90-day availability period as the basis for determining revenue availability for the modified-accrual fund-level statements, the receivable recorded for the January true-up would be offset by deferred revenue (if material). In this case, these Cities will experience a one-time drop in revenue from past practice.

Alternatively, cities may adopt a seven months or longer availability period for these transactions, which would create the basis for accrual and revenue recognition of a portion of the County true-up distribution scheduled for the subsequent January. Longer availability policies are already in practice at some local governments to address normal delays in grant reimbursements. In this case, total sales tax revenues would be most consistent with revenues reported in years before the flip.

This practice allows cities to report revenues consistent with the Economic Recovery Act's objective of making local governments whole from its series of revenue reallocations.

- Triple-flip .25% - Full accrual statements:
Government-wide statements on the full accrual basis of accounting should include accrual and revenue recognition for the subsequent year 'true up' adjustment payment.

F. Timing Difference: State Distribution Quarter vs. City Revenue Quarter

- The end-of-year sales tax receivable to be recorded as due from the County will differ from the annual reconciliation amount reported by the State each year in September.
- The State distribution methodology may undergo change as implementation mechanics are further developed. As of February 2005, it is understood that the State's sales tax estimate for FY 2004-05 is based upon 10.5 calendar months of cash distributions instead of 12, for a net loss in cash flow for the year of implementation of 1.5 months and a permanent reporting lag of 1.5 months from the Board of Equalization's point-of-sale based reporting. The 1.5 months will be made up during the last year of the Triple Flip.
- Since government accounting standards call for revenue recognition at the point-of-sale, cities with a 7+ month revenue availability period will need to recognize additional revenue from a portion of the January County advance for the under lying May and June point-of-sale taxes included by the State in the subsequent year's revenue estimate. The accrual should be sufficient to recognize the ERAF .25% of fiscal year point-of-sales tax revenue, as calculated on the first three lines in the above sample BOE quarterly statement. Cities with a 60- or 90-day availability period will also accrue the May and June portion of the January County advance, but will offset this accrual with deferred revenue.

Example of Timing Difference: State Distribution Quarter vs. City Revenue Quarter						
	April-June 2005	July-Sept 2005	Sept-Dec 2005	Jan-Mar 2006	April-June 2006	Total FY 2005-06
State's Annual .25% Estimate: Point of sale revenue, under state implementation procedure assumed for FY 2005-06	112,500	225,000	225,000	225,000	112,500	900,000
	(a)					
As distributed by Counties to Cities				450,000	450,000	900,000
City's point-of-sale revenue recognition, with 7+ month availability period		225,000	225,000	225,000	225,000	900,000
City's General Ledger Entries:						
Cash receipt				450,000	450,000	900,000
Reverse prior year accrual				(a) (112,500)		(112,500)
Record new year accrual					112,500	112,500
	-	-	-	337,500	562,500	900,000

G. Revenue Classification for Financial Statement Presentation

- Classification:
 - .75%: Continue to report as “Sales Tax”
 - .25%: Report as “In-lieu Sales Tax”, within “Tax” Category
 - Suggested statistical section reporting in CAFR: Combined reporting as “Sales Tax”

- Rationale:
 - “In-lieu Sales Tax” classification is preferable to an “Intergovernmental Revenue/shared state revenue” alternative since the economic basis of the transaction/valuation is still sales tax, even though the source of funds is now a temporary allocation of the state-controlled County ERAF fund.

H. Examples

- Two examples are presented below.
- The first example is for cities that have selected a revenue recognition policy with a 7 month + availability period. It is also for use by all cities in the government-wide statements.
- The second example is for fund-level reporting for cities with a 90-day availability period. A 90-day example has been presented to show the cash flow for the full April to June point-of-sale quarter. Cities with a 60-day availability period should refer to the footnote on the face of the example that references the September cash flow to be excluded from fund level revenue.

TRIPLE FLIP EXAMPLES
Fund Level Statements (With Seven Month + Availability Period)
and Accrual-basis Government-wide Statements

Assumptions								
			<u>July-Sept</u>	<u>Oct-Dec</u>	<u>Jan-Mar</u>	<u>Apr-Jun</u>	<u>Total</u>	
Sales Tax:								
1.00% Bradley Burns allocation*			1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	
0.75% New local allocation*			750,000	750,000	750,000	750,000	3,000,000 (a)	
0.25% New State allocation			250,000	250,000	250,000	250,000	1,000,000 (b)	
* Most common tax rates; some cities differ								
Cash Flow								
			<u>July-Sept</u>	<u>Oct-Dec</u>	<u>Jan-Mar</u>	<u>Apr-Jun</u>	<u>After June 30</u>	<u>Total</u>
Board of Equalization Payments:								
<u>Point of Sale</u>	<u>City Receipt</u>							
July	Sep	30%	210,000					210,000
Aug	Oct	30%		210,000				210,000
	Nov	40%		280,000				280,000
Reconciliation	Dec			50,000				50,000
Oct	Dec	30%		210,000				210,000
Nov	Jan	30%			210,000			210,000
Dec	Feb	40%			280,000			280,000
Reconciliation	Mar				50,000			50,000
Jan	Mar	30%			210,000			210,000
Feb	Apr	30%				210,000		210,000
Mar	May	40%				280,000		280,000
Reconciliation	June					50,000		50,000
Apr	Jun	30%				210,000		210,000
May	July	30%					210,000	210,000
Jun	Aug	40%					280,000	280,000
Reconciliation	Sept						50,000	50,000 (a)
Gross cash flow from State			210,000	750,000	750,000	750,000	540,000	3,000,000
BOE admin fees				(10,000)	(10,000)	(10,000)	(10,000)	(40,000)
Net cash flow from State			210,000	740,000	740,000	740,000	530,000 (3)	2,960,000 (1)
County Payments (FY 2004-05)								
State Dept of Finance estimate	100%		450,000	900,000	900,000	900,000	450,000	3,600,000
	25%		112,500	225,000	225,000	225,000	112,500	900,000
Adjustment from 12 to 10.5 months								(112,500)
County ERAF distribution	25%				393,750	393,750		787,500
Annual reconciliation, per State :								
Under-estimated revenue							100,000	100,000
Annual cash flow, per State					393,750	393,750	100,000	887,500
May/June revenue distributed								
in subsequent year advance							112,500 (c)	112,500 (b)
Net cash flow from County					393,750	393,750	212,500 (4)	1,000,000 (2)
County Payments (Future years)								
State Dept of Finance estimate	100%		450,000	900,000	900,000	900,000	450,000	3,600,000
	25%		112,500	225,000	225,000	225,000	112,500	900,000
County ERAF distribution	25%				450,000	450,000		900,000
Annual reconciliation, per State							100,000	100,000
Cash flow accrued into prior year					(112,500) (c)			(112,500)
May/June revenue distributed								
in subsequent year advance							112,500	112,500 (b)
Net cash flow from County					337,500	450,000	212,500 (5)	1,000,000 (2)

Footnotes

(a) (b) (c) See intra-page references

(1) (2) (3) (4) (5) See references to journal entries on subsequent page

TRIPLE FLIP EXAMPLES
Fund Level Statements (With Seven Month + Availability Period)
and Accrual-basis Government-wide Statements

Continued

Financial Statement Presentation

\$ 3,960,000

Taxes:

Sales tax

① 2,960,000

In-lieu sales tax

② 1,000,000

Year-end Journal Entries

	<u>Debit</u>	<u>Credit</u>
Due from other governments	742,500	
Sales tax revenue		③ 530,000
In-lieu sales tax revenue		④ ⑤ 212,500

TRIPLE FLIP EXAMPLES
Fund Level Statements (With 90-day Availability Period)

Assumptions									
	<u>July-Sept</u>	<u>Oct-Dec</u>	<u>Jan-Mar</u>	<u>Apr-Jun</u>		<u>Total</u>			
Sales Tax:									
1.00% Bradley Burns allocation*	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000			
0.75% New local allocation*	750,000	750,000	750,000	750,000		3,000,000 (a)			
0.25% New State allocation	250,000	250,000	250,000	250,000		1,000,000 (b)			
* Most common tax rates; some cities differ									
Cash Flow									
	<u>July-Sept</u>	<u>Oct-Dec</u>	<u>Jan-Mar</u>	<u>Apr-Jun</u>	<u>After June 30</u>	<u>Total</u>			
Board of Equalization Payments:									
<u>Point of Sale</u>	<u>City Receipt</u>								
July	Sep	30%	210,000			210,000			
Aug	Oct	30%		210,000		210,000			
Sep	Nov	40%		280,000		280,000			
	Dec			50,000		50,000			
Oct	Dec	30%		210,000		210,000			
Nov	Jan	30%		210,000		210,000			
Dec	Feb	40%		280,000		280,000			
Reconciliation	Mar			50,000		50,000			
Jan	Mar	30%		210,000		210,000			
Feb	Apr	30%		210,000		210,000			
Mar	May	40%		280,000		280,000			
Reconciliation	June			50,000		50,000			
Apr	Jun	30%		210,000		210,000			
May	July	30%			210,000	210,000			
Jun	Aug	40%			280,000	280,000			
(A) Reconciliation	Sept				50,000	50,000			
Gross cash flow from State			210,000	750,000	750,000	750,000	540,000 (a)	3,000,000	
BOE admin fees				(10,000)	(10,000)	(10,000)	(10,000)		(40,000)
Net cash flow from State			210,000	740,000	740,000	740,000	530,000 (4)	(b)	2,960,000 (1)
County Payments (FY 2004-05)									
State Dept of Finance estimate	100%	450,000	900,000	900,000	900,000	450,000		3,600,000	
	25%	112,500	225,000	225,000	225,000	112,500		900,000	
Adjustment from 12 to 10.5 months								(112,500)	
County ERAF distribution	25%			393,750	393,750			787,500	
Annual reconciliation, per State :									
Under-estimated revenue						100,000		100,000	
Annual cash flow, per State		-	-	393,750	393,750	100,000		887,500 (2)	
May/June revenue distributed							112,500 (c)	112,500	
in subsequent year advance									
Net cash flow from County		-	-	393,750	393,750	212,500 (5)	(b)	1,000,000	
County Payments (Future years)									
State Dept of Finance estimate	100%	450,000	900,000	900,000	900,000	450,000		3,600,000	
	25%	112,500	225,000	225,000	225,000	112,500		900,000	
County ERAF distribution	25%			450,000	450,000			900,000	
Annual reconciliation, per State						100,000		100,000	
Prior year cash flow				(c) (112,500)				(112,500)	
May/June revenue distributed							112,500	112,500	
in subsequent year advance									
Net cash flow from County		-	-	337,500	450,000	212,500 (6)	(b)	1,000,000 (3)	

Footnotes

- (A) Cities with 60-day availability periods: Exclude September cash flow from revenue and receivable
- (a) (b) (c) See intra-page references
- (1) (2) (3) (4) (5) (6) See references to journal entries on subsequent page

TRIPLE FLIP EXAMPLES
Fund Level Statements (With 90-day Availability Period)

Continued

Financial Statement Presentation

FY 04-05 Year of Implementation

<u>\$ 3,847,500</u>	
Sales tax	① 2,960,000
In-lieu sales tax	② 887,500

Future Years

<u>\$ 3,960,000</u>	
Sales tax	① 2,960,000
In-lieu sales tax	③ 1,000,000

Year-end Journal Entries

	<u>Debit</u>		<u>Credit</u>
Due from other governments	742,500		
Sales tax revenue		④	530,000
Deferred revenue		⑤ ⑥	212,500

Note

The entry listed above is for fund-level reporting. The following additional entry is required for government-wide reporting to bring revenue up to the full accrual basis:

	<u>Debit</u>		<u>Credit</u>
Deferred revenue	212,500		
In-lieu sales tax		⑤ ⑥	212,500

II. Motor Vehicle License Fee - "VLF Swap"

A. Background Information

- The State has previously assessed a 2% of value Motor Vehicle License Fee (VLF) on car registrants on behalf of local governments.
- During FY 03-04, the State dropped this fee from 2% to .67%. Except for the first three months of year (see "VLF Loan Section Below"), the State back-filled this fee reduction with other State funds, keeping local government revenue "whole."
- Beginning in FY 04-05, the local government share of Motor Vehicle License fees has further narrowed. Cities will continue to receive the .67% portion of the fee directly from the State, but this amount will now be net of County realignment and administrative fee reductions. Cities should continue to record this portion of VLF revenue in the same manor as before the Swap.
- The State has now backfilled the 2% to .67% fee reduction VLF revenue loss with an additional allocation of local property tax from County ERAF funds.

B. New Cash Flow - "VLF Swap"

- For a transition year of FY 04-05, the State has estimated each local government's share of VLF. Counties are scheduled to distribute this estimate to Cities in two installments, in

January and May. Also for this transition year, a true-up reconciliation between actual VLF and the State estimate is scheduled by the State by September 1, 2005. County distribution of this true-up is scheduled for January of the following year.

- For FY 05-06 and beyond, the VLF Swap will be valued at the original FY 04-05 amount, plus annual growth at the rate of the jurisdiction’s growth in assessed valuation.

C. New Accrual Policies – “VLF Swap”

- For the FY 04-05 transition year, the true-up distribution scheduled for January 2006 is subject to accrual at June 30, 2005 if the City has defined a availability period of 7 months or greater. This may be an immaterial amount.
- For FY 05-06 and beyond, no accruals are necessary in the fund or government-wide statements, since County distributions to Cities are scheduled for January and May.

D. Revenue Classification/Financial Statement Presentation - “VLF Swap”

- FY 04-05 (transition year):
 - Classification: “Intergovernmental/In-lieu VLF”
 - Rationale: Valuation still based upon original VLF
- FY 05-06 and beyond:
 - Classification: “Taxes/Property Tax”
 - Rationale: Measurement and growth is now based upon assessed valuation

III. Property Tax - “ERAF III”

A. Background Information

- FY 04-05 and FY 05-06: Local governments have agreed to a two-year property tax revenue reduction and shift to the State in exchange for support of Measure A, a voter-approved ballot measure that now offers protection to local governments from future state revenue losses.
- The revenue shift will be implemented through a temporary reduction in the City’s local property tax allocation and a corresponding contribution to the County ERAF fund. As discussed above, the County ERAF Fund now provides distributions back to Cities for the Triple Flip and VLF Swap revenue reallocations.
- This revenue shift is the third ERAF shift of property taxes from local governments. The first two, implemented during FY 92-93 and FY 93-94, continue to cause ongoing reductions of property tax revenue.

B. Cash Flow

- Property tax is distributed to Cities periodically throughout year as received by the Counties. The most significant payments occur in December and April as tax bills become due from property owners.
- The annual ERAF contributions are a fixed annual amount, calculated by the State.
- The ERAF contribution reduces the City’s property tax distribution from the County.

C. Accrual Policies

- ERAF III does not require any change to normal year-end property tax accruals of subsequent County receipts.

D. Revenue Classification/Financial Statement Presentation

- No new revenue classifications are required. Property tax revenue for the two impacted fiscal years will simply be a lower amount than in prior years. Cities may choose to asterisk its

trend information in statistical section of its financial statements to explain the two-year shortfall.

IV. Motor Vehicle License Fee - "VLF Loan"

A. Background

- As discussed above, during FY 2003-04, The State withheld three months of VLF backfill revenues from its normal distributions to Cities. During this period, consumer fee had been restored from .67% to 2%, but the increase was subsequently rescinded and refunded to consumers. The State backfill was restored beginning with the fourth month of the year.
- Lost revenues have been quantified and are available, by jurisdiction, on the State Controller's web site.
- The FY 2004-05 State budget calls for repayment of this "VLF Loan" in FY 06-07.

B. Accrual Policies for Loan

- The State's loan commitment is measurable and should be considered for accrual.
- Since loan repayment is not scheduled until FY 06-07, the availability test is not met. Accordingly, the loan receivable should be offset with deferred revenue on the Fund level modified-accrual financial statements. This keeps the value of the loan receivable out of Fund Balance.
- The deferral should be reversed for accrual-based reporting on the government-wide financial statements. This includes the loan value in net assets.
- The purpose of this white paper is to provide accounting guidance and not to provide judgment about the collectability of this receivable, which is a management estimate. If a jurisdiction conservatively concludes that realization is not probable, an allowance for doubtful accounts account could be set up, for a net receivable of zero. If the agency makes this determination, the allowance should be consistent on both the fund level and entity wide statements.

C. Revenue Classification/Financial Statement Presentation

- If revenue is recognized on accrual-basis entity wide statements, the revenue retains its intergovernmental classification.

D. Securitization

- Financing programs have become available for cities to "sell" their VLF loan receivable to a third party for accelerated cash flow.
- The sale of a receivable does not change the nature or classification of the underlying revenue. In the year in which the receivable becomes available for fund-level reporting, the revenue would continue to be classified as Intergovernmental/VLF.
- Government-wide statements would recognize Intergovernmental/VLF revenue in the year in which the loan was first recorded.

V. State Mandates - "SB 90 Claims"

- In some cases, the State has reimbursed local governments for the cost of implementing State mandates. These reimbursements have been inconsistently funded by the State.
- Measure 1-A, the same ballot measure discussed with "ERAF III" above, provides some additional commitment by the state to resume repayments.
- However, due to the uncertainty prompted by the volatility of these transactions in the past, a case can be made for recording these reimbursements when and if received, or when the probability of collection increases.
- If a receivable is recorded, it could be offset with an allowance for doubtful accounts to reflect the uncertain probability of collection.
- At a minimum, deferred revenue should offset any receivable on the fund level modified-accrual statements to reflect the deferred availability of these reimbursements.

SB 1096 GUIDELINES

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return here.**

Prepared by:
The Accounting Standards Committee of the
California State Association of County Auditors

Uniform Guidelines for the Implementation
Of Senate Bill No. 1096 as Amended by Assembly Bill No. 2115
Concerning Funding Provisions Relative to Counties, Cities, Special Districts,
And Redevelopment Agencies in Connection with the State of California Budget
for Fiscal Year 2004-05 and Beyond

Prepared By:

**The Accounting Standards Committee of the
California State Association of County Auditors**

SB 1096 Guidelines
October 26, 2004

Section I – Introduction and Background

During the State of California Budget process for FY 2003-04 and FY 2004-05, there were three significant financial transactions that were legislated in order to cope with the State's fiscal problems. The first set of transactions to occur, was enacted during the FY 2003-04 fiscal year was a mechanism known as the Triple Flip. This was purely an exchange of revenues generated from 0.25% of the Bradley-Burns sales and use tax that was generally previously credited to the general funds of all cities and counties within the State of California. The idea here was that in order to pledge a sales tax revenue stream to the bondholders who purchase the State Economic Recovery Bonds, the state "flipped" the sales and use tax from the counties and cities to the bond trustee for debt service payments. In order to compensate lost revenue to cities and counties, a direct dollar for dollar replacement to the county's and each city in the county from the county Education Revenue Augmentation Fund. Since local ERAF fund amounts would be reduced, any additional revenue that would be lost from each ERAF would be replaced by direct subventions from the State of California's General Fund to each school, community college, and office of the county superintendents to maintain their respective funding levels.

The second financial transaction to occur was the increased contributions by local government (counties, cities, special districts, and redevelopment agencies) to each county's Education Revenue Augmentation Fund (ERAF I & II). The amount to be increased during the next two years (FY 2004-05 and FY 2005-06) to the individual county's ERAF fund is an aggregate of \$1.3 billion for each of the two years. This amount is in addition to the present statute that requires current ERAF contributions (ERAF I & II). The main difference here is that for the ERAF III shift, it (1) does not include year-to-year growth; and (2) that in FY 2006-07 the additional shift is ended.

The third set of financial transactions enacted during the fiscal year 2004-05 is the "swapping" of the discretionary vehicle license fee from cities and counties to the State of California. To ensure that no cities and counties are financially impacted, a dollar for dollar amount of funds will be replaced to each county and city in FY 2004-05 only. The source of these funds will be similar to the sales tax exchange in that each county's ERAF will be the source of these payments. Unlike the triple flip however, this "swap" for fiscal year 2004-05 will be permanent. The growth of the "in

lieu VLF will correspond to the annual local growth of each city and county increases in assessed valuation of taxable property. If the ERAF in any county is insufficient to satisfy the VLF for property tax swap, any additional amounts required will be drawn from the non basic aid schools share of property tax, which will then be replenished by the State General Fund.

It is recommended that the aforementioned shifts are done at the jurisdictional level (outside of the AB 8) process for the following reasons:

- 1) The ERAF III shift is for 2 years only
- 2) The triple flip is an exchange of sales and use tax for "in lieu sales tax". These amounts are not defined as secured or unsecured property tax.
- 3) The VLF swap is an exchange of discretionary vehicle license fees for "Property Tax In lieu of VLF. Although these in lieu taxes are property taxes, they are not secured or unsecured in the traditional sense, but are originated from each county's ERAF fund.

As with previous guidelines developed to implement other provisions of law, the objective of these guidelines are to: (1) develop a reasonable document counties may rely upon as an accepted standard to follow in complying with the statutes, (2) promoting uniformity in the implementation of the statutes and (3) eliminating unnecessary and costly time consuming and burdensome documentation and record keeping.

It is with deepest appreciation that we acknowledge the work of the following individuals and their respective staffs who significantly contributed to these guidelines:

- Rod Dole**, Sonoma County Auditor-Controller, Member
- Mark Norris**, Finance Director, County Of Sacramento, Member
- Dave Elledge**, Controller –Treasurer, County of Santa Clara, Member
- Steve Ybarra**, Auditor-Controller, County of Contra-Costa, Member
- Paul Abelson**, Chief Accountant, County of Contra-Costa
- Pam Johnston**, Tax Manager, County of Sonoma
- Kim Le**, Tax Manager, County of Sacramento
- Irene Lui**, Tax Manager, County of Santa Clara
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The League of California Cities
The Office of the Legislative Analyst, State of California
The Department of Finance, State of California
The Office of the California Assembly Budget Committee
The California Special District Association
MBIA Muni Services
HDL Property Tax Services
City of Fremont, CA

Section II - TRIPLE FLIP (0.25% Reduction to Bradley-Burns Sales Tax Authority)

II. A. "Triple Flip" Description and Definitions – Establishment of Special Funds

Proposition 57, passed by California Voters on March 2, 2004, approved the sale of Economic Recovery Bonds, to be paid by a new 0.25% percent sales tax. As described above, a portion of the general-purpose sales and use tax rate for local governments was suspended. Companion legislation also provided that property tax revenues be provided to offset the reduction in sales tax and use tax revenues.

The 2004 Budget Act estimate of revenue loss in 2004-05 due to the 0.25% rate reduction in the local sales and use tax is \$1.136 billion. This is called the "countywide adjustment amount".

Pursuant to Chapter 211, Statutes of 2004, a county's Educational Revenue Augmentation Fund (ERAF) is to be reduced by the "countywide adjustment amount", which shall be deposited in a "Sales and Use Tax Compensation Fund" that is established in the treasury of each county. The County Auditor shall allocate to each city and the county their share of the "countywide adjustment amount".

The following descriptions have been provided to assist you in (1) implementing the provisions of AB 7X and AB 1766, signed by Governor Davis in August 2003, and SB 1096 and AB 2115, signed by Governor Schwarzenegger in September 2004, (2) understanding various parts of the Triple Flip Guidelines, and (3) giving some insight into the committee's conclusions on the above bills.

Bradley-Burns Uniform Local Sales and Use Tax Law

If a county adopts a specified ordinance, this law authorizes that county to impose a local sales and use tax at a rate of 1.25%, and similarly authorizes a city, located within a county imposing such a tax rate, to impose a local sales tax rate of up to 1% which is credited against the county rate. Until the Economic Recovery Bonds are repaid, these tax rates are 1% and 0.75%, respectively.

Educational Revenue Augmentation Fund (ERAF)

A fund established by each county used to deposit those revenues equal to the determined property tax shift amounts from the county, cities, special districts, and payments from redevelopment agencies. The amount of revenue in the ERAF shall be allocated to school districts, county offices of education, and to community college districts.

Sales and Use Tax Compensation Fund (SUTCF)

A fund established by each county used to deposit property taxes that previously were deposited to the ERAF. Existing law requires the county auditor to allocate in-lieu local sales and use tax revenues from the Sales and Use Tax Compensation Fund to cities and counties to reimburse these entities for revenue losses resulting from the suspension of the Bradley-Burns Law tax rate mentioned above.

Countywide Adjustment Amount

An amount estimated by the Director of Finance, based on sales tax revenues in a county in a prior fiscal year, to reimburse cities and counties for the revenue losses resulting from the suspension of their Bradley-Burns Law tax rate authority. The "countywide adjustment amount" estimated by the Director of Finance shall be based upon the actual amount of local sales and use tax revenues transmitted to a county or a city in the prior fiscal year and any projected growth on this amount for the current fiscal year.

In Lieu Local Sales and Use Tax Revenue

This is the title of the revenue account in which any revenue transferred from the Sales and Use Tax Compensation Fund, to a county, city, or city and county, would be deposited in those entities.

Fiscal Adjustment Period

The period beginning with the 2004-05 fiscal year and continuing through the fiscal year in which the Director of Finance notifies the State Board of Equalization that the Economic Recovery Bonds have been paid or retired. The "Triple Flip" (.25% sales tax reduction) will discontinue at the end of the "fiscal adjustment period."

II. B. Notification by Department of Finance

County auditors will receive a letter by **September 1, 2004**, that indicates the "countywide adjustment amount" totaling \$1.136 billion and has two attachments. (Attachment B). The first is a statewide listing of each county's estimated 2004-05 "countywide adjustment amount", and the second is specific to each auditor and will include a breakdown of the specific county total into amounts for each city in the county and the unincorporated county area. The Department of Finance will also provide this information to the League of California Cities and the California State Association of Counties.

As specified in Revenue and Taxation Code 97.68(c)(1), the State Director of Finance is required to estimate and communicate, **by September 1 of each fiscal year**, the "countywide adjustment amount" based upon the actual amount of the local sales and use tax revenues transmitted to a county or a city in the prior fiscal year, to reimburse cities and counties for the revenue losses resulting from the suspension of their Bradley-Burns Law tax rate authority. The "countywide adjustment amount estimated by the Director of Finance shall be based upon the actual amount of local sales and use tax revenues transmitted to a county or a city in the prior fiscal year and any projected

growth on this amount for the current fiscal year. There will be only one transmittal from Finance annually by September 1, as specified in Revenue and Taxation Code 97.68(c)(1). After the first year, the Department of Finance will recalculate the actual amount of revenue losses and notify the County Auditor or adjustments to prior year estimates that shall be paid from the county's Sales and Use Tax Compensation Fund (SUTCF) or ERAF if there are insufficient funds within the SUTCF.

II. C. Calculations for Cities and Counties Reimbursement

The total "countywide adjustment amount" for 2004-05, and information on how the total "countywide adjustment amount" was allocated among counties and cities, is as follows:

Statewide Forecast Methodology

The development of the forecast for the major General Fund revenues begins with a forecast of national economic activity prepared by an independent economic forecasting firm. The Department of Finance's Economic Research Unit, under the direction of the Chief Economist, adjusts the national forecast based on the Department's economic outlook. The national economic forecast is used to develop a forecast of similar indicators for California activity.

After finalizing the forecasts of major national and California economic indicators, revenue estimates are generated using revenue-forecasting models developed and maintained by the Department of Finance. With each forecast, adjustments are made for any legislative, judicial, or administrative changes, as well as for recent cash results. The forecast is updated twice a year and released with the Governor's Budget by January 10, and the May Revision by May 14.

The Financial Research Unit in the Department of Finance is responsible for forecasting major General Fund revenues, including the personal income tax, the corporation tax, and the sales and use tax, as well as several special funds including vehicle license fees, motor vehicle registration fees, and fuel taxes. **The "countywide adjustment amount" is part of the sales and use tax forecast, and totals an estimated \$1.136 billion for 2004-05. This is less than one full year (more on this below).**

The sales tax forecast uses a multiple-regression model. The basis for the forecast is an estimate of quarterly total taxable sales. The model uses the following variables, developed by the Economic Research Unit (May Revision estimates in parentheses):

- * California wages and salaries (2004: 5.9%; 2005: 5.8%).
- * California unemployment rate (2004: 6.3%; 2005: 6.1%).
- * U.S. vehicles (2004: 1.7%; 2005: 0.7%).
- * California non-residential construction valuation (2004: -0.5%; 2005: 6.4%).
- * Consumer Goods Deflator (2004: 100.8; 2005: 100.8).

Once a forecast for quarterly taxable sales is done, these figures are multiplied by 5 percent (since the Department of Finance is forecasting General Fund revenues) and allocated among the months based on historical allocation factors as adjusted for special factors, like a final payment date falling on a weekend or holiday. The monthly General Fund cash is further adjusted for refunds, accounts receivable, new legislation, and any other known factor. These monthly amounts then become the monthly Agency cash

reported in the monthly Finance Bulletin (available on the Department of Finance web site at www.dof.ca.gov, see the link Monthly Finance Bulletins). Total taxable sales growth for 2004- 05 is estimated at 4.8 percent.

The \$1.136 billion "countywide adjustment amount" for 2004-05 is the fraction of the monthly Agency cash equivalent to the 0.25 percent rate for the second half of August 2004 through June 2005.

Upon release of the 2005-06 Governor's Budget on January 10, 2005, a 2005-06 "countywide adjustment amount" estimate will be available, and on May 14, 2005, the May Revision estimate will be available.

Countywide Adjustment Amount Allocation Among Counties and Cities

Proposition 57, passed by California voters on March 2, 2004, decreased the general-purpose sales and use tax rate for local governments by 0.25% by limiting counties to a sales tax rate of 1% and cities at 0.75%. This Proposition also provided that property tax revenues be provided to offset the reduction in sales tax and use tax revenues. Further, Chapter 211, Statutes of 2004, provides that a county's Educational Revenue Augmentation Fund is to be reduced by the "countywide adjustment amount," which is to be deposited in a Sales and Use Tax Compensation Fund that is established in the treasury of each county.

Applying the statewide estimate of taxable sales growth of 4.8 percent to each county does not account for variation among counties. Therefore, the Board of Equalization used historical actual sales by county to determine each county's adjustment amount. Within counties, past year actual allocations among the cities and the unincorporated county area were used to allocate the county total among the various entities.

For 2005-06, the Board of Equalization and Finance will be monitoring taxable sales in cities and counties that have notified the Board that significant additional retail activity would come on-line in 2004-05. This information may be used in development of the 2005-06 allocations. However, be aware that any increase in one city would result in decreases elsewhere.

II. D Adjustments and "True-ups"

Each year, the September 1 notification from the Department of Finance will include a reconciliation between the prior years sales and use tax countywide adjustment amount and the actual losses of Sales and Use Tax due to the Triple Flip. If the allocations from the Sales and Use Tax Compensation are less or more than the actual loss in the prior year, the adjustment to actual loss will be completed during the subsequent January allocation.

For fiscal year 2004-05, there has been some discussion that the \$1.136 billion amount is too high. The reasoning is that local governments will receive all revenues from sales for the second calendar quarter of 2004, and so for 2004-05 local governments should

receive a "countywide adjustment amount" equal to the loss of revenues for the third and fourth quarters of 2004 and the first quarter of 2005. The actual losses for these quarters due to the 0.25 percent rate reduction will be known by August 15, 2005. Then, the 2005-06 "countywide adjustment amount" would be the estimated loss for the second, third, and fourth quarters of 2005 and the first quarter of 2006 (as adjusted by the over or underestimate of \$1.136 billion compared with actual losses for the three quarters in 2004-05).

This issue is currently being analyzed, but the 2004 Budget Act included the \$1.136 billion "countywide adjustment amount", so no change to that amount is possible at this time. However, if the \$1.136 billion amount is found to be too high, then the 2005-06 "countywide adjustment amount" will be decreased accordingly in the September 1, 2005, letter. Department of Finance hopes to resolve the 3-quarter vs. 10.5 months issue by release of the Governor's Budget on January 10, 2005.

II. E Expiration of the Countywide Adjustment Amount

The 0.25% reduction in Local Sales and Use Tax Rate Authority will remain in effect until the State's Economic Recovery Bonds are fully redeemed.

II. F Settlement After the Final Adjustment Period

At this time, it is impossible to determine when the Triple Flip will cease. Revenue and Taxation Code Section 97.68 includes four different reconciliation processes depending on when, during the fiscal year, the State Director of Finance determines the bonds have been paid and the Triple Flip should cease. The timing of the final reconciliation is directly related to when the Board of Equalization can provide actual sales and use tax information for cities and counties to the State Director of Finance. In turn, the Director of Finance will provide instructions to the County Auditor regarding additional amounts due the cities and counties or reductions due to over payment. In simple terms, the reconciliation of the estimated loss, due to the 0.25% reduction, to the actual amounts reported by the Board of Equalization and directions from the Director of Finance will be completed during the next two to three January/May allocations.

We did not include the four reconciliation processes in the guidelines because it will only be necessary to understand one of the four reconciliation processes. Second, the expectation is the Triple Flip will continue for numerous years and an immediate understanding is unnecessary.

II.G Method and Timing of Allocations

You may wish to refer to the Appendix after reading this section. The Appendix includes a Triple Flip time chart of the notification and allocation process and implementation models reflecting the calculation of the allocation of taxes.

Half of the "countywide adjustment amount" shall be deposited to the Sales and Use Tax Compensation Fund during the Secured Property Tax allocation in December-January and the remaining balance in April-May. The County Auditor shall allocate revenues in the Sales and Use Tax Compensation Fund among the county and cities in the county.

Annually, during the "fiscal adjustment period", the auditor shall allocate one-half of the annual "countywide adjustment amount" during each January , and shall allocate the balance during each May.

After allocating the property tax amounts for ERAF I, II, and III to the Educational Revenue Augmentation Fund (ERAF), the auditor shall make the following accounting entries and transfers:

Example: Wine County's "countywide adjustment amount" for the cities and county is calculated, by the Department of Finance to be \$16,200,000. The County's share is \$2,900,000. The nine cities combined share is \$13,300,000.

Educational Revenue Augmentation Fund:

On or before January 31 and May 30, transfer one half of the "countywide adjustment amount" to the Sales and Use Tax Compensation fund.

Due to schools.....	\$8,100,000	
Due to Sales and Use Tax Compensation Fund...		\$.8,100,000

Due to Sales and Use Tax Compensation Fund...	\$8,100,000	
Cash.....		\$8,100,000

Sales and Use Compensation Fund:

On or before January 31 and May 31, receive and allocate, to the cities and county, one half of the "countywide adjustment amount".

Cash.....	\$8,100,000	
Due to City of Merlot		\$3,400,000
Due to City of Chardonnay		\$1,200,000
Due to City of Pinot Noir		\$ 800,000
Due to City of Zinfandel		\$ 400,000
Due to City of Shiraz		\$ 370,000
Due to City of Petite Shiraz		\$ 250,000
Due to City of Cabernet Sauvignon		\$ 180,000
Due to City of Sauvignon Blanc		\$ 50,000
Due to County of Wine		\$1,450,000

Due to City of Merlot	\$3,400,000
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Due to City of Chardonnay	\$1,200,000	
Due to City of Pinot Noir	\$ 800,000	
Due to City of Zinfandel	\$ 400,000	
Due to City of Shiraz	\$ 370,000	
Due to City of Petite Shiraz	\$ 250,000	
Due to City of Cabernet Sauvignon	\$ 180,000	
Due to City of Sauvignon Blanc	\$ 50,000	
Due to County of Wine	\$1,450,000	
Cash.....		\$8,100,000

County of Wine General Fund:

On or before January 31 and May 31, the county general fund receives the property tax "in lieu of sales and use tax revenue".

Cash.....	\$1,450,000	
"in lieu of sales and use tax revenue"		\$1,450,000

II. H Tax Exchange or Revenue Sharing Agreements

Existing tax exchange or revenue sharing agreements, entered into prior to July 1, 2004, between local agencies or between local agencies and non-local agencies "shall be deemed to be temporarily modified" to account for the reduction in sales and use tax revenues and dollar-for-dollar replacement with property taxes "in lieu of sales and use taxes". **The intent here is that there should not be a negative financial impact to the tax exchange or revenue sharing agreements, between the parties, as a result of the sales and use tax revenues being replaced with property taxes "in lieu of sales and use taxes" (Triple Flip). The city or county continues to receive tax revenue (sales and use taxes plus "in lieu sales and use tax revenues") equal to sales and use taxes prior to the "Triple Flip". Therefore, the change in the composition of the revenue should not impact the agreement(s) but the agreement "shall be deemed to be temporarily modified" to reflect the change in the composition of the revenue.**

Section III – Vehicle License Fee Swap

A. DEFINITIONS

Vehicle license fee description and adjustment amount

The Vehicle License Fee Adjustment Amount (VLF Adjustment), as defined in Revenue and Taxation Code Section 97.70(c)(1), is generally the replacement of the VLF backfill. This amount will be funded via a reduction to the ERAF amount available for allocation to all school districts, community college districts, and county office of education in accordance with Revenue and Taxation Code Section 97.70(a)(1)(A).

If the ERAF fund is insufficient to fund the VLF Adjustment amount, the Auditor shall reduce the amount of ad valorem property tax revenue that is otherwise required to be allocated to non basic aid districts and community college districts in the county for that fiscal year by an amount equal to the difference between the VLF Adjustment amount and the amount of ad valorem property tax revenue that is otherwise required to be allocated to the ERAF in accordance with Revenue and Taxation Code Section 97.70(a)(1)(B). These reductions are to be allocated among the various schools and college districts in proportion to their respective proportion of local secured assessed valuations.

The VLF Adjustment amounts for the County, Cities, County and City (San Francisco) are to be computed by the State Controller and provided to the County Auditor on or before September 15, 2004 per Revenue and Taxation Code Section 97.71(b)(3).

Vehicle License Fee Property Tax Compensation Fund (VLF Compensation Fund)

A fund established by each County used to deposit those property tax revenues equal to the determined VLF Adjustment amounts determined by the State Controller for the County, Cities, and County and City (San Francisco) per Revenue and Taxation Code Section 97.70(a)(2).

Property Tax In-Lieu of Vehicle License Fee

A property tax revenue account created by each County to record the allocation of revenues from the VLF Compensation Fund to the County and Cities.

B. CALCULATIONS FOR CITIES AND COUNTIES – FY 2004-05

The VLF Adjustment amounts for the FY 2004-05 are determined by the State Controller.

The VLF Adjustment amount is the resulting difference between the estimated total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and the estimated total amount of revenue that is required to be distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund under Revenue and Taxation Code Section 11005.

$$\begin{aligned} \text{VLF Adjustment Amount} & \text{ [Revenue and Taxation Code Section 97.70(c)(1)(A)]} \\ & = \text{[Revenue and Taxation Code Section 97.70(c)(1)(A)(i)]} - \text{[Revenue and Taxation} \\ & \quad \text{Code Section 97.70(c)(1)(A)(ii)]} \end{aligned}$$

C. CALCULATIONS FOR CITIES AND COUNTIES – FY 2005-06 AND BEYOND

For the FY 2005-06 and each fiscal year thereafter, the VLF Adjustment amount is calculated in accordance with Revenue and Taxation Code Section 97.70(c)(1)(B)(i) as follows:

Current year VLF Adjustment amount

= Prior Year VLF Adjustment amount multiplied by (1 + Percent increase in locally assessed values on taxable properties).

For the FY 2005-06, the Prior Year VLF Adjustment amount (FY 2004-05) will include a true-up amount to actual revenue. The true-up amount is the difference between the estimated 2004-05 VLF Adjustment amount provided by the State Controller and the actual 2004-05 VLF Adjustment amount that would have been distributed in accordance to Revenue and Taxation Code Section 97.70(c)(1)(B)(i)(I). On or before September 1, 2005, per Revenue and Taxation Code Section 97.76(b), the State Controller shall determine and provide the true-up amount to the County Auditor.

Percent increase in locally assessed values on taxable properties is the percentage change from the prior fiscal year in gross taxable locally assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment for those fiscal years in accordance with Revenue and Taxation Code Section 97.70(c)(1)(B)(i)(Ib).

Locally assessed rolls includes the Assessors "601" (secured, unsecured, HOPTR), Boats, Airplanes, and the public utility roll as produced by the State Board of Equalization. However, the unitary roll is not to be included.

Adjustments Due to Annexations

Pursuant to Revenue and Taxation Code 97.70(c)(II)(i)(II), for the first fiscal year for which a change in a city's jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the **city's current jurisdictional boundaries**.

D. METHOD AND TIMING OF ALLOCATIONS

The following describes the methodology and timing for the allocations of the LVF Swap as illustrated in Appendix A Schedule B.

D.1. Methodology for the Allocation of the VLF Adjustment:

D.1.a. Secured and Unsecured Tax Rolls and Homeowners Exemption

⇒ Transfer the 2004-05 VLF Adjustment amounts as determined by the State Controller from the ERAF to the VLF Compensation Fund.

The 2004-05 VLF Adjustment amounts are to be adjusted for their actual at the end of the fiscal year. If the actual allocations from the VLF Compensation Fund are less or more than the actual amount in the prior year, the adjustments to actual loss or gain will be completed during the subsequent January allocation.

- ⇒ For the FY 2005-06 and each fiscal year after
 VLF Compensation Fund amount
 = Prior Year VLF Adjustment amount multiplied by (1 + Percent increase in locally assessed values on taxable properties).
- ⇒ Record the allocations from the VLF Compensation Fund to the newly created Revenue account Property Tax In-Lieu of Vehicle License Fee.

D.1.b. Supplemental Tax Roll

- ⇒ Determine the Taxing Entities' applicable revenues for computation of Supplemental Apportionment factors
- ⇒ Adjust the County's, Cities' and ERAF's applicable revenues by adding the County's and Cities' VLF Adjustment amounts to the County's and Cities' applicable revenues and reducing the ERAF portion by these amounts.
- ⇒ Compute the Supplemental Apportionment factors using the Adjusted Taxing Entities' applicable revenues for Supplemental tax roll.

The allocation of supplemental roll property taxes will be based on factors including the conversion of VLF revenues to property tax dollars. The supplemental roll allocation factors will not however incorporate changes made from the Triple Flip or the ERAF III shift (See model for schedule of supplemental roll allocations.) The VLF revenue exchange for property taxes is a true change of intergovernmental revenue for taxes and the growth is based on the annual increase/decrease in assessed valuation. Therefore, it is appropriate that the growth be reflective in the supplemental tax allocations. On the other hand, the Triple Flip is an exchange of property tax dollars in lieu of sales tax and the growth remains based on sales tax transactions for each taxing jurisdiction. ERAF III is a temporary two-year shift of property tax dollars with no growth provisions and not intended to affect any other property tax allocation process. This change in the supplemental roll allocation policy is effective for the entire 2004-05 fiscal year.

Once the FY 2004-05 "true-up" calculations are received by County Auditors, there is no need to adjust the actual distributions of supplemental taxes made during FY 2004-05. The factors will be modified during the process of calculating the exchange (swap) during FY 2005-06. Therefore the supplemental factors reflecting the "true-up" calculations will be adjusted during FY 2005-06.

D.1.c. Unitary Tax Roll

For a County with a Unitary Roll growth in excess of 2%, beginning with fiscal year 2005-06 and any subsequent fiscal year in which the County's Unitary tax roll growth is in excess of 2%, and as long as the VLF Adjustments are still applicable; the County and Cities VLF Adjustment amounts shall share the excess 2% growth amount.

Unitary Tax Roll growth in excess of 2% for fiscal year 2005-06

- ⇒ Adjust the County's, Cities' and ERAF's 2004-05 deemed allocated revenues for the purpose of distributing the Unitary Tax Roll growth in excess of 2% by adding the County's and Cities' 2004-05 VLF Adjustment amounts to the County's and Cities' deemed allocated revenues and reducing the ERAF deemed allocated revenues by these amounts.
- ⇒ Compute the modified 2004-05 Apportionment factors using the Adjusted Taxing Entities' deemed allocated revenues for allocation of the 2005-06 growth portion of the Unitary tax roll growth in excess of 2%.

Unitary Tax Roll growth in excess of 2% for subsequent fiscal year

- ⇒ Adjust the County's, Cities' and ERAF's prior year deemed allocated revenues for the purpose of distributing the Unitary Tax Roll growth in excess of 2% by adding the County's

- and Cities' prior year VLF Adjustment amounts to the County's and Cities' deemed allocated revenues and reducing the ERAF deemed allocated revenues by these amounts.
- ⇒ Compute the modified prior year Apportionment factors using the Adjusted Taxing Entities' deemed allocated revenues for allocation of the current year growth portion of the Unitary tax roll growth in excess of 2%.

D.2. Timing of the Allocation

Revenue and Taxation Code Section 97.70(b)(2) requires the distribution of the 1st one-half (50%) of the VLF Adjustment amount on or before January 31st and the 2nd one-half of the VLF Adjustment amount on or before May 31st of each fiscal year.

Sample Journal Entries:

Educational Revenue Augmentation Fund:

On or before January 31 and May 30, transfer one half of the "VLF adjustment amount" to the VLF Compensation fund.

Due to ERAF.....	\$69,435,140	
Due to VLF Compensation fund		\$69,435,140
Due to VLF Compensation fund ...	\$69,435,140	
Cash.....		\$69,435,140

VLF Compensation Fund:

On or before January 31 and May 31, receive and allocate, to the cities and county, one half of the "VLF adjustment amount".

Cash.....	\$69,435,140	
Due to City of Zinfandel		\$ 1,440,204
Due to City of Shiraz		\$ 765,100
Due to City of Petite Shiraz		\$ 97,910
Due to City of Merlot		\$ 2,790,994
Due to City of Cabernet Sauvignon		\$ 3,514,836
Due to County of Wine		\$60,826,096

Due to City of Zinfandel	\$ 1,440,204	
Due to City of Shiraz	\$ 765,100	
Due to City of Petite Shiraz	\$ 97,910	
Due to City of Merlot	\$ 2,790,994	
Due to City of Cabernet Sauvignon	\$ 3,514,836	
Due to County of Wine	\$60,826,096	
Property tax In-Lieu of VLF - City of Zinfandel		\$ 1,440,204
Property tax In-Lieu of VLF - City of Shiraz		\$ 765,100

Property tax In-Lieu of VLF - City of Petite Shiraz	\$ 97,910
Property tax In-Lieu of VLF - City of Merlot	\$ 2,790,994
Property tax In-Lieu of VLF - City of Cabernet Sauvignon	\$ 3,514,836
Property tax In-Lieu of VLF - County of Wine	\$60,826,096

Section IV - Additional ERAF Contributions (ERAF III)

A) Description, Definitions, & Interpretations

During the 1992-93 State Budget process, the State Legislature and Governor struggled to balance an \$11 billion budget deficit. As part of the State's budget solution, the budget bills included a \$1.3 billion shift (ERAF I) in local property tax revenues from counties, cities, special districts, and redevelopment agencies to K-12 schools and community colleges.

During the 1993-94 State Budget process, the State Legislature and Governor shifted an additional \$2.6 billion shift (ERAF II) in local property tax revenues from counties, cities, special districts and redevelopment agencies to K-12 schools and community colleges in order to balance the State Budget.

These earlier shifts are both continuing, annual shifts, and the amounts shifted include growth. So, annual shifts that once were \$1.3 billion and \$2.6 billion have, and under existing law, will continue to grow significantly larger over time.

During the 2004-05 State Budget process, the State Legislature and the Governor enacted Senate Bill 1096 and Assembly Bill 2115, effectively shifting an additional \$1.3 billion in local property tax revenues from counties, cities, special districts and redevelopment agencies to K-12 schools and community colleges. This shift, referred to as ERAF III, is different from the previous two in that it is effective for only 2 years, FY 2004-05 and FY 2005-06, and is for fixed amounts with no provision for growth (the amount each jurisdiction loses in 2005-06 will be the same as the amount in 2004-05). Because of these differences, the ERAF III implementation is substantially different from the previous shifts. The most fundamental difference is that the ERAF III shift will be accomplished entirely outside of the AB 8 process.

The following definitions and interpretations have been made using various sources referenced. These definitions and interpretations were made to assist you in (1) implementing the provisions of SB 1096 and AB 2115, (2) understanding the various parts of these guidelines, and (3) giving some insight into the committee's conclusions on the above bills.

Administrative Cost Apportionment Factor

ERAF III will affect your SB 2557 administrative cost apportionment calculations. Refer to section V of these guidelines for further details.

Educational Revenue Augmentation Fund (ERAF)

A fund established by each county used to account for property tax revenues shifted by the State from counties, cities and special districts and property tax shift related

payments from redevelopment agencies to k-12 schools, community colleges and county offices of education pursuant to Revenue and Taxation Code section 97.2, 97.3 and 97.70, as well as disbursements to the Sales and Use Tax, and VLF Compensation Funds, as required by Revenue and Taxation Code sections 97.68 and 97.70 (see sections II and III of these guidelines).

Multi-County District

Multi-county district means any special district that includes territory in more than one county as of July 1, 1979. It is possible that a "known" single county district may actually be a multi-county district and vice versa. Consequently, it is advisable to check with the State Board of Equalization and/or State Controller for verification. Contrary to the earlier property tax shifts multi-county districts are not exempt from the ERAF III property tax shift.

Enterprise Special District

An enterprise special district is a special district that performs, as reported in the 2001-02 edition of the State Controller's Special Districts Annual Report, an enterprise function. For ERAF III purposes, the law excludes a fire protection district that was formed under the Shade Tree Law of 1909 set forth in Article 2 (commencing with section 25620) of the Government Code, a local health care district described in Division 23 (commencing with section 32000) of the Health and Safety Code, or a qualified special district as defined in section 97.34 of the Revenue and Taxation Code.

Non-Enterprise Special District

A non-enterprise special district is a special district that engages solely, as reported in the 2001-02 State Controller's Special Districts Annual Report, in non-enterprise functions, and a qualified special district as defined in Revenue and Taxation Code section 97.34.

For purposes of the ERAF III property tax shift, non-enterprise special districts do not include qualifying:

- Police protection districts,
- Fire protection districts
- Libraries
- Memorial districts, and
- Mosquito abatement & vector control districts

The State Controller may require each district's governing body or designee (e.g. Chief Financial Officer, etc) to certify the district meets exemption qualifications.

Revenues Pledged to Debt Service

Qualifying 1% Property Tax revenues pledged by special districts to debt service are exempted from the State Controller's calculations. Such revenues only qualify for exemption if they are the sole source of revenue pledged to repay a debt in FY 2002-03

for the acquisition or improvement of land, buildings, equipment, and improvements, including improvements to buildings.

The State Controller may require each district's governing body or designee (e.g. Chief Financial Officer, etc) to certify the amounts of revenue pledged as the sole source for repayment to pay debt service costs.

Extension of Redevelopment Plan Timelines

SB 1096 amends Health and Safety Code sections 33333.2 and 33333.6 to allow for the amendment of certain redevelopment timelines. When a redevelopment agency is required pursuant to Health and Safety Code section 33681.12, to make an ERAF III payment, a legislative body may amend the redevelopment plan to extend the timelines of the effectiveness of the redevelopment plan and to repay the indebtedness with the proceeds of property taxes from increment. They may extend the time limits by one year, for each year payment is made, if the time limit for effectiveness of the plan is 10 years or less from the last day of the fiscal year in which such a payment is made, or one year for each year in which payment is made, if the time limit for effectiveness of the plan is more than 10 years but less than 20 years from the last day of the fiscal year in which such a payment is made and other conditions are met.

DETERMINING THE PROPERTY TAX TRANSFER AMOUNT

B) Calculation for Counties:

Revenue and Taxation Code section 97.71(a)(1), added by Section 22 of Chapter 211, Statutes of 2004, and amended by Section 7 of Chapter 610, Statutes of 2004, lists each county's ERAF III shift amount. The total amount shifted for all counties and cities and counties in each of the two years is \$350 million.

C) Calculation for Cities:

Revenue and Taxation Code section 97.71(b)(2), added by Section 22 of Chapter 211, Statutes of 2004, and amended by Section 7 of Chapter 610, Statutes of 2004, defines the method of calculating the ERAF III shift amount for each city. The State Controller is responsible for making these calculations and will notify each County Auditor-Controller of the amounts to shift. (See Notifications section below.)

There are several calculations involved that when combined together with the calculations from section 97.71(b)(1); result in a \$350 million total to be shifted in each of the two years.

First, the city and county amount from section 97.71(b)(1) is subtracted from the \$350 million to arrive at the cities total shift.

Next, 1/3 of the cities total shift is prorated to each city based upon the pro-rata share of allocations to the city from the VLF account vs. comparable allocations to all cities statewide. The data used in the calculation will be from the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year.

Next, another 1/3 of the cities total shift is prorated to each city based upon the pro-rata share of sales and use taxes transmitted to the city under section 7204 vs. comparable

amounts transmitted to all cities statewide. The data used in the calculation will be from Table 21A of the 2002-03 edition of the State Board of Equalization Annual Report.

The final 1/3 of the cities total shift is prorated to each city based upon the pro-rata share of the total ad valorem property tax revenue allocated to the city for the 2002-03 fiscal year vs. comparable amounts for all cities statewide. The data used in the calculation will be from the 2001-02 State Controller's Cities Annual Report.

The amounts will then be totaled, and subject to the following limits:

The shift shall not be less than 2%, nor more than 4%, of a city's general revenues, as reported in the 2001-02 edition of the State Controller's Cities Annual Report. If any city has a calculated shift in excess of the 4% threshold, that excess shall be allocated to the remaining cities whose shift is below the limit. Such excess amounts will be allocated based on each City's ERAF III shifts as originally calculated.

D) Calculation for Special Districts:

Revenue and Taxation Code sections 97.72 and 97.73, added by Section 23 of Chapter 211, Statutes of 2004, and amended by Section 8 of Chapter 610, Statutes of 2004, define the method of calculating the ERAF III shift amount for each special district. The Department of Finance is responsible for finalizing these calculations and will notify each County Auditor-Controller of the amounts to shift. (See Notifications section below.)

The data used in these calculations will be from the 2001-02 State Controller's Special Districts Annual Report, unless the district wasn't included in that report, in which case the most currently available report will be used. If a district is located in more than one county, the county auditor will prorate the total shift amount among the affected counties using the ad valorem property taxes allocated to the District from each county.

The ERAF III calculations for special districts are more complex, with separate calculations for enterprise districts and non-enterprise districts. In both the enterprise and non-enterprise district calculations, the methods employed include steps to avoid shifting property taxes used for police, fire protection and libraries, services provided by local healthcare districts, memorial districts and mosquito abatement districts, and amounts pledged for debt service, as defined.

The simple explanation of the shift calculation is summarized immediately below; with further explanation following.

The special district calculations include several components: 1) An initial enterprise district shift, 2) the non-enterprise district shift, and 3) a final enterprise district shift.

The initial enterprise district shift can be summarized in two steps: 1) enterprise transit districts will shift 3% of the ad valorem property taxes reported in the 2001-02 State Controller's Special Districts Annual Report, and 2) for all remaining enterprise districts, the State Controller will calculate 40% of each district's ad valorem property tax, as reported in the 2001-02 State Controller's Special Districts Annual Report, with a limitation that no district shall have a shift amount greater than 10% of their total revenues reported in that Annual Report. In recognition that some enterprise districts also perform non-enterprise functions, the shift will amount to 40% of property tax revenues reported under enterprise functions and 10% of property tax revenues reported

under non-enterprise functions, all as reported in the 2001-02 State Controller's Special Districts Annual Report.

The non-enterprise district shift is 10% of each district's ad valorem property tax, as reported in the 2001-02 State Controller's Special Districts Annual Report.

The final enterprise district shift is an additional pro-rata shift amongst all the non-transit enterprise districts not at their 10% threshold for whatever amount is still required to bring the total special district shift to \$350 million, if necessary. In the process of accomplishing this, all enterprise special districts are protected by the 10% limitation.

For a multi-county special district, the county auditor will prorate the reduction amount between the counties using the amount of property taxes allocated to the District by each county.

Exception for Laguna Niguel Community Services District – The shift will be 4% instead of the non-enterprise 10% in 2004-05 and 2005-06, and 6% in 2006-07 and 2007-08, if the district is not dissolved.

E) Calculation for Redevelopment Agencies

Health and Safety Code section 33681.12, added by Section 15 of Chapter 211, Statutes of 2004, and amended by Section 4 of Chapter 610, Statutes of 2004, defines the calculation of the Redevelopment Agencies' ERAF III shift. The Department of Finance is required to perform the necessary calculations, prorating the \$250 million shift in two pots:

- (1) \$125 million prorated using net tax increment, defined as the increment apportioned to all agencies pursuant to Health and Safety Code section 33670, net of amounts passed through to affected agencies pursuant to sections 33401, 33607.5 or 33676, and
- (2) \$125 million prorated using total tax increment, which is the total increment apportioned to all agencies pursuant to Health and Safety Code section 33670, including any amounts passed through to affected agencies pursuant to sections 33401, 33607.5 or 33676.

In performing these calculations, the Department of Finance is required to use those amounts reported as the "Tax Increment Retained by the Agency" for all agencies and for each agency in the most recent published edition of the Controller's Community Redevelopment Agencies Annual Report. This provision allows for a second calculation for the 2005-06 fiscal year, based on the State Controller's Community Redevelopment Agencies Annual Report for Fiscal Year 2003-04.

A final note regarding redevelopment agencies is the provision for accepting revised reports. If the Controller accepts a revised report on or before September 1, 2005, the Department of Finance will use the alternate data as provided by the Controller.

F) Calculation for City and County's (San Francisco)

Revenue and Taxation Code sections 97.71(a)(1) and 97.71(b)(1) were added by Section 22 of Chapter 211, Statutes of 2004, and amended by Section 7 of Chapter 610, Statutes of 2004. Section 97.71(a)(1) lists each County's ERAF III shift amount, and

includes an amount for the State's only city and county. Section 97.71(b)(1) requires an additional shift for the city and county calculated by taking \$350 million times the pro-rata share of allocations to the city and county from the VLF account vs. comparable allocations to all cities and counties statewide, using the State Controller's Monthly Motor Vehicle License Fee Reports for the 2002-03 fiscal year for the source data.

G) NOTIFICATION

For the 2004-05 and 2005-06 fiscal years, on or before September 15, the State Controller shall notify each County Auditor-Controller of the total reduction amount for each city (and city and county).

On or before October 25, 2004, the State Controller shall notify the Department of Finance of the special district amounts calculated pursuant to Revenue and Taxation Code sections 97.72 and 97.73; and on or before November 12, 2004, the Department of Finance shall notify each County Auditor-Controller of the final reduction amounts for each special district.

For the 2004-05 and 2005-06 fiscal years, on or before November 15, the Department of Finance shall notify each County Auditor-Controller of the total amount to shift for each redevelopment agency in his or her county, and each agency and legislative body of their respective shift.

Redevelopment agencies shall, by March 1, notify the County Auditor-Controller as to how the agency intends to fund the allocation or that the legislative body intends to remit the amount in lieu of the agency pursuant to Health and Safety Code section 33681.14.

H) METHOD AND TIMING OF ALLOCATIONS TO ERAF

The following discussion outlines the major provisions of the method and timing of allocations to the ERAF Fund and is followed by sample journal entries. You may wish to also refer to the Appendix after reading this section, as it contains an implementation model reflecting these additional contributions to ERAF.

General Rule - That amount of revenue not allocated to a county, city, city and county, or special district or paid by a redevelopment agency as a result of the ERAF III provisions, shall be deposited in the county ERAF and allocated as specified in subdivision (d) of Revenue and Taxation Code section 97.3.

County May Borrow – Under conditions specified in Health and Safety Code section 33681.12(i), a county may enter into a loan agreement with its redevelopment agency for the agency to fund all or a portion of its ERAF III shift, with terms that the loan is repaid with interest within the three years subsequent to the year the agreement is entered into.

Cities May Pay Directly - In lieu of a property tax reduction a city may transmit funds directly to the County Auditor-Controller for deposit into the ERAF. If, however, such a transfer does not occur prior to October 1, then the Auditor-Controller shall make the required shift that year.

Redevelopment Agency Amounts Must Be Paid Directly– A redevelopment agency shall, prior to May 10, remit the necessary amounts to the County Auditor-Controller for deposit directly into the ERAF. If an agency is unable to make the necessary payment, the sponsoring agency (city or county) may make the payment pursuant to section Health and Safety Code section 33681.14, or may be required to make the payment pursuant to Health and Safety Code section 33681.13. If the legislative body is to make the payment and fails to do so by May 10, then the County Auditor shall, no later than May 15, allocate such amounts from taxes otherwise due the legislative body, as required by Health and Safety Code sections 33681.13(e) or 33681.14(c).

Redevelopment Agency May Borrow - Under conditions specified in Health and Safety Code section 33681.12(b), in each year a redevelopment agency may borrow up to 50% of the funds otherwise required to be allocated to their low and moderate housing fund in that year to fund all or a portion of its ERAF III payment. Repayment is required within 10 years of the date the loan funds are remitted to the County Auditor for deposit into the ERAF.

In addition, Health and Safety Code section 33681.15 permits an agency to borrow such funds that are needed to make their payments from an “authorized issuer”, as defined in the section, and under numerous conditions; and an authorized issuer is authorized to issue bonds to raise the funds necessary to make the loans. Furthermore, amounts used to repay such loans from an authorized issuer are to be deducted from the amount of property tax revenue deemed to have been received by the agency.

The Character of Redevelopment Agency Payments – Health and Safety Code section 33681.12 declares the ERAF III payments required of a redevelopment agency, including any amounts owed as a result, constitute an indebtedness of the project to which they relate, payable from taxes allocated to the agency pursuant to Health and Safety Code section 33670 (i.e. tax increment).

Sample Journal Entries:

Example: Wine County, it's 8 cities and 3 special districts are collectively shifting \$9,000,000 to ERAF. The county continues to calculate and account for property taxes using the AB 8 apportionment process, unaffected by ERAF III. The ERAF III transfer and related entries outlined below accomplish the shift outside of the AB 8 process.

Educational Revenue Augmentation Fund:

Record amounts due to ERAF from the county, cities and special districts.

Due from Wine County Water District	\$ 1,500,000
Due from Wine County Sanitation District	\$ 1,400,000

Due from Wine County Transit District	\$ 100,000	
Due from City of Merlot	\$ 500,000	
Due from City of Chardonnay	\$ 200,000	
Due from City of Pinot Noir	\$ 800,000	
Due from City of Zinfandel	\$ 400,000	
Due from City of Shiraz	\$ 300,000	
Due from City of Petite Shiraz	\$ 400,000	
Due from City of Cabernet Sauvignon	\$ 300,000	
Due from City of Sauvignon Blanc	\$ 100,000	
Due from County of Wine	\$ 3,000,000	
Due to Schools		\$9,000,000

Record cash receipts from deposits and apportionments.

Cash	\$ 9,000,000	
Due from Wine County Water District		\$ 1,500,000
Due from Wine County Sanitation District		\$ 1,400,000
Due from Wine County Transit District		\$ 100,000
Due from City of Merlot		\$ 500,000
Due from City of Chardonnay		\$ 200,000
Due from City of Pinot Noir		\$ 800,000
Due from City of Zinfandel		\$ 400,000
Due from City of Shiraz		\$ 300,000
Due from City of Petite Shiraz		\$ 400,000
Due from City of Cabernet Sauvignon		\$ 300,000
Due from City of Sauvignon Blanc		\$ 100,000
Due from County of Wine		\$ 3,000,000

Note: The distribution of these ERAF funds to the schools, community colleges and county offices of education would be accomplished at the same time and in the same manner as the distribution of other ERAF funds.

Record the distribution of funds to schools.

Due to schools.....	\$ 9,000,000	
Cash.....		\$ 9,000,000

County of Wine General Fund

Record amounts due to ERAF from the county.

Property tax revenue.....	\$ 3,000,000	
Due to ERAF.....		\$ 3,000,000

Distribute funds to ERAF.

Due to ERAF.....	\$ 3,000,000	
Cash		\$ 3,000,000

Similar entries would be required for any city or special district's funds maintained in the finance system that are allocated and shifting property taxes as a result of ERAF III):

Section V – Other Provisions

A) Hold Harmless to Basic Aid Counties

Revenue and Taxation Code Section 97.68 (f)(1) and Revenue and Taxation Code Section (97.70 (f)(1) provides that any basic aid counties will not be financially impacted due to the imposition of the Triple Flip or the VLF Swap. A basic aid county is one where all the K-12 school districts, community college districts, and County Offices of Education (including special education programs) are funded at their respective basic aid levels. Therefore, in calculating the amount of remaining funds that are available for redistribution to contributing taxing agencies, the amount of the VLF swap or the triple flip sales taxes shall not reduce these additional or remaining funds.

B) Hold harmless to Fiscal Contracts (VLF Swap)

Similar to the hold harmless provisions relative to the "triple flip" as previously discussed, Revenue and Taxation Code Section 97.70 (g) provides that any tax exchange or revenue sharing agreements between local or non local agencies are to be deemed modified to account for the reduced amount of Vehicle License Fees that are replaced by the amount of property tax in lieu of motor vehicle licenses fees by the enactment of this statute.

C) Effect on Property Tax Administration Fees (SB 2557)

Revenue and Taxation Code 97.75 is added to statute that prohibits the imposition of any fee, charge, or other levy on a city for the administration and calculations required for the property tax shift pursuant to the Triple Flip, or the VLF swap for the 2004-05 and 2005-06 years only. In subsequent years, costs associated with these items will be included and allocated formulas should be adjusted accordingly. (See Appendix K)

D) Effect on SB 90 Mandated Cost Claims

Section 49 of SB 1096 states that if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts shall be made according to existing SB 90 claims recovery processes for FY 2004-05 and FY 2006-07 only. Subsequent years will be reimbursed through the Property Tax Administration Fee (SB 2557) process.

E) Hold Harmless to Fiscal Contracts (Triple Flip)

Existing tax exchange or revenue sharing agreements, entered into prior to July 1, 2004, between local agencies or between local agencies and non-local agencies "shall be deemed to be temporarily modified" to account for the reduction in sales and use tax revenues and dollar-for-dollar replacement with property taxes "in lieu of sales and use taxes". The intent here is that there should not be a negative financial impact to the tax

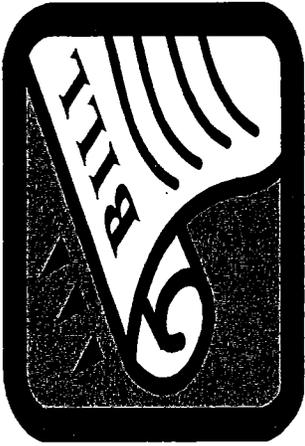
exchange or revenue sharing agreements, between the parties, as a result of the sales and use tax revenues being replaced with property taxes "in lieu of sales and use taxes" (Triple Flip). The city or county continues to receive tax revenue (sales and use taxes plus "in lieu sales and use tax revenues") equal to sales and use taxes prior to the "Triple Flip". Therefore, the change in the composition of the revenue should not impact the agreement(s) but the agreement "shall be deemed to be temporarily modified" to reflect the change in the composition of the revenue.

F) State Reporting Requirements

Revenue and Taxation Code Section 97.70(c)(C) (4) requires the County auditor to report to the State Controller the actual vehicle license fee adjustment amount for the county and each city in the county for that fiscal year on or before June 30.

2004 – 05 BUDGET ACT

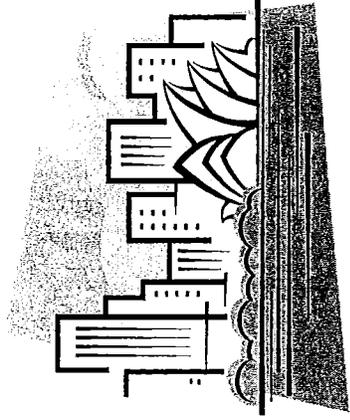
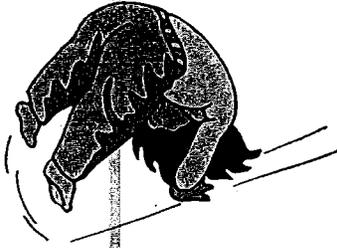
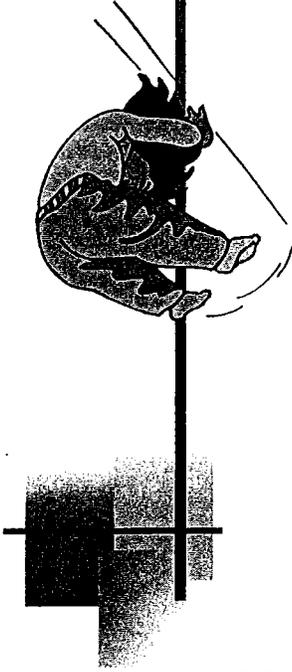
SB1096 – AB2115

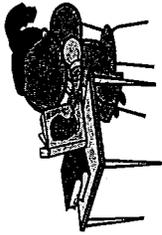
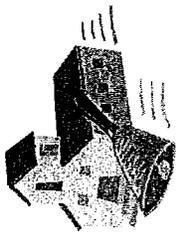


ERAF III

TRIPLE FLIP

VLF





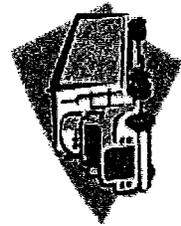
ADDITIONAL ERAF CONTRIBUTION (ERAF III SHIFT)

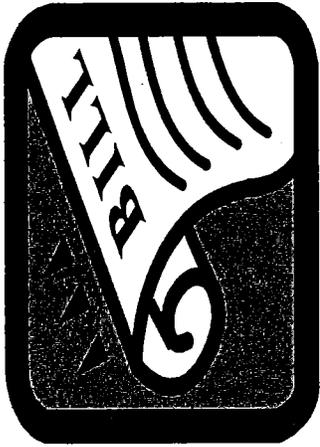


BRADLEY BURNS SALES AND USE TAX (TRIPLE FLIP)



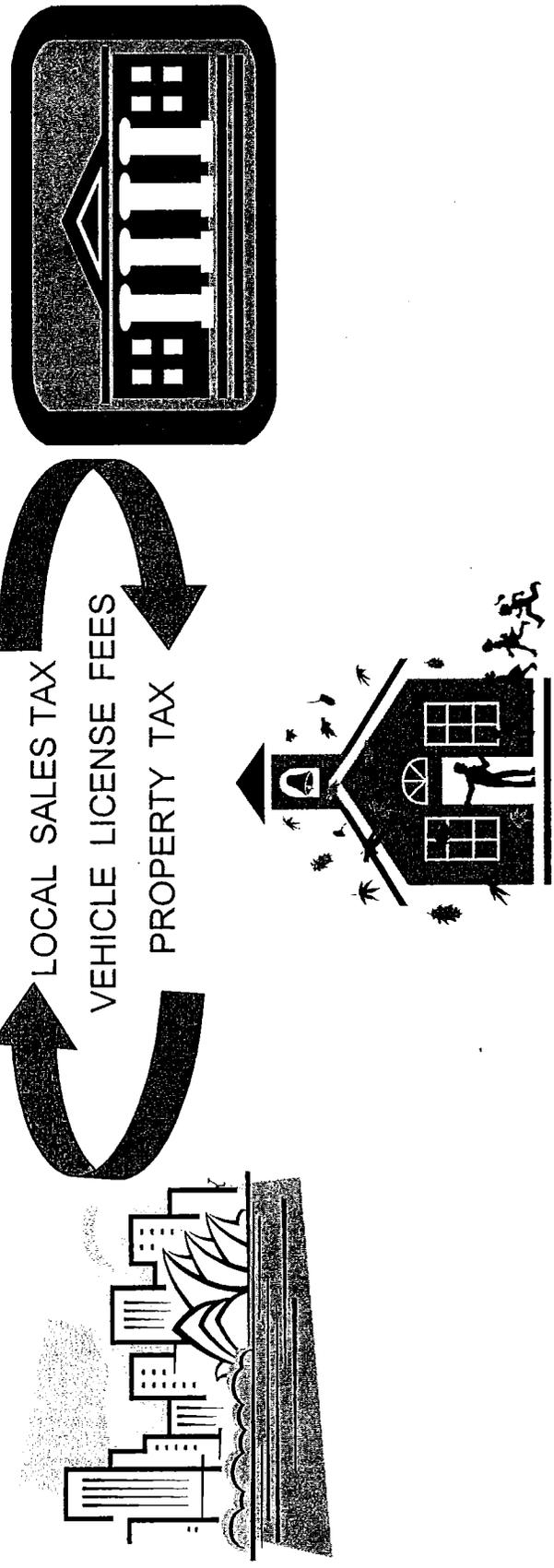
VEHICLE LICENSE FEE SWAP (VLF)

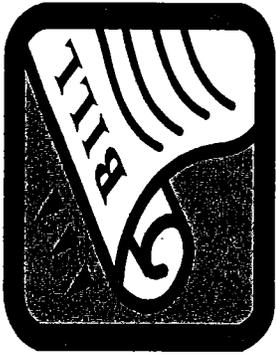




2004-05 BUDGET ACT

**GENERATES TAX REVENUES EXCHANGES BETWEEN SCHOOLS (ERAF),
LOCAL CITIES/COUNTIES, TAXING AGENCIES & STATE**

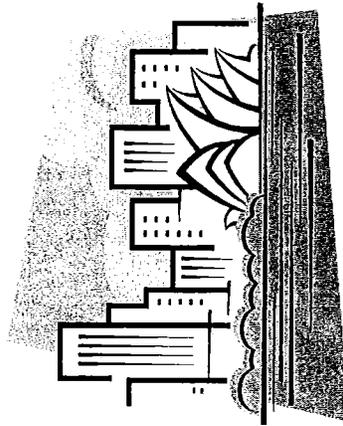




2004-05 BUDGET ACT

ERAF III CONTRIBUTION SHIFT

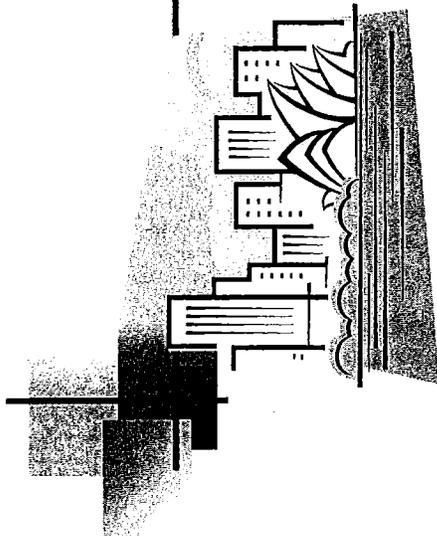
SENATE BILL 1096 AND ASSEMBLY BILL 2115 SHIFT \$1.3 BILLION IN LOCAL PROPERTY TAX REVENUES TO ERAF FUND



1.3 BILLION
SHIFT COUNTYWIDE ERAF



LOCAL CITIES / COUNTIES / SPECIAL DISTRICTS /
COMMUNITY REDEVELOPMENT AGENCIES



2004-05 BUDGET ACT

ERAF III CONTRIBUTION SHIFT

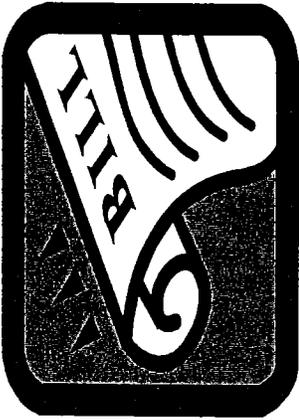


**LOCAL CITIES / COUNTIES / SPECIAL DISTRICTS /
COMMUNITY REDEVELOPMENT AGENCIES**

ERAF

ERAF SHIFT COUNTY & STATEWIDE TOTALS

AGENCIES	LA COUNTY	STATEWIDE
LOCAL CITIES	107,382,432	350,000,000
COUNTIES	103,217,625	350,000,000
SPECIAL DISTRICTS	56,365,029	350,000,000
COMMUNITY REDEVELOPMENT AGENCIES	<u>64,824,001</u>	<u>250,000,000</u>
TOTAL	331,789,087	1,300,000,000



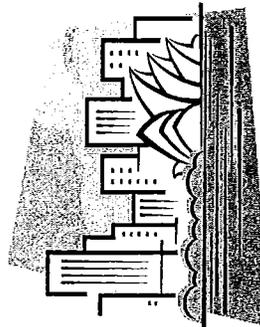
2004-05 BUDGET ACT

BRADLEY BURNS SALES AND USE TAX REDUCTION

- CREATES DEDICATED TAX REVENUE STREAM TO BONDHOLDERS OF STATE ECONOMIC RECOVERY BONDS

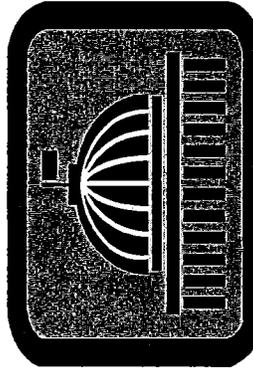
673

LOCAL CITIES / COUNTIES

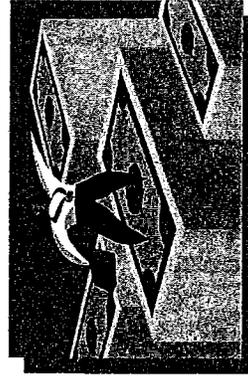


.25% OF LOCAL SALES & USE TAX REVENUE

STATE FISCAL RECOVERY FUND



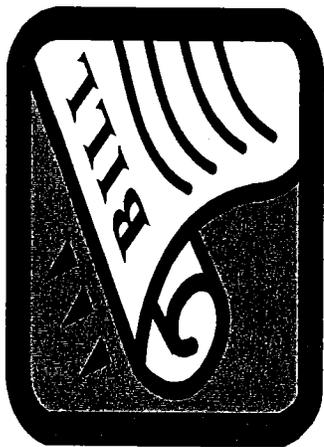
BONDHOLDERS



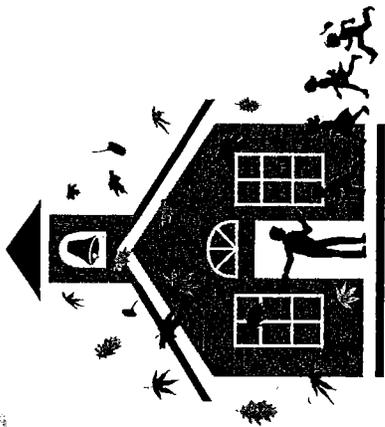
DECREASES THE GENERAL PURPOSE SALES & USE TAX RATE FOR LOCAL GOVERNMENTS BY .25% BY LIMITING COUNTIES TO A SALES TAX RATE OF 1% AND CITIES AT .75%.

.25% SALES AND USE TAX FROM COUNTIES AND CITIES TO BOND TRUSTEE FOR DEBT SERVICE PAYMENT

6

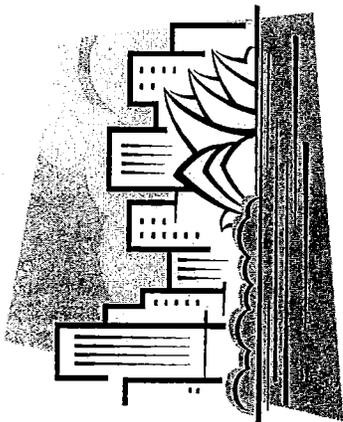


TRIPLE FLIP



ERAF

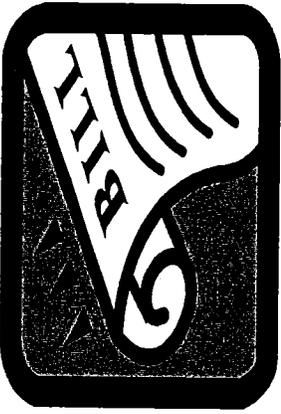
ERAF IN-LIEU
SALES & USE TAX



LOCAL CITIES / COUNTY

TRIPLE FLIP

ERAF	(280,596,109)
CITIES	269,702,458
COUNTY	10,893,651

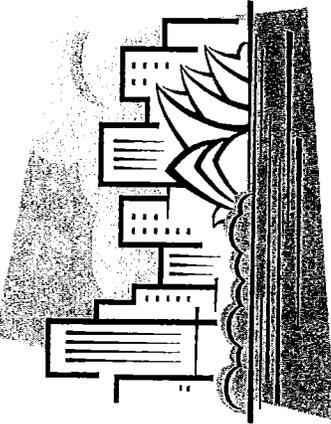


2004-05 BUDGET ACT

TRANSFER OF VEHICLES LICENSE FEES

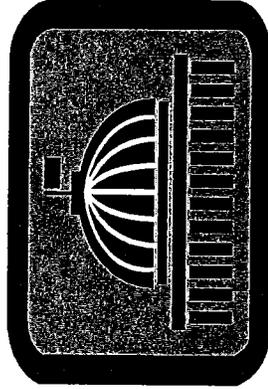
- PERMANENT REDUCTION IN THE VEHICLE LICENSE FEE FROM 2% TO .65%.

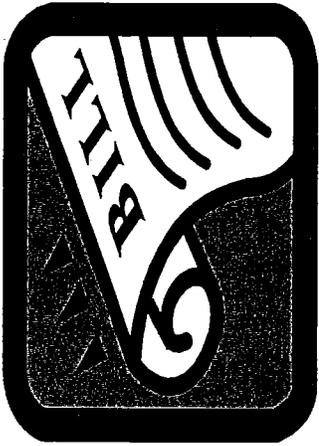
LOCAL CITIES / COUNTIES



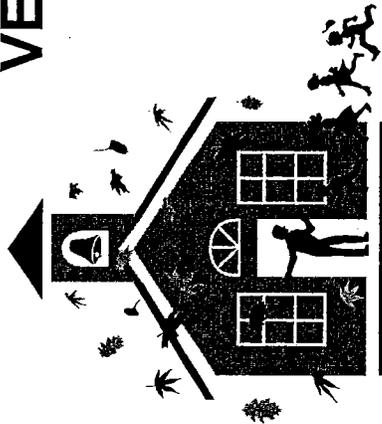
STATE RETAINS
 ↑
 VEHICLE LICENSE
 FEES

STATE GENERAL FUND





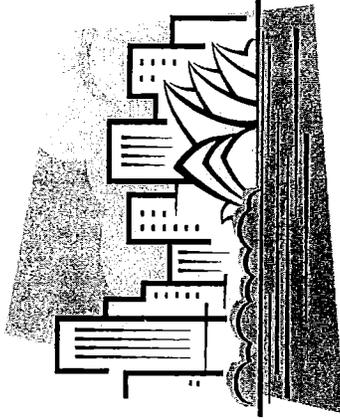
VEHICLE LICENSE FEE SWAP



ERAF

ERAF IN-LIEU

VLF SWAP



LOCAL CITIES / COUNTY

ERAF

(1,219,794,780)

CITIES

486,462,906

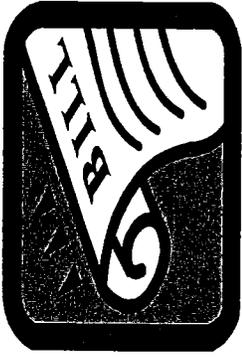
COUNTY

733,331,874

SUPPLEMENTAL TAX ROLL

- ADJUSTMENT FOR VLF SWAP
- REDUCE ERAF
- TRANSFER TO COUNTY & CITIES

677



2004-05 BUDGET ACT

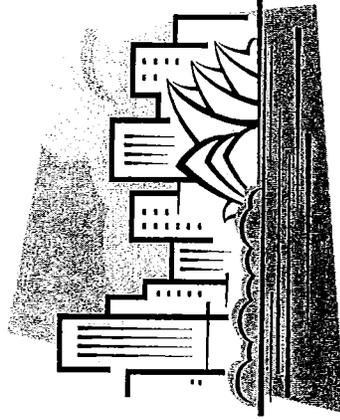
RESTORATION TO LOCAL AGENCIES

ERAF WILL REPLACE THE COUNTIES & CITIES LOSS OF VLF REVENUE AND SALES AND USE TAX REVENUE WITH COUNTYWIDE ERAF FUND

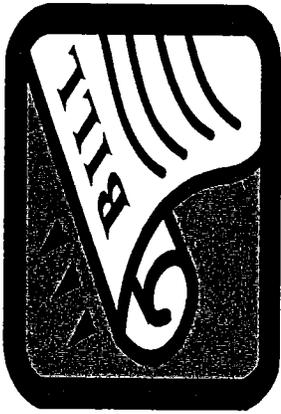


ERAF

IN LIEU PROPERTY TAX
SHIFT COUNTYWIDE ERAF

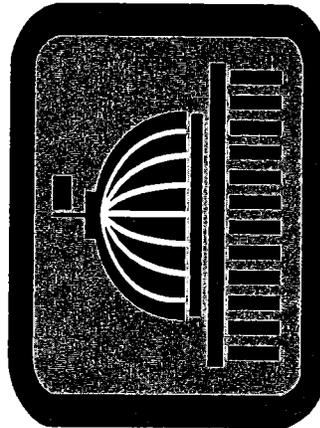


LOCAL CITIES / COUNTIES



2004-05 BUDGET ACT

ERAF WOULD BE REPLACED BY DIRECT SUBVENTIONS FROM STATE OF CALIFORNIA'S GENERAL FUND TO EACH SCHOOL, COMMUNITY COLLEGE, AND OFFICE OF CO. SUPTS. TO MAINTAIN THEIR RESPECTIVE FUNDING LEVEL



STATE
GENERAL FUND

STATE SUBVENTS
ERAF



SCHOOLS



TRUE-UPS (ADJUSTMENTS)

The Department of Finance will provide a reconciliation of the 2004-05 VLF and sales tax estimates by providing the actual VLF and sales tax amounts. The prior year adjustment amount (TRUE -UPS) will be an adjustment to the 2005-06 actual.

680

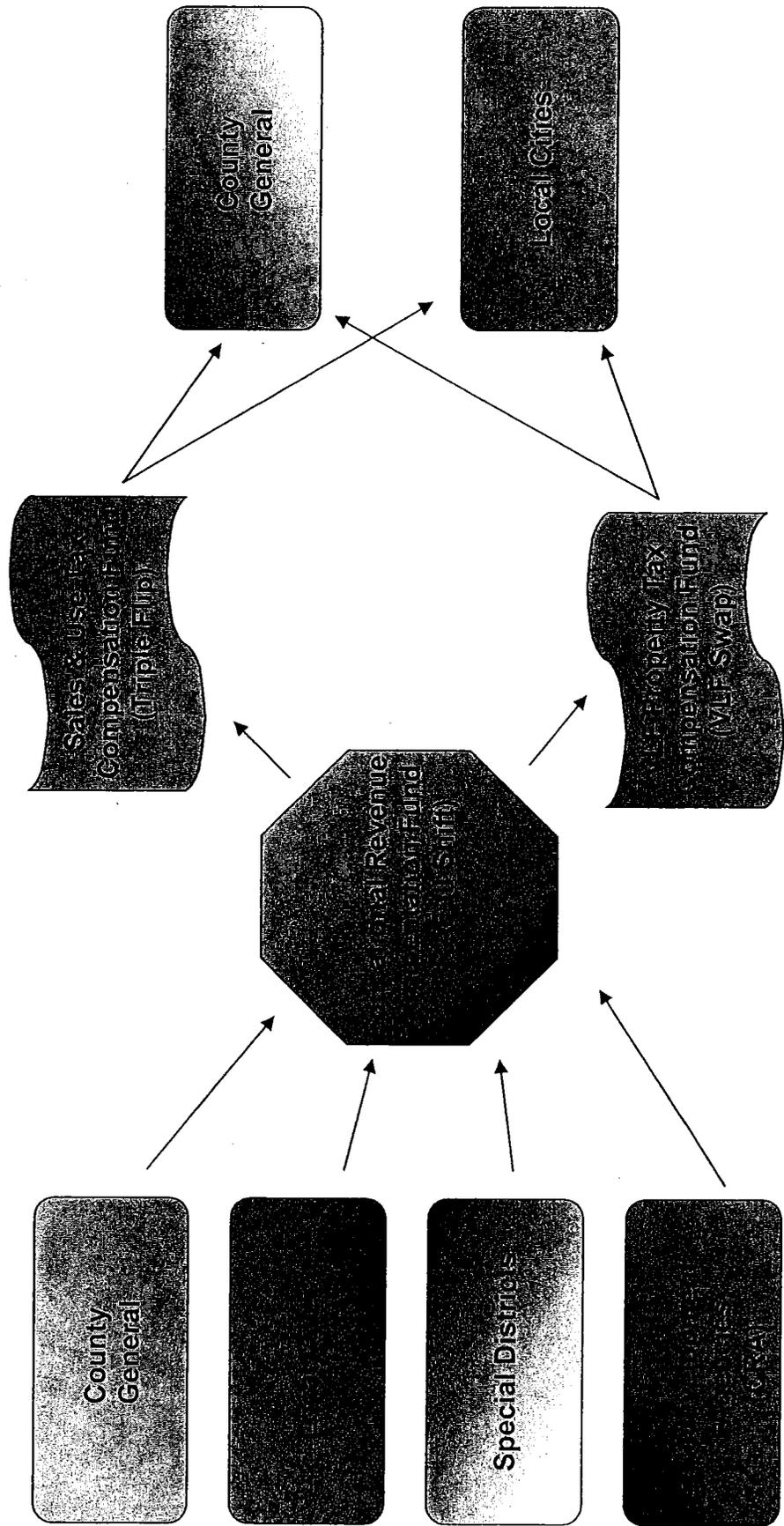
	2004-05 (Estimate)	2004-05 (Actual)	Prior Year Adjustment	2005-06 (Actual)	2005 - 06 Adjusted Amount	2006-07 Actual (only)
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SALES TAX	280 Million	310 Million	30 Million	330 Million	360 Million	Actual (only)
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VLF	1.2 Billion	1.4 Billion	.2 Billion	1.6 Billion	1.8 Billion	1.6 Billion + Growth
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In the 2006 - 07 fiscal year the actual sales tax amount will continue to be provided by DOF. However, the VLF amount will consist of the 2005 - 06 actual and calculated growth for 2006 - 07. All future VLF calculations will include the 2005 - 06 base amount plus growth

Overview of ERAF III Shift & Distribution of Triple Flip and VLF Swap



ERAF III Shift & Fund Transfer

- **County, Cities & Special Districts**
- **Community Redevelopment Agencies (CRA)**

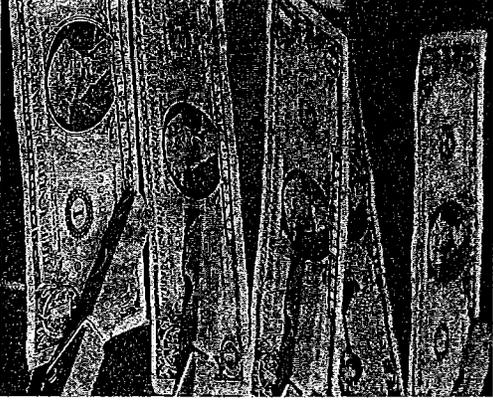
- December 20, 2004
Transfer 50% of ERAF III Shift to ERAF (Fund# RD9)

- April 20, 2005
Transfer 50% of ERAF III Shift to ERAF (Fund# RD9)

- March 1, 2005
Agencies notify Auditor-Controller of Payment Method

- May 10, 2005
Collect ERAF III Shift due from Agencies

- May 20, 2005
Transfer 100% of ERAF III Shift to ERAF (Fund# RD9)



Triple Flip & VLF Swap Transfer & Distribution

December 20, 2004

- Transfer 50% of Triple Flip from ERAF (Fund# RD9) into Sales & Use Tax Compensation Fund (Fund# SE1)
- Transfer 50% of VLF Swap from ERAF (Fund# RD9) into VLF Property Tax Compensation Fund (Fund# SF7)

January 20, 2005

- Distribute County General and Cities from (Fund# SE1) & (Fund# SF7)

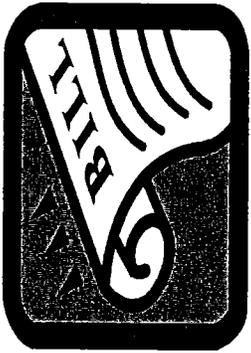
April 20, 2005

- Transfer 50% of Triple Flip from ERAF (Fund# RD9) into Sales & Use Tax Compensation Fund (Fund# SE1)
- Transfer 50% of VLF Swap from ERAF (Fund# RD9) into VLF Property Tax Compensation Fund (Fund# SF7)

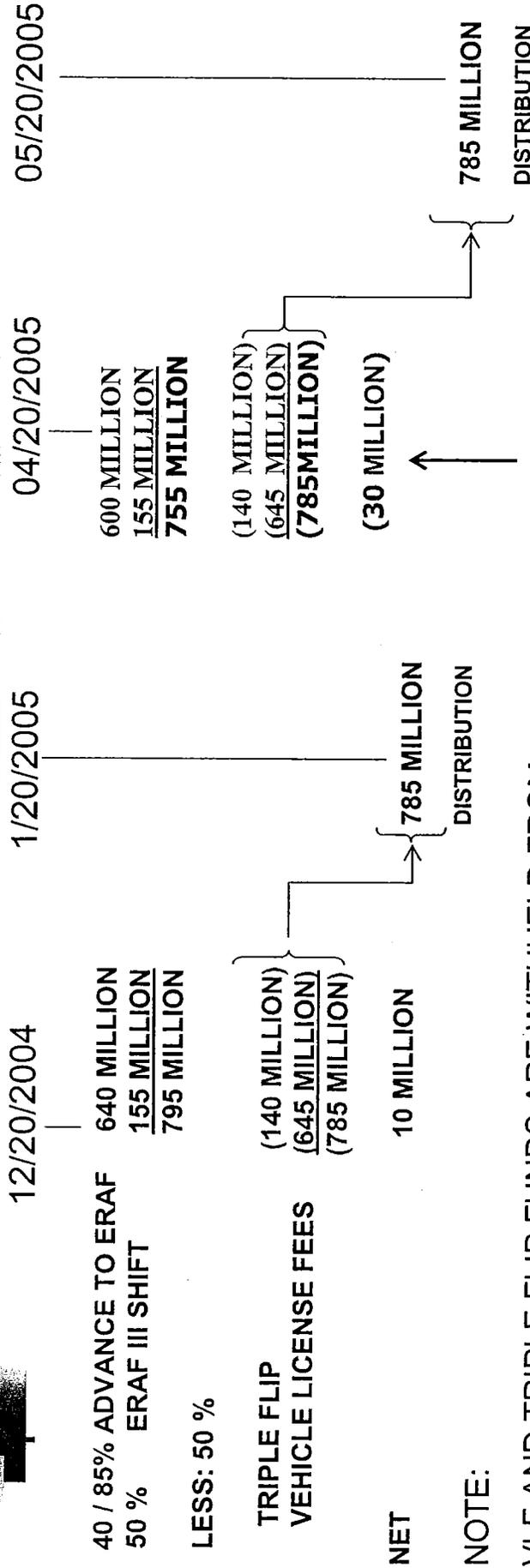
May 20, 2005

- Distribute County General and Cities from (Fund# SE1) & (Fund# SF7)

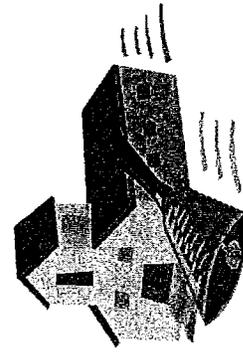




LOS ANGELES COUNTY APPORTIONMENT SCHEDULE

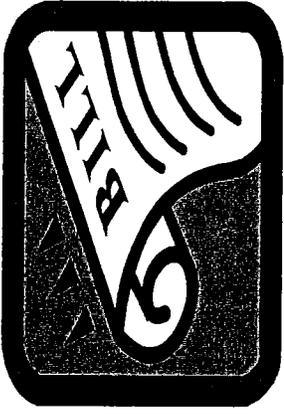


NOTE:
 VLF AND TRIPLE FLIP FUNDS ARE WITHHELD FROM ERAF DURING THE NOVEMBER - MAY PAYMENTS. THESE FUNDS ARE PLACED IN THE VEHICLE LICENSE FEE PROPERTY FUND SF7 AND SALES AND USE TAX COMPENSATION FD - SE1 RESPECTIVELY UNTIL DISTRIBUTED.



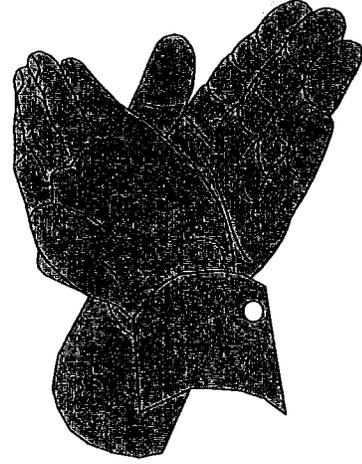
\$30 MILLION DEFICIT
 TAKEN FROM SCHOOL ACCOUNTS

2004-05 Budget Act Overview



- Questions

- Thank You

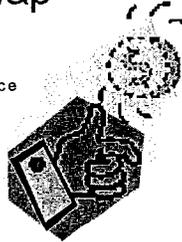


The VLF for Property Tax Swap of 2004

League of California Cities Annual Conference
Long Beach Sept. 17, 2004

Michael Coleman
CaliforniaCityFinance.Com
Special Consultant,
League of California Cities

colem an@c al.net 530.758.3952



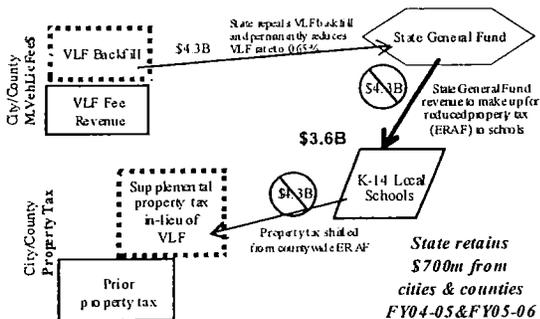
VLF-Property Tax Swap

- ◆ VLF rate reduced permanently from 2.0% to 0.65%
- ◆ "VLF backfill" from state general fund eliminated
- ◆ Cities and counties receive additional property tax to replace lost VLF backfill

2

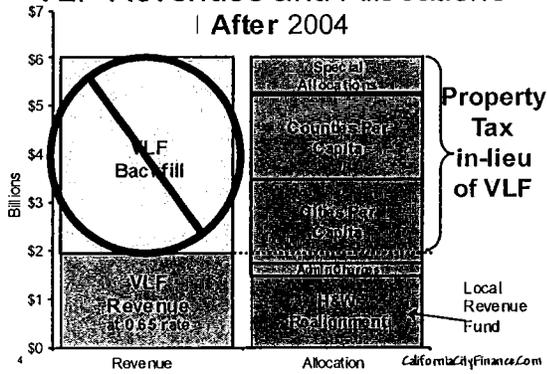
CaliforniaCityFinance.Com

VLF-Property Tax Swap

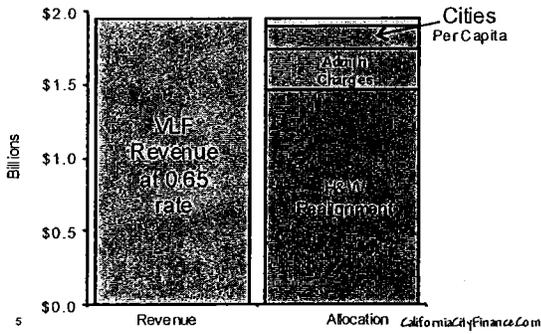


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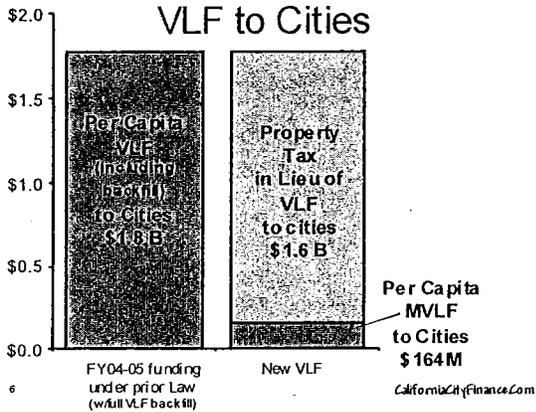
VLF Revenues and Allocations After 2004

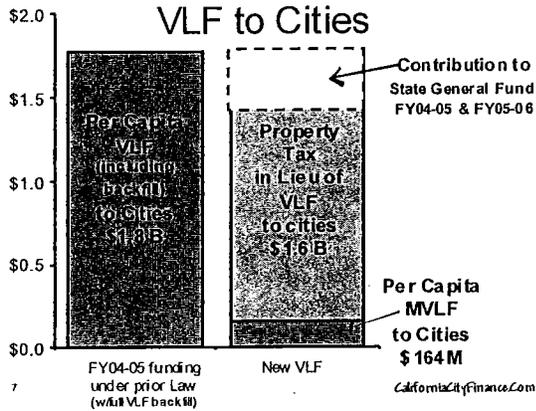


VLF Revenues and Allocations New Law 7/1/2004

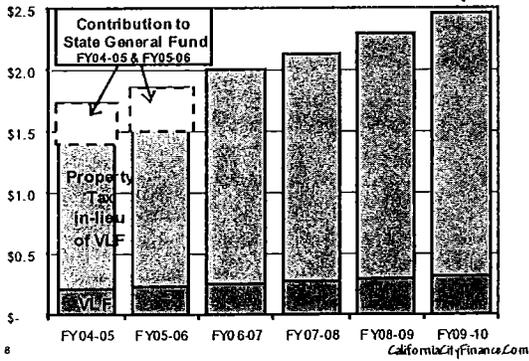


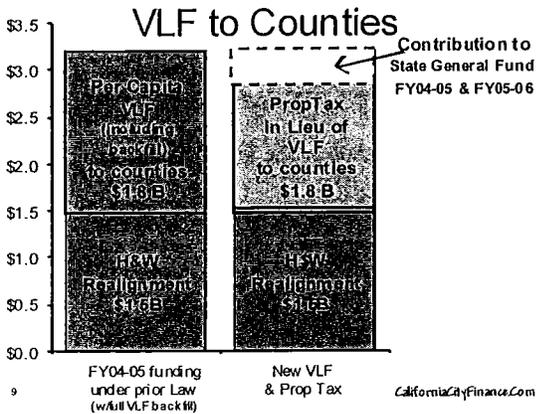
VLF to Cities





VLF to Cities Under the Swap





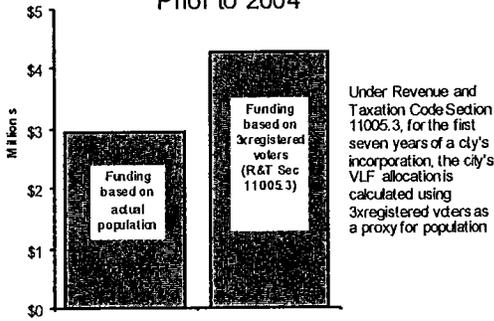
New Revenue Structure

- ◆ Reduced VLF
 - about 9% of what FY04-05 would have been under old system
- ◆ New Property Tax "VLF Reimbursement"
 - In FY06-07 and after grows annually relative to change in gross A.V. in the jurisdiction.
- ◆ Recently incorporated cities currently under R&T 11005.3 (3x registered voters) get their "bump" from VLF.

10

CaliforniaCityFinance.com

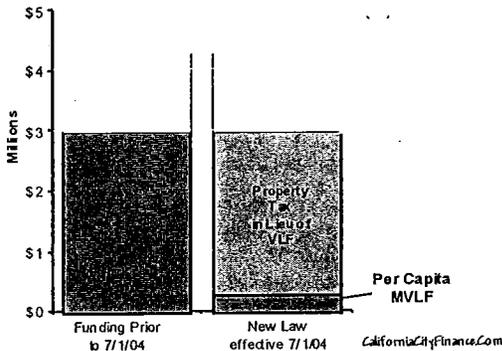
VLF to Recently Incorporated Cities Prior to 2004



11

CaliforniaCityFinance.com

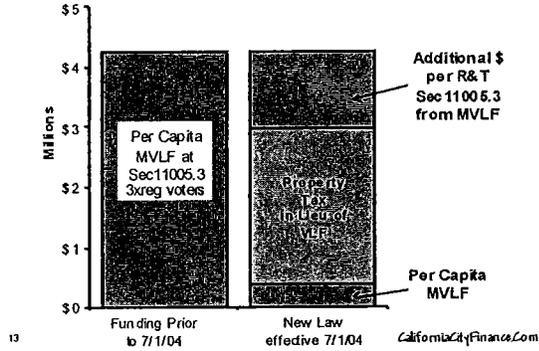
VLF to Cities



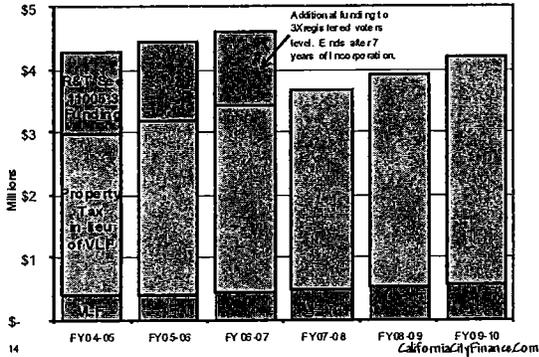
12

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VLF to Recently Incorporated Cities



VLF to Recently Incorporated Cities

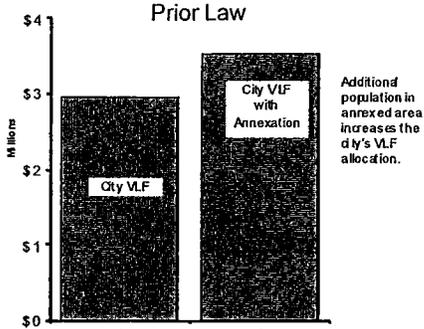


New Revenue Structure

Big Problems for Annexations and Incorporations

- ◆ Annexations:
 - Added population increases VLF – but amount is much less.
 - No added property tax in-lieu of VLF.
 - Added A.V. *does NOT* increase property tax reimbursement. AB2115 was written to specifically exclude this.
- ◆ New Incorporations
 - No added property tax in-lieu of VLF
 - No 7 year 3x registered voters “boost”

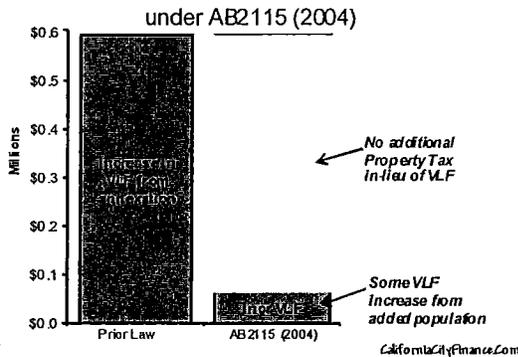
VLF to Cities for Annexations



16

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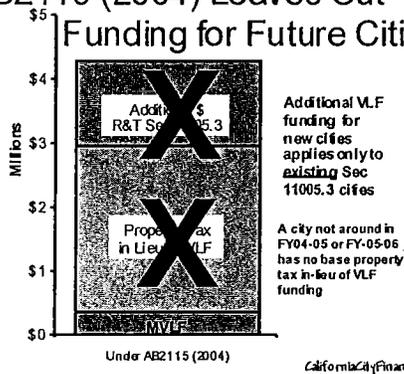
VLF to Cities for Annexations



17

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AB2115 (2004) Leaves Out Funding for Future Cities



18

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909.861.4335

ISSUE UPDATE

November 5, 2004

VLF Swap & Redevelopment Agency ERAF III Obligations

Protection of Local Government Revenues

This week's passage of Proposition 1A prevents the Legislature from reducing local revenues of cities, counties and special districts, except to borrow the funds on a temporary basis with a 2/3 vote of the Legislature. The 2003 VLF loan (\$1.3 billion) must be repaid, before any additional borrowing could occur. These loans must be used to address a "severe state fiscal hardship" and may occur only twice in a 10 year period. All loans must be repaid with interest within 3 years from the date the funds were borrowed. Prior loans would have to be repaid before any additional borrowing could occur. A major component of the proposition is the permanent reduction of the VLF backfill, which will be replaced by an equal amount of property tax from the county ERAF accounts. The VLF backfill amounts will grow at the same percentage as the growth in gross assessed value for each city/county.

No Administrative Fees on the VLF Backfill

Existing law authorizes a county to retain a portion of the ad valorem property tax revenue as reimbursement for the costs associated with collecting and administering the tax. The law specifically prohibits the charging of Administrative Fees on the VLF for ERAF swap in the 2004-05 and 2005-06 fiscal years.

New Incorporations

With the VLF backfill being eliminated and replaced with an equal amount of property tax from the County ERAF account, the fiscal viability of new incorporated cities becomes highly questionable. New cities will no longer receive VLF payments based on three times voter registration for seven years. The new formula would provide that cities receive only their share of the 0.65 VLF rate based on population. The law specifies that the allocation of property tax in lieu of VLF be calculated by applying the growth percentage (based on the change in gross assessed property values) to the amount of property tax in lieu of VLF revenue that the agency received in fiscal year 2004-05. If the city did not exist in fiscal year 2004-05, then it will be forever excluded from receiving the VLF backfill revenue, leaving a huge gap in the finances of new cities. Without clean-up legislation this language is detrimental to the incorporation of new cities.

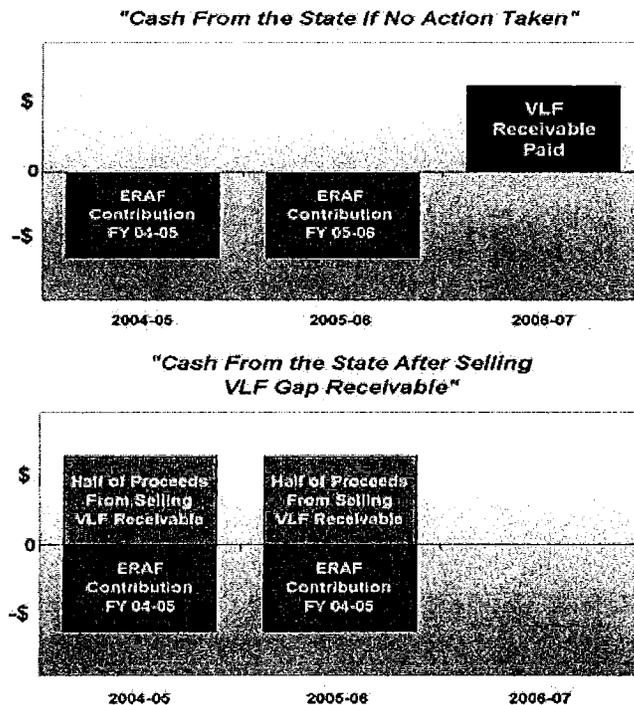
Annexations

Annexed territory will generate property taxes for the jurisdiction to which it was annexed, as per existing law (AB 08). However, an area for concern with Proposition 1A relates to annexations and how they affect the property tax in lieu of VLF payments. The State legislature, in clean-up bill AB 2115, has not provided for any property tax in lieu of VLF to replace the lost VLF in annexation areas. For example, if a city annexes territory with an assessed value of \$100 million, this amount will be excluded from the growth calculation for determining the VLF backfill amount. However, future year growth in the annexation area above the \$100 million base value will be included in the VLF backfill calculation.

Cash Flow Issues

Beginning in FY 2004-05, the State has permanently eliminated the VLF backfill paid to local agencies and replaced it with an equal amount of property tax (property tax in lieu of VLF). While the dollar impacts of these actions are intended to cancel each other out, Local Agencies are now receiving these payments semi-annually as property taxes, rather than monthly as VLF backfill payments. This situation may create cash flow problems for some local agencies.

In fiscal years 2004-05 and 2005-06, cities and counties will lose \$700 million annually in ERAF payments to the State. Thereafter, the obligation to make ERAF payments will end – at the same time cities and counties are scheduled to receive their VLF gap loan payments in FY 2006-07. The VLF gap represents money taken from cities and counties in 2003-04 by the State from VLF funds. SB 1096 and Proposition 1A have committed the State to repay those funds in 2006-07.



VLF Securitization

SB 1096 authorizes cities and counties to sell to a joint exercise of powers authority, and authorizes the authority to purchase, with the proceeds of its bonds or its revenue, Vehicle License Fee (VLF) receivables. VLF receivables are defined as any right to payment for moneys due or to become due to a city and county out of the funds payable in connection with vehicle license fees. The VLF gap amount is approximately \$1.22 billion not paid to local governments in 2003-04, but which the State has statutorily promised to pay to local governments by August, 2006. The California Statewide Communities Development Authority is offering this securitization program to California cities and counties. Interested agencies should go to the CSCDA website before January 2005 <https://secure.cacommunities.com/cacomm/apps/vlf/> to complete the on-line enrollment form. The funds received through this program may be used by cities and counties for any legal purpose. In particular, such borrowing may address cash flow issues caused by the replacement of VLF with property taxes and shortfalls due to the 2004-05 and 2005-06 ERAF payments.

Redevelopment Agency ERAF Payments (May 2005 & 2006)

Another part of SB 1096 is the obligation of redevelopment agencies to make ERAF payments. The legislation mandates that California redevelopment agencies pay \$250 million to ERAF for each of the next two years. The following are some guidelines for redevelopment agencies pertaining to ERAF requirements.

1. The ERAF payment is an "indebtedness of the redevelopment project to which they relate" payable from tax increment. This means that the indebtedness should be shown on a redevelopment agency's Statement of Indebtedness. H&S Section 33681.12(e)
2. A redevelopment agency may use any funds that are legally available and not obligated, including but not limited to reserve funds, proceeds of land sales, proceeds of bonds or other indebtedness, and other earned income to fund its ERAF obligation. No moneys held in the low and moderate income fund as of July 1 of the applicable fiscal year may be used for this purpose. H&S 33681.12(c)
3. A redevelopment agency may borrow up to 50 percent of the fiscal year's 20 percent Low and Moderate Income Housing Requirement to make the ERAF payment. As a condition of the borrowing, the agency must find that there are insufficient other moneys to make the payment. The loan must be repaid to the Low and Moderate Income Housing Fund within ten years.
4. A redevelopment agency that cannot make all or part of its ERAF payment due to existing indebtedness shall adopt a resolution to that effect and enter into an agreement with its legislative body to fund the shortfall of the payment. The agency will then have an indebtedness to the legislative body until paid in full or the agency and the legislative body otherwise agree. H&S 33861.13
5. The legislative body of a redevelopment agency may make the ERAF payment in lieu of the agency. H&S 33861.14
6. The California Statewide Communities Development Authority may issue bonds and use the proceeds to make loans to redevelopment agencies to meet their ERAF payments. The loans are obligations of the agency that shall be repaid from any available funds of the agency on a basis subordinate to all existing and future obligations of the agency. If at any time the agency fails to make a timely payment, the loan is secured by a lien on the property taxes of the legislative body. H&S 33861.15
7. The legislative body shall report by March 1 to the county auditor how the agency intends to fund its ERAF payment. H&S 33816.12 (d)
8. All ERAF payments, including 2005 and 2006 payments shall not count against a project area's tax increment limits. H&S 33683 Note: There is no deduction of ERAF prior to calculating the Housing Set-Aside Requirement or tax-sharing agreements (unless the tax-sharing agreement so specifies).
9. The ERAF payment is subordinate to tax increment payments of debt service on bonds. H&S 33861.12 (a)(3)

10. The legislative body of qualifying redevelopment agencies may by ordinance amend the redevelopment plan to extend the time limits on the termination of redevelopment plans and the receipt of tax increment by one year each for the 2005 and 2006 ERAF payments. The plan may be amended without going through the formal requirements of a plan amendment.

For a redevelopment plan with an effective date ten years or less from the last day of the fiscal year in which a payment is made, the time limits may be extended one year for each payment.

For a redevelopment plan with an effective date that is more than ten years but less than 20 years from the last day of the fiscal year in which a payment is made, the time limits may be extended one year for each payment if the agency is in compliance with the Housing Set-Aside Requirement, has an adopted implementation plan, is in compliance with the relocation and inclusionary housing provisions of H&S Section 33413, and is not subject to excess surplus sanctions.

If the time of the effectiveness of a redevelopment plan is more than 20 years from the last day of the fiscal year when the payment is made, the plan cannot be extended.

For questions please contact: 909.861.4335

Paula Cone	pcone@hdlccpropertytax.com
Martin Coren	mcoren@hdlccpropertytax.com
Andy Nickerson	anickerson@hdlccpropertytax.com

ERAF III reduction amounts by county/city

http://www.sco.ca.gov/ard/payments/mvlf/city_reductions.pdf

Property tax in lieu of VLF amounts by county/city

http://www.sco.ca.gov/ard/payments/mvlf/vlf_adj_amts.pdf

RDA ERAF amounts by county/agency

<http://www.calredevelop.org/Assets/pubs/ERAF04-05.pdf>

County Property Tax Manager's Association
A Subcommittee of the
County Auditor's Association of California
(CAAC.org)

RECEIVED BY
SEP 09 2004
TAX DIVISION

DATE: September 7, 2004
TO: County Tax Manager's and /or Other Interested Person
FROM: Rick Strobel, Reservation Chairman
RE: **PROPERTY TAX MANAGER'S ASSOCIATION SUB-COMMITTEE MEETING,
WEDNESDAY, OCTOBER 6, 2004**

The 55th meeting of the County Tax Manager's Association will be held **Wednesday, October 6, 2004**, at the following place:

**Radisson Hotel Sacramento
500 Leisure Lane, Sacramento, CA 95815
(800) 333-3333 or (916) 922-2020**

The Blue Van is the Shuttle Service and they can be reached at 1-800 Blue Van. There is a \$12.00 charge each way. They're usually at the hotel at the top of the hour for pickup and they probably rotate in and out of the airport regularly.

Should you desire accommodations, rooms are available for **\$84/night** (Individuals who are tax exempt will be required to fill out an exemption form upon arrival and must pay by agency check or by government issued credit card). The hotel phone numbers are listed above. **Please reserve your room directly with the Hotel.**

We will meet in the Suite 302 with coffee, tea and pastries from 8:30am until 9:00am. **The meeting will commence promptly at 9:00am.**

In an effort to save money on postage, only one letter, agenda, and registration form are being sent to each County. **Be sure to let all interested parties in your office know about the meeting.**

If anyone is unable to attend the meeting, all handouts will be posted on the CAAC website a few weeks after the meeting.

Please be advised that **No refunds will be made unless I am notified of a cancellation 24 hours prior to the meeting.** Note: A "drop in" will not be guaranteed a lunch of their choice.

Please complete the enclosed reservation form and fax to Rick Strobel (707)565-3489 no later than **September 29, 2004.**

Please make checks payable to State Assn. of County Auditors and mail to:

**Rick Strobel
County of Sonoma
585 Fiscal Dr., Suite 101-F
Santa Rosa, CA 95403-2871**

Enclosures

Officers: President – Pam Johnston, Sonoma
Secretary – Julie Aguero, Monterey
Legislative Liaison – Barbara Britton, Napa
Property Tax Manual Chairperson – Jun Adeva, Solano

Vice-President – Sally Zutter, El Dorado
Treasurer/Reservation Chairman – Rick Strobel, Sonoma
Technology Liaison – Rebecca Haggarty & Wendy Beadle,
Santa Clara

**COUNTY TAX MANAGER'S SUBCOMMITTEE MEETING
RADISSON HOTEL SACRAMENTO
500 Leisure Lane, Sacramento , CA 95815
(916) 922-2020**

October 6, 2004

Tentative Agenda

- 8:30 Sign in, enjoy coffee, teas, and get acquainted
- 9:00 Welcome and Introductions of Attendees
Approval of Minutes
- 9:15 Technology Report – Wendy Beadle and Rebecca Haggarty, Santa Clara County
Update on Property Tax Manual – Jun Adeva, Solano County
Report on New Legislation – Barbara Britton, Napa County
Finance Report – Rick Strobel, Sonoma County
Discussion of Future Meeting Sites and Dates – Pam Johnston, Sonoma County

Election of the 2005 Tax Manager Sub-Committee Officers

9:45 Break – 10 minutes

10:00 **Speakers:** Rod Dole, Sonoma County Auditor-Controller
Rich Arrow, Marin County Auditor-Controller

Topic: Guidelines for Triple Flip, VLF Swap, and ERAF III

12:00 Lunch will be served in the meeting room

1:15 **Continuation of Guidelines discussion, if needed.**

1:30 **Speaker:** Wayne Beck, Local Government Reporting Section, Division of Accounting
and Reporting, State Controller's Office

**Topic: Department of Finance Calculations
If time permits, discussion on RDA SOI**

3:00 **If Time Permits: Round Table Discussion on Local Issues, Comments and General Questions**

3:30 Adjourn / Have a safe trip home

Officers: President – Pam Johnston, Sonoma
Secretary – Julie Aguero, Monterey
Legislative Liaison – Barbara Britton, Napa
Property Tax Manual Chairperson – Jun Adeva, Solano

Vice-President – Sally Zutter, El Dorado
Treasurer/Reservation Chairman – Rick Strobel, Sonoma
Technology Liaison – Wendy Beadle & Rebecca Haggarty,
Santa Clara

RESPOND BY WEDNESDAY, SEPTEMBER 29TH

Please make your lunch selection for the October 6th Property Tax Manager's meeting. Lunch will be served in our meeting room. The choices are as follows:

- A. **GRILLED HERBED MARINATED CHICKEN BREAST** – presented on a Bed of roasted Tomato Orzo with Smoked Garden Vegetables and Roasted Red Pepper and Garlic Sauce.
- B. **CRISPY SESAME CRUSTED RED SNAPPER** – with Ginger Plum Sauce and Lemon Scented Balsamic Rice.
- C. **PENNE POMMODORO** – Penne Pasta sautéed with Tomatoes, Garlic, Asparagus and Aged Parmesan Cheese.

All entrees include a Salad, Petite French Rolls, Chef's Selection of Dessert and Coffee, Hot Tea and Iced Tea.

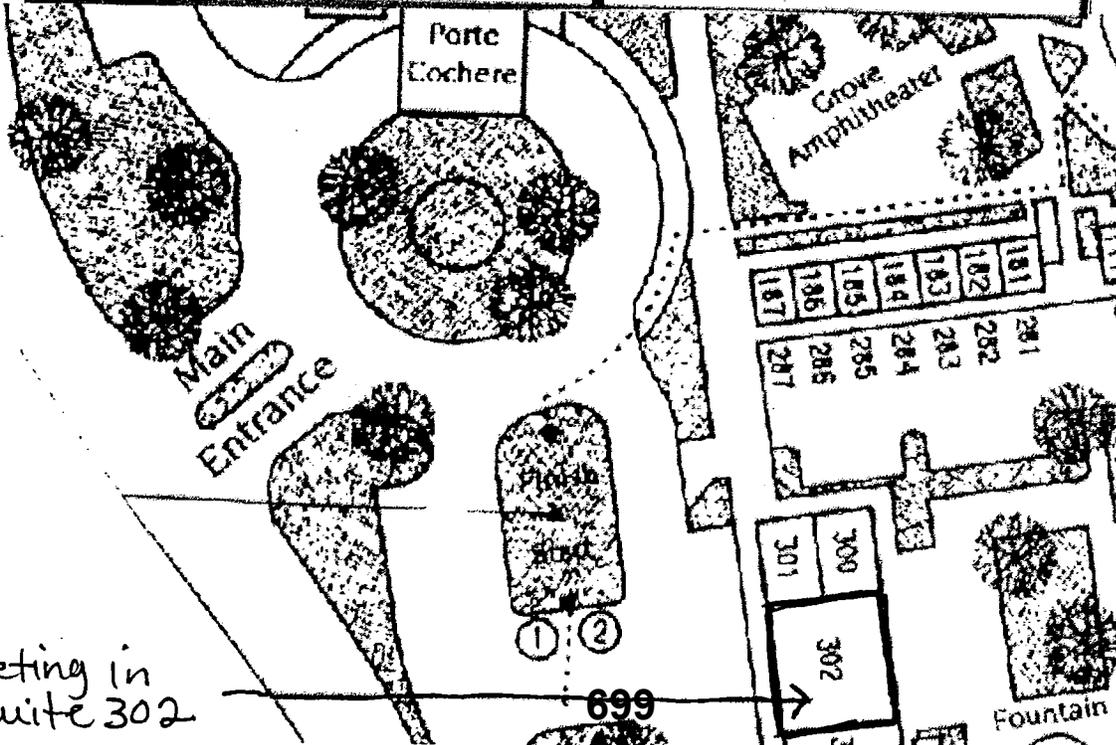
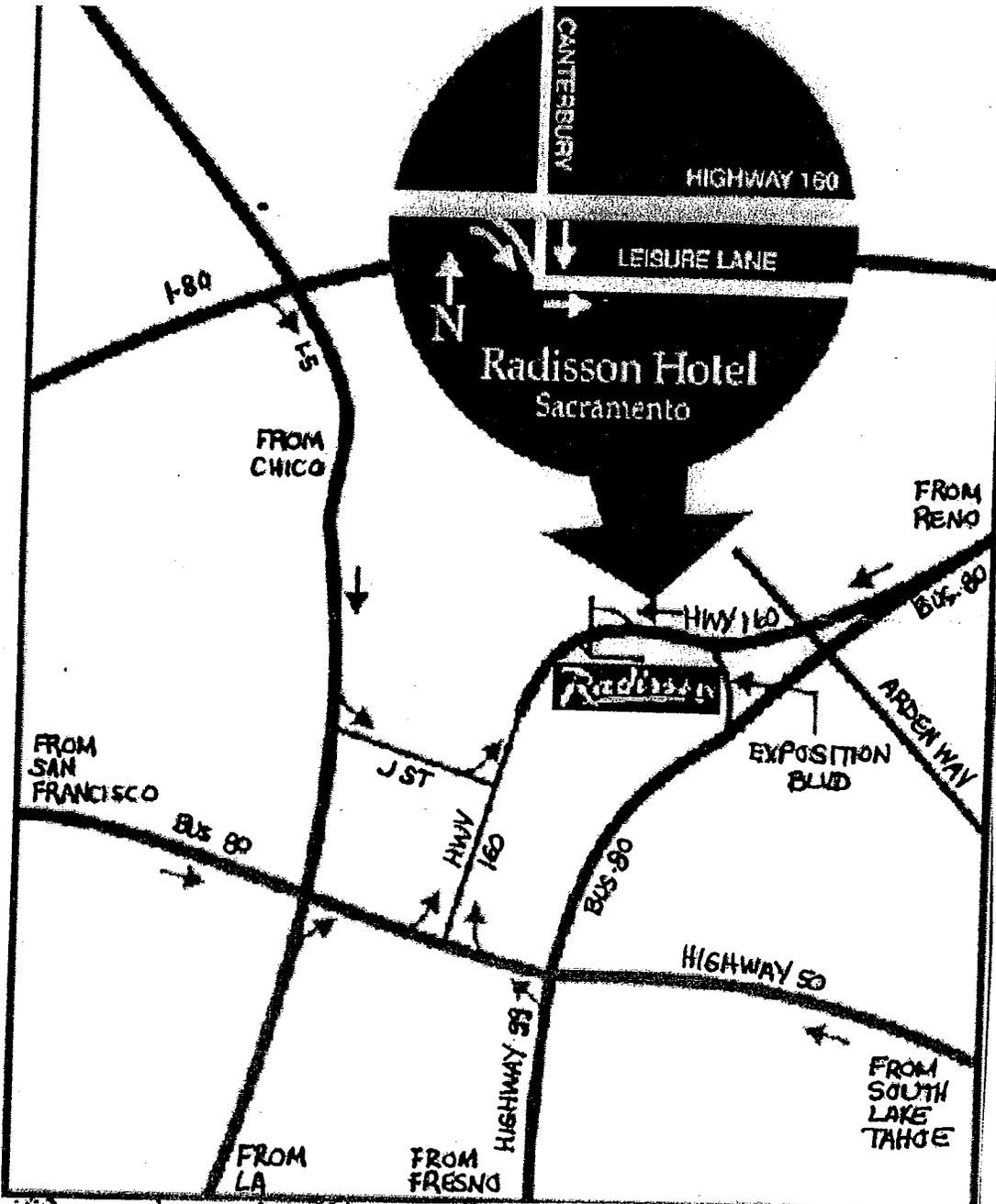
Respond by Wednesday, 9/29/04. When you respond, please provide your name and the item letter you've chosen. If you are responding for multiple people in your county, please list each person and the item letter they have chosen.

Please respond via email to Rick Strobel at rstrobel@sonoma-county.org or fax to him at 707-565-3489.

Please pass this along to any of your co-workers that may be attending.

Responses received after 9/29/04 will have to choose from the items available, on a first come-first serve basis. You may also have to wait longer to be served.

Thank you for your cooperation.



Meeting in Suite 302

COUNTY TAX MANAGERS' SUBCOMMITTEE MEETING
MINUTES OF THE FIFTY-FIFTH MEETING
HELD AT THE RADISSON HOTEL
500 LEISURE LANE, SACRAMENTO, CA 95815
OCTOBER 6, 2004

-151-

- I. 8:30 AM - Activities began with sign-in, coffee and teas, and a get acquainted period.
- A. One hundred two people were in attendance, including ninety-eight county attendees, a representative from the State Board of Equalization and three non-member speakers.
 - B. Forty-seven counties were represented.
- II. 9:00 AM - President Pam Johnston, Sonoma County, called the meeting to order and began with introductions and announcements and approval of the minutes.
- A. All attendees introduced themselves.
 - B. Minutes to the County Tax Managers' Subcommittee meeting of May 19, 2004 were approved after a motion by Rita Woodward, Tulare County, and a second by Barbara Britton, Napa County.
- III. 9:10 AM – Subcommittee reports were presented and the election of the 2005 Tax Manager Subcommittee Officers was held.
- A. Wendy Beadle, Rebecca Haggerty and Janel Jannusch, Santa Clara County, gave an update on their fully integrated financial system. The design is almost complete. The assessor is not a part of the system. In six weeks they will go for their RFP. They are working on a 3 to 5 year time frame. When it is complete, it will be public sector software and will have cost the county about \$11M.
 - B. Jun Adeva, Solano County, gave an update on the property tax manual. Out of the 23 topics covered this year, 21 were cosmetic only and 2 will be going to the Standards Committee in October. Currently there are 16 topics for the next meeting. There were 13 members last year and he urged other counties to participate.
 - C. Barbara Britton, Napa County, e-mailed a list of legislation that had either been enrolled or chaptered that was property tax related. There were new items added to last meeting's list such as AB322, SB1147, SB1382, SB1832 and SB1909.
 - D. Rick Strobel, Sonoma County, reported an account balance of \$1,504.48. He also asked the group if anyone would be adversely impacted by an increase in the registration from the current \$25.00 to \$35.00.
 - E. Nominations and volunteers for officers were made from the floor. Rita Woodward, Tulare County, moved to accept the board with a second from Wendy Beadle, Santa Clara County. The results are as follows:
 - 1. President: Paul Abelson, Contra Costa County
 - 2. Vice-President: Susan Linschoten, Los Angeles County
 - 3. Secretary: Julie Aguero, Monterey County
 - 4. Treasurer and Reservation Chair: Rick Strobel, Sonoma County
 - 5. Legislation Liaison: Doug Olander, Yolo County
 - 6. Technology Liaison: Wendy Beadle, Santa Clara County
 - 7. Property Tax Manual Chair: Rita Woodward, Tulare County

Officers: President – Pam Johnston, Sonoma
Secretary – Julie Aguero, Monterey
Legislative Liaison – Barbara Britton, Napa
Property Tax Manual Chairperson – Jun Adeva, Solano

Vice President – Sally Zutter, El Dorado
Treasurer/Reservation Chairperson - Rick Strobel, Sonoma
Technology Liaison – Wendy Beadle & Rebecca Haggarty,
Santa Clara

- IV. 9:30 AM – Rich Arrow, Marin County Auditor-Controller and Rod Dole, Sonoma County Auditor-Controller presented the group with the Guidelines for Triple Flip, the VLF Swap and ERAF III.
 - A. “Prescription drugs” were handed out to everyone present.
 - B. Rich Arrow and Rod Dole proceeded to go through the guidelines section-by-section.
 - C. It was suggested that every county do an ERAF cash flow projection.
 - D. The Department of Finance is calculating the estimated sales tax amounts and providing them to the County Auditors.
 - E. Special district numbers for ERAF III are not yet available. The deadline is November 12.
 - F. Flow charts provided by Coleman Advisory are available at californiacityfinance.com.
 - G. The Triple Flip will stay in effect until the Economic Recovery Bonds are paid off and SBE is notified.
 - H. “True-Ups” will be made the following year. By September 1st counties should receive their estimates plus adjustments for the prior year.

- V. 10:40 AM – Break.

- VI. 11:00 AM – Rich Arrow and Rod Dole continued with the Guidelines and were joined by Wayne Beck, Local Government Reporting Section, Division of Accounting and Reporting, State Controller’s Office.
 - A. The VLF Swap is a permanent one.
 - B. The 2004-05 estimated numbers have been sent out by the Department of Finance. By September 1st of the following year the State Controller will provide a true-up amount to the County Auditor.
 - C. The VLF number increases by the County’s assessed valuation increase of locally assessed property.
 - D. The effect of city annexations down the road is not yet clear.
 - E. VLF Swap amount increases supplemental factors for 2004-05. Swap is property tax in-lieu of VLF so all growth is included.
 - F. Discussion is needed to decide how to handle the true-up adjustments. Do the supplemental factors need to be adjusted?
 - G. Starting in 2005-06, the unitary roll may be affected if roll growth is over 102%.

- VII. 12:00 AM – Lunch.

- VIII. 1:15 PM – Continuation of discussion of the Guidelines with Rich Arrow, Rod Dole and Wayne Beck.
 - A. The \$1.3 billion shift for ERAF III is in effect for two years, FY 2004-05 and FY 2005-06. It is made up from \$350 million from counties, \$350 million from cities, \$350 million from special districts and \$250 million from RDAs.
 - B. The calculations for the special districts have so far gone through 6 iterations to try to come up with the \$350 million needed. The basis being used are the special districts reports filed in 2001-02 with the State Controller’s office. Wayne Beck is doing the special district calculations.
 - C. Certain special districts have been exempted from ERAF III. These exemptions are specific to ERAF III only.

Officers: President – Pam Johnston, Sonoma
 Secretary – Julie Aguero, Monterey
 Legislative Liaison – Barbara Britton, Napa
 Property Tax Manual Chairperson – Jun Adeva, Solano

Vice President – Sally Zutter, El Dorado
 Treasurer/Reservation Chairperson - Rick Strobel, Sonoma
 Technology Liaison – Wendy Beadle & Rebecca Haggarty,
 Santa Clara

- D. The special district ERAF III amounts will be sent from the State Controller's Office by October 25 to the Department of Finance who will then forward them to the County Auditors by November 12.
- F. ERAF III is a reduction of VLF for cities and counties, but for special districts it is a direct reduction of their 1% levy.
- G. Timelines may be extended for redevelopment agencies when it is required to make an ERAF III payment. If there is 10 or less years left for the plan, the extension is two years; for 10+ to 20 years, the extension is one year and for those plans with over 20 years left, there is no extension.

IX. 2:45 PM – No local issues were discussed.

X. 2:47 PM – Meeting adjourned. Next meeting will be held in Ontario, California at a time and place to be announced.

PREPARED BY:

Julie K. Aguero, Secretary
County of Monterey

Officers: President – Pam Johnston, Sonoma
Secretary – Julie Aguero, Monterey
Legislative Liaison – Barbara Britton, Napa
Property Tax Manual Chairperson – Jun Adeva, Solano

Vice President – Sally Zutter, El Dorado
Treasurer/Reservation Chairperson - Rick Strobel, Sonoma
Technology Liaison – Wendy Beadle & Rebecca Haggarty,
Santa Clara

Roll Maintenance Section [1.]
Chapter C-9

SB1096 GYMNASTICS: ERAF III, VLF SWAP AND THE TRIPLE FLIP

INTRODUCTION

Significant financial transactions were legislated in 2003-04 and 2004-05 in order for the State to cope with severe fiscal problems. There were three main components: the Triple Flip, ***Educational Revenue Augmentation Fund (ERAF) III***, and the Swap of motor vehicle license fees (MVLFF). For specific instructions see the Uniform Guidelines for the Implementation of Senate Bill No. 1096 as Amended by Assembly Bill No. 2115 Concerning Funding Provisions Relative to Counties, Cities, Special Districts, and Redevelopment Agencies in Connections with the State of California Budget for Fiscal Year 2004-05 and Beyond in the Guidelines section of this manual.

MAIN TOPIC

Triple Flip (0.25% Reduction to Bradley-Burns Sales Tax Authority)

The State will take 0.25% of local sales and use tax to repay its Economic Recovery Bonds. The local counties and cities will ~~are to be~~ "reimbursed" for this loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools' appropriated ERAF funds with State general fund monies.

ERAF III

An additional shift to ERAF will be made by local taxing agencies for 2004/05 and 2005/06 only. The 92-93 ERAF shift is now being called ERAF I; the 93-94 ERAF shift is now being called ERAF II. The State Department of Finance provided the fixed ERAF III amounts. Cities, counties, and redevelopment agencies are included in ERAF III, as well as special districts, including joint county special districts. The payment criterion for each type of taxing agency is different.

MVLFF Swap

The motor vehicle license fee swap for property taxes is to be a permanent swap. The State Department of Finance provided County Auditors estimated 2004/05 amounts to be taken from the ERAF Fund for the counties and cities. A one-time true-up will be made in 2005/06 and then the MVLFF Swap amount will grow as the agency's assessed value grows. Growth calculations should be made beginning in 2005/06 and each year following. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city's prior jurisdictional boundaries (growth is without annexed areas).

Notes

1. Source: Excerpted from County Property Tax Managers' Association Manual.

METHODOLOGY

AB 8 factors do not change with the implementation of ERAF III, VLV Swap, and the Triple Flip.

Property Tax Administrative Fee (PTAX) factor changes: ERAF III affects these factors for 2004/05 and 2005/06 only. Triple Flip and VLF Swap do not affect PTAX factors until 2006/07 and forward.

Supplemental factor changes: For ERAF III, do not change supplemental apportionment factors, but take revenues if needed to make up the reduction amount. Triple Flip does not affect supplemental apportionment factors. VLF Swap affects supplemental apportionment factors in 2004/05 and forward.

Unitary factor changes: For ERAF III, do not change unitary apportionment factors, but take revenues if needed to make up the reduction amount. Triple Flip does not affect unitary apportionment factors. For 2004/05 and forward, VLF Swap affects unitary apportionment factors when unitary is over 102% growth.

See Exhibits 1, 2, and 3 for additional information.

ADDITIONAL CONSIDERATION

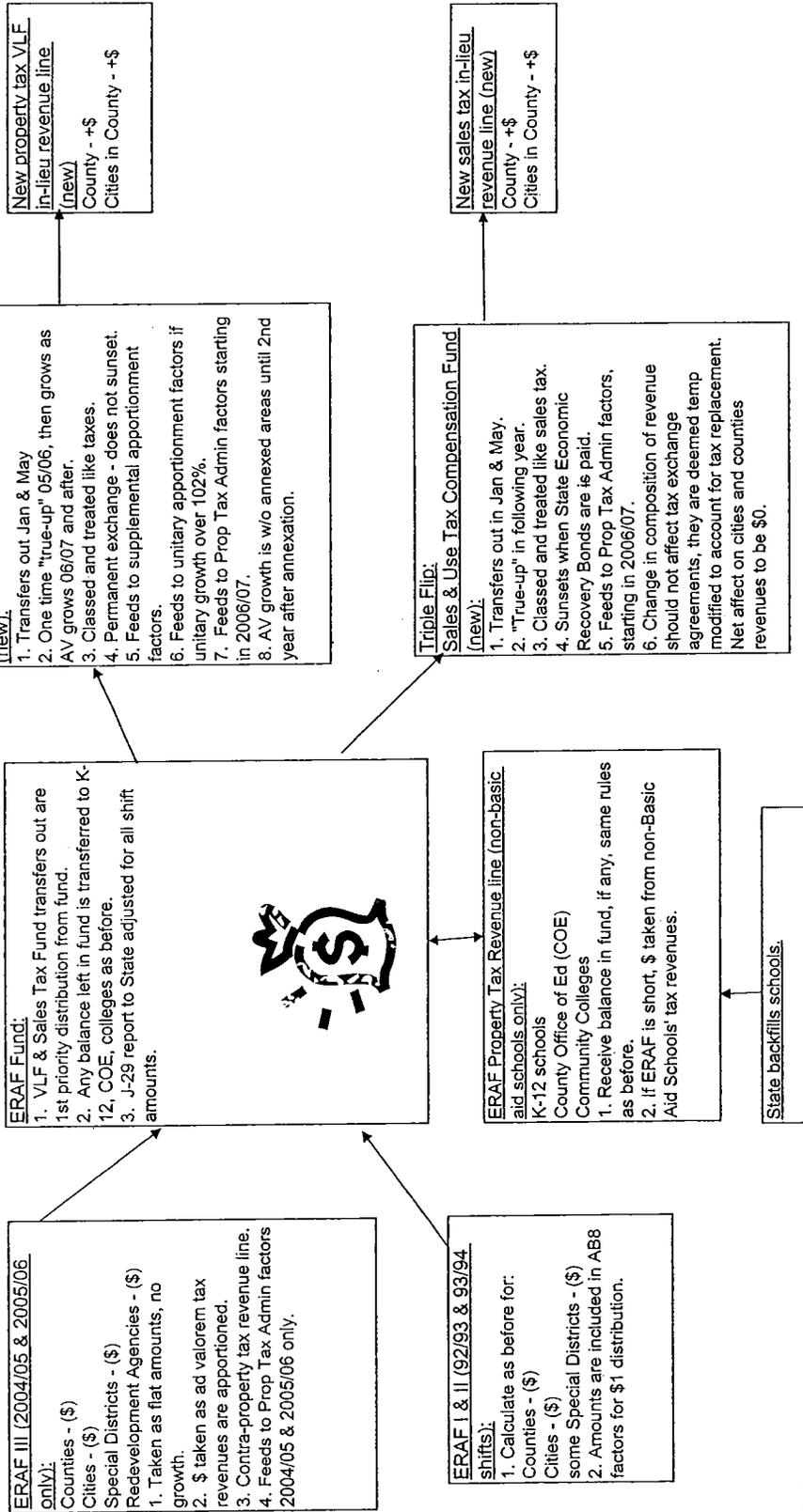
Problems have been encountered in the implementation of this new legislation. Several entities have proposed clean-up legislation.

RELATED TOPICS

ERAF
Calendar
Guidelines
Revenues/Cost Reimbursement
Unitary
Supplemental Roll Maintenance
Calculation of Supplemental Apportionment Factors
Calculation of Unitary Apportionment Factors
RDA

GLOSSARY CHANGES

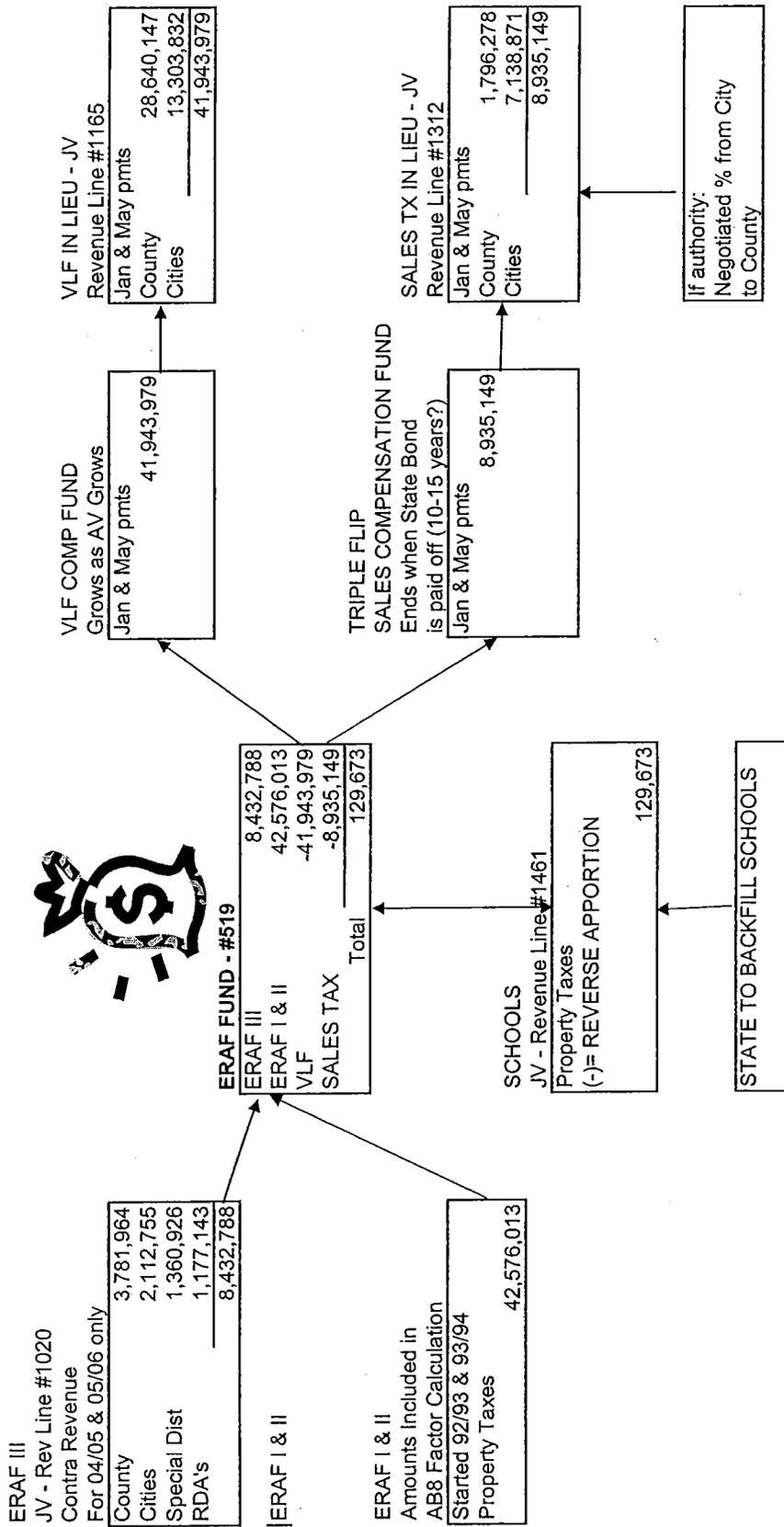
Property Tax Administrative Fee (PTAX)



Definitions:

- "A" to be used for VLF growth in 2005/06. S, U, H/O, Boats, Airplanes, Utility w/o unitary. This is to be Gross, before RDA adjustments are taken off. For city's previous jurisdictional boundaries, without regard to the change in that city's jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior FY to the current FY shall be calculated on the basis of the city's prior year jurisdictional boundaries.
- Because of special VLF growth, this shift will always be done on a jurisdictional level, with transfers/distributions twice a year in January & May.
- It would be prudent to use a contra-revenue line for ERAF III shift amounts.
- New revenue source lines should be built for the in-lieu VLF and the in-lieu sales tax. (Code requires it.)
- In November, 2004, the State asked that the J-29 report be net of the VLF and Triple Flip amounts.

2004/2005 TRIPLE FLIP, SB1096, AB2115
FLOW CHART: AMOUNTS SHIFTED



DRAFT

2004/2005 TRIPLE FLIP, SB1096, AB2115

Date	Action	
March 2, 2004	Proposition 57 passed by voters. Reduced general sales tax rate for local govt; property tax offset reduction in sales tax.	one time only
September 1, 2004	DOF notifies counties & cities of sales tax shift amounts (Countywide adjustment amounts).	annually
September 1, 2004	SCO notifies Counties & cities of VLF amounts.	annually
September 15, 2004	SCO notifies Counties of ERAF III amounts.	two years only
October 1, 2004	Cities may pay ERAF III to County ERAF.	two years only
October 24, 2004	SCO notifies DOF of special district amounts for ERAF III	one time only
November 2, 2004	Voters passed Proposition 1A.	one time only
November 12, 2004	DOF notifies County Auditors of ERAF III amounts for special districts	one time only
November 15, 2004	J-29 (P-1) estimate due State	every year
November 15, 2004	DOF notifies County Auditors of ERAF III amounts for RDAs.	two years only
January 10, 2005	Governor's "countywide adjustment amount" for 2005/06 reported in State budget	every year
January 31, 2005	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
January 31, 2005	Transfer 1/2 the VLF Adjustment amount.	every year
March 1, 2005	RDAs notify County Auditors how they will fund ERAF III shift.	two years only
April 15, 2005	J-29 (P-2) estimate due State	every year
May 10, 2005	RDAs pay ERAF III to County ERAF	two years only
May 14, 2005	May Revision of Governor's "countywide adjustment amount" estimate	every year
May 31, 2005	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
May 31, 2005	Transfer 1/2 the VLF Adjustment amount.	every year
July, 2005	State calculates "true-up" on Sales Tax in-lieu	every year
August 15, 2005	J-29 (Annual) due to State	every year
September 1, 2005	DOF notifies counties & cities of sales tax shift amounts (Countywide adjustment amounts). Including annual "true-up".	every year
September 1, 2005	State calculates "true-up" on VLF in-lieu	one time only
September 15, 2005	SCO notifies Counties of ERAF III amounts.	two years only
October 1, 2005	Cities may pay ERAF III to County ERAF.	every year
November 15, 2004	J-29 (P-1) estimate due State	every year
November 15, 2005	DOF notifies County Auditors of ERAF III amounts for RDAs.	two years only
January 1, 2006	State calculates Sales tax in-lieu "true-up".	every year
January 31, 2006	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
January 31, 2006	Transfer 1/2 the VLF Adjustment amount.	every year
March 1, 2006	RDAs notify County Auditors how they will fund ERAF III shift.	two years only
April 15, 2005	J-29 (P-2) estimate due State	every year
May 10, 2006	RDAs pay ERAF III to County ERAF	two years only
May 31, 2006	Transfer 1/2 the Countywide Adjustment Amount into Sales Tax Compensation Fund. (Triple Flip)	every year
May 31, 2006	Transfer 1/2 the VLF Adjustment amount.	every year
August 15, 2006	J-29 (Annual) due to State	every year
September 1, 2006	DOF notifies counties & cities of sales tax shift amounts (Countywide adjustment amounts). Including annual "true-up".	every year
January 1, 2007	State calculates Sales tax in-lieu "true-up".	every year

June 30 - Report VLF adj amt to Controller

County of Los Angeles Test Claim

Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004 Chapter 211 [SB 1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 96.81, 97.75, 97.76, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB 1096; R&R Section 97.68 added by Statutes of 2003, Chapter 162 [AB1766] and amended by SB 1096; R&T Sections 97.70, 97.71, 97.72, 97.73, as added by SB 1096 and amended by AB 2115

Accounting for Local Revenue Realignment

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COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

June 15, 2004

TO: John Naimo
Assistant Auditor-Controller

FROM: Susan Linschoten, Chief
Tax Division

**SUBJECT: IMPLEMENTATION OF NEW LEGISLATION FY 2004-05
REQUEST FOR NEW TRUST FUND ACCOUNT**

Consider this my request to establish a new trust fund account in CAPs for the **Sales and Use Tax Compensation Fund (SUTC Fund)**. The account is necessary for implementation of what is better known as the "Triple Flip".

Pursuant to Revenue & Taxation Code Section 97.68 (Assembly Bill 1766), this fund is to be established in the treasury for each County. The fund will be utilized to allocate ad valorem property tax revenue from the Educational Revenue Augmentation Fund to county and cities within each County, as provided by notification from the State Department of Finance.

I have attached the Revenue & Taxation Code Section for your reference.

Should you need additional information, do not hesitate to contact me or your staff may call **Maria Garcia** or **Joe Gaspar** at **3-0270** and **4-5377**, respectively.

SJL:JAG

Attachments

C: Danny Nguyen
Kelvin Aikens
Darlene Hoang

AUDITOR-CONTROLLER
ACCOUNTING DIVISION
FUND INFORMATION SHEET

Name of Requestor: SUSAN LINSCHOTEN	Contact person: Maria Garcia Email: mgarcia@auditor.co.la.ca.us
Department: AUDITOR-CONTROLLER- TAX DIV	Tel No. (213)893-0270
Effective Date: 07-01-04	Interest Allocation: N
Fiscal Yr: 04-05	Action: <input checked="" type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Delete

The following information has been updated in FY 05 CAPS TABLES (FUND, FREP)

Fund No	Fund Group	Fund Type	Fund Mgr	Description (30 characters or less)
SE1	360	A	10770	SALES & USE TAX COMPNSATION FD

DISTRIBUTIONS: (ORIGINAL DOCUMENTATION TO FILE)

- | | | |
|--------------------|-----------------------|--------------------------|
| 1. JOHN NAIMO | 6. STEVEN SMITH | 10. SID KIKKAWA - CAO |
| 2. CONNIE YEE | 7. WAI MUNGAL | 11. CONNIE CHUNG- AUD GC |
| 3. JOHN HARTNETT | 8. JOE GASPAR-AUD TAX | 12. LISA LEE-CAO |
| 4. BARBARA HARSHAW | 9. SANFORD JOHNSON | 13. KATIE SZETO -AUD |
| 5. HELEN FUNG | | |

AUDITOR' S USE:

PROCESSED BY: <u>TMSantos</u>	DATE: <u>6-17-04</u>
VERIFIED BY: <u>LPSanAntonio</u>	DATE: <u>6-17-04</u>
NOTIFIED BY: <u>email</u>	DATE: <u>6-18-04</u>

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

October 12, 2004

*ok
John*

TO: John Naimo
Assistant Auditor-Controller

FROM: Susan Linschoten, Chief
Tax Division *Susan*

SUBJECT: IMPLEMENTATION OF NEW LEGISLATION FY 2004-05
REQUEST FOR NEW TRUST FUND ACCOUNT

Consider this my request to establish a new trust fund account in CAPS for the **Vehicle License Fee Property Tax Compensation Fund (VLF Compensation Fund)**.

Pursuant to Revenue & Taxation Code Section 97.70(a)(2), this fund is to be established in the treasury of each County. The fund will be utilized in the allocation of the Vehicle Licence Fee adjusted amount to county and cities as provided by notification from the State Controller.

I have attached the Revenue & Taxation Code Section for your reference.

Should you need additional information, do not hesitate to contact me or your staff may call **Maria Garcia** or **Joe Gaspar** at 3-0270 and 4-5377, respectively.

SJL:JG

Attachments

C: Danny Nguyen
Kelvin Aikens
Darlene Hoang

*10/15/04
FREP
AC*

AUDITOR-CONTROLLER
ACCOUNTING DIVISION
FUND INFORMATION SHEET

Name of Requestor: SUSAN LINSCHOTEN	Contact person: MARIA GARCIA Email: mgarcia@auditor.co.la.ca.us
Department: AUDITOR-CONTROLLER-TAX DIV	Tel No. 213-893-0270
Effective Date: 10-12-05	Interest Allocation: N
Fiscal Yr: 04-05	Action: <input checked="" type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Delete

The following information has been updated in FY 05 CAPS TABLES (FUND, FREP & FDEP)

Fund No	Fund Group	Fund Type	Fund Mgr	Description (30 characters or less)
SE1	360	A	10770	VLF PROP TAX COMPENSATION FD

DISTRIBUTIONS: (ORIGINAL DOCUMENTATION TO FILE)

- | | | |
|--------------------|-----------------------|--------------------------|
| 1. JOHN NAIMO | 6. STEVEN SMITH | 11. EVA SNIDER - CAO |
| 2. CONNIE YEE | 7. WAI MUNG CAL | 12. CONNIE CHUNG- AUD GC |
| 3. JOHN HARTNETT | 8. JOE GASPAR-AUD TAX | 13. LISA LEE-CAO |
| 4. BARBARA HARSHAW | 9. SANFORD JOHNSON | 14. KATIE SZETO |
| 5. HELEN FUNG | 10. SID KIKKAWA - CAO | 15. ROBERT DAVIS |

AUDITOR' S USE:

PROCESSED BY:	<u>TMSantos</u>	DATE:	<u>10-15-04</u>
VERIFIED BY:	<u>LPSanAntonio</u>	DATE:	<u>10-15-04</u>
NOTIFIED BY:	<u>email</u>	DATE:	<u>10-15-04</u>

11

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

December 06, 2004

TO: John Naimo *John*
Assistant Auditor-Controller

FROM: Susan Linschoten, Chief
Tax Division *Susan*

**SUBJECT: IMPLEMENTATION OF NEW LEGISLATION FY 2004-05
REQUEST FOR NEW REVENUE ACCOUNTS**

Consider this my request to establish two new Revenue Accounts in CAPS for the **In-Lieu Sales and Use Tax Revenue (S&UT)** and the **Property Tax In-Lieu of Vehicle License Fee (VLF)**. These two revenue accounts are necessary for implementation of Senate Bill 1096, approved by the Governor last August 5, 2004.

I have attached the Account Maintenance Form-Revenue and the chaptered version of the bill for your reference.

Should you need additional information, do not hesitate to contact me or your staff may call **Maria Garcia** or **Joe Gaspar** at **3-0270** and **4-5377**, respectively.

SJL:JAG

Attachments

C: Connie Diep
Kelvin Aikens
Darlene Hoang

COUNTY OF LOS ANGELES
ACCOUNT MAINTENANCE FORM - REVENUE

TO: CAPS CONTROL SECTION

Requested by: Susan Linschoten
Effective date: 12/06/04

(RSRC-REVENUE SOURCE TABLE)
ACCOUNT NAME (30 CHAR. OR LESS) SHORT NAME (12 CHAR. OR LESS) SUB REV SRCOE OPT CLOSED OFF BLD USE TAX
In Lieu Local Sales & Use Tax In-Lieu S&UT N - - REC ACCT IND:
In-Lieu Vehicle License Fee In-Lieu VLF N - - - -

A/D/C	F.Y.	REV SRCE	CLASS	CAT
1	A 05	8066	81D	81
2	A 05	8067	81D	81
3				
4				
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719

ADD A Revenue source to be added REQUESTING DEPARTMENT: DATE: December 06, 2004 AUDITOR USE: DATE: 12/10/04

CHANGE C Please shade the fields to be changed ORIGINATING ORGANIZATION AC - Tax Division PROCESSED BY: Alfred Taylor

DELETE D The rev will have a closed indicator on REVENUE PREPARED BY: Maria Garcia REVIEW BY: Alfred Taylor 12/10/04

e-mail completed, approved from to: ataylor@auditor.co.la.us PHONE NUMBER: (213)893-0270 APPROVED BY: Wai Mungcal 12/10/04

E-MAIL ADDRESS: mgarcia@auditor.co.la.ca.us

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

December 23, 2004

D
NEE D
NE U
DSC

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KAA*
Apportionment/Refund Section

SUBJECT: ERAF APPORTIONMENT- FOR THE MONTH OF DECEMBER
2004 (VEHICLE LICENSE FEE AND SALES & USE TAX)

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedules for the December 2004 payment distribution. Beginning in December 2004, ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$591,543,310.58** and the Sales & Use Tax Compensation Fund (SE1) **\$136,062,237.49** rather than to the K-12 and Community College Districts.

12/27/04
SM

**COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
DECEMBER 2004-2005**

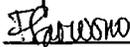
**Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)**

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	* 727,605,548.07	591,543,310.58	136,062,237.49
January-05		-	-
1st 50%	727,605,548.07	591,543,310.58	136,062,237.49
February-05		-	-
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	-	-	-
Grand Total		591,543,310.58	136,062,237.49

* - \$745,041,226.10 CAPS + (\$18,000,000.00) CFPD + \$564,321.97 City of Carson = \$727,605,548.07 ERAF

Prepared by: 

Date: 12-23-04

Reviewed by: 

Date: 12/23/04

2-2

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

January 19, 200~~4~~⁵

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager
Apportionment/Refund Section



SUBJECT: ERAF APPORTIONMENT- FOR THE MONTH OF JANUARY
2005 (VEHICLE LICENSE FEE AND SALES & USE TAX)

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedules for the January 2005 payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) \$18,354,096.42 and the Sales & Use Tax Compensation Fund (SE1) \$4,235,838.51 rather than to the K-12 and Community College Districts.

Should you have any questions, please contact Joe Gaspar at 4-5377.

KA:JAG:bb
H:\Apportionment\Special\ERAF\ERAF Apportionment\2004-05\ERAF MEMO JANUARY 2005.doc
Attachments

cm 1-19-05

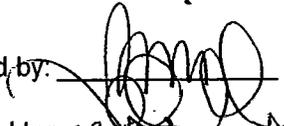
BB-5 723

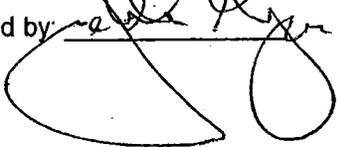
COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
JANUARY 2004-2005

Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	* 727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	-	-	-
March-05	-	-	-
April-05	-	-	-
May-05	-	-	-
2nd 50%	-	-	-
Grand Total		609,897,407.00	140,298,076.00

* - \$745,041,226.10 CAPS + (\$18,000,000.00) CFPD + \$564,321.97 City of Carson = \$727,605,548.07 ERAF

Prepared by: 

Reviewed by: 

Date: 1-19-05

Date: 1-19-05

2-9

-18-

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

February 24, 2004

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF - VEHICLE LICENSE FEE AND SALES & USE TAX

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedule for payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$80,573,216.18** and the Sales & Use Tax Compensation Fund (SE1) **\$18,532,830.78** rather than to the K-12 and Community College Districts.

Should you have any questions, please contact **Joe Gaspar at 4-5377**.

KA:JAG:bb
H:\Apportionment\Special\ERAF\ERAF Apportionment\2004-05\ERAF MEMO FEBRUARY 2005 II.doc
Attachments

Darlene Hoang *2/24/05*

COUNTY OF LOS ANGELES
 AUDITOR-CONTROLLER, TAX DIVISION
 APPORTIONMENT/REFUND SECTION
 FEBRUARY 2004-2005

-19
 06

Summary of Vehicle License Fee Compensation Fund (SF7) and
 Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	I 146,877,037.77	119,411,031.71	27,466,006.06
February-05	II 99,106,046.96	80,573,216.18	18,532,830.78
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	245,983,084.73	199,984,247.89	45,998,836.84
Grand Total		809,881,654.89	186,296,912.84

726
 010-9

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B-20-

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

March 21, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF - VEHICLE LICENSE FEE AND SALES & USE TAX

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedule for payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) **\$9,001,540.41** and the Sales & Use Tax Compensation Fund (SE1) **\$2,070,465.02** rather than to the K-12 and Community College Districts.

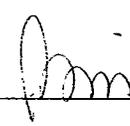
Should you have any questions, please contact **Joe Gaspar** at **4-5377**.

KA:JAG:bb
H:\Apportionment\Special\ERAF\ERAF Apportionment\2004-05\ERAF MEMO MARCH 2005.doc
Attachments

1-28

Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	SF7 \$ 1,219,794,780.00 81.30%	SE1 \$ 280,596,109.00 18.70%
December-04	727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	I 146,877,037.77	119,411,031.71	27,466,006.06
February-05	II 99,106,046.96	80,573,216.18	18,532,830.78
March-05	11,072,005.43	9,001,540.41	2,070,465.02
April-05		-	-
May-05		-	-
2nd 50%	257,055,090.16	208,985,788.30	48,069,301.86
Grand Total		818,883,195.30	188,367,377.86

Prepared By  Date 3-21-05

Reviewed By  Date 3/21/05

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Estimated Countywide Adjustment Amount
Los Angeles County
2004-05

Appendix B

323225279

19083	Lomita	1,369,850	0.12%	328,300
19060	Long Beach	41,231,248	3.52%	9,881,530
19050	Los Angeles	378,433,209	32.32%	90,695,756 ✓
19021	Lynwood	2,788,158	0.24%	668,213
19053	Malibu	2,243,759	0.19%	537,742
19022	Manhattan Beach	7,237,401	0.62%	1,734,524
19023	Maywood	853,869	0.07%	204,639
19024	Monrovia	7,926,308	0.68%	1,899,628
19025	Montebello	9,818,259	0.84%	2,353,056
19026	Monterey Park	4,955,758	0.42%	1,187,703
19066	Norwalk	8,397,559	0.72%	2,012,569
19094	Palmdale	15,231,945	1.30%	3,650,506
19027	Palos Verdes Estates	241,262	0.02%	57,821
19048	Paramount	5,899,248	0.50%	1,413,821
19080	Pasadena	31,749,083	2.71%	7,609,023
19068	Pico Rivera	6,385,465	0.55%	1,530,348
19028	Pomona	13,170,536	1.12%	3,156,467
19085	Rancho Palos Verdes	1,014,060	0.09%	243,031
19029	Redondo Beach	8,505,464	0.73%	2,038,430
19047	Rolling Hills	-	0.00%	-
19067	Rolling Hills Estates	1,489,180	0.13%	356,899
19073	Rosemead	3,134,918	0.27%	751,318
19078	San Dimas	4,747,240	0.41%	1,137,729
19030	San Fernando	4,620,669	0.39%	1,107,395
19031	San Gabriel	3,583,873	0.31%	858,915
19032	San Marino	436,370	0.04%	104,581
19101	Santa Clarita	26,998,273	2.31%	6,470,439
19049	Santa Fe Springs	21,279,905	1.82%	5,099,968
19033	Santa Monica	27,444,859	2.34%	6,577,468
19034	Sierra Madre	221,785	0.02%	53,153
19035	Signal Hill	10,528,005	0.90%	2,523,154
19069	South El Monte	3,739,486	0.32%	896,210
19036	South Gate	6,854,087	0.59%	1,642,659
19037	South Pasadena	1,514,090	0.13%	362,869
19077	Temple City	1,396,320	0.12%	334,644
19038	Torrance	38,239,529	3.27%	9,164,531
19039	Vernon	4,965,403	0.42%	1,190,014
19071	Walnut	1,482,161	0.13%	355,216
19040	West Covina	13,610,958	1.16%	3,262,019
19054	West Hollywood	8,575,248	0.73%	2,055,154
19088	Westlake Village	2,781,537	0.24%	666,627
19041	Whittier	9,166,314	0.78%	2,196,810
	TOTAL	1,170,803,254 ✓		280,596,109 ✓

$378,433,209 \div$
 $1,170,803,254 =$
 $0.32322527948 *$
 $0.32322527948 \times$
 $280,596,109 =$
 $90,695,755.7525 *$

LOS ANGELES COUNTY AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS

ACCT#	AGENCY DESCRIPTION	R & T 97.70		R & T 97.70		City / County Adjustment
		(c)	(t) (A) (I) 2% VLF	(c)	(t) (A) (II) .65% VLF	
1.05	LOS ANGELES COUNTY GENERAL		733,331,874			733,331,874
100.01	CITY-ALHAMBRA TD #1		5,229,387		435,653	4,793,734
101.01	CITY-AGOURA HILS		1,342,436		107,461	1,234,975
104.01	CITY-ARCADIA TD #1		3,253,061		271,321	2,981,740
106.01	CITY-ARTESIA TD #1		1,043,222		83,528	959,694
108.01	CITY-AVALON TD #1		203,665		16,983	186,682
112.01	CITY-AZUSA TD #1		2,804,622		233,921	2,570,701
114.01	CITY-BALDWIN PK TD #1		4,678,012		390,137	4,287,875
116.01	CITY-BELL TD #1		2,344,399		187,735	2,156,664
118.01	CITY-BELLFLOWER TD #1		4,662,823		373,965	4,288,858
119.01	CITY-BELL GARDEN TD #1		2,677,206		223,067	2,454,139
120.01	CITY-BEV HILLS TD #1		2,079,559		173,384	1,906,175
122.01	CITY-BRADBURY TD #1		56,874		4,555	52,319
124.01	CITY-BURBANK TD #1		6,143,953		512,061	5,631,892
125.01	CITY-CARSON TD #1		1,340,389		111,162	1,229,227
126.01	CITY-CALABASAS TD #1		5,837,269		467,662	5,369,607
128.01	CITY-CLAREMONT TD #1		2,116,595		176,473	1,940,122
131.01	CITY-COMMERCE TD #1		811,081		64,947	746,134
132.01	CITY-COMPTON TD #1		5,706,651		475,608	5,231,043
136.01	CITY-COVINA TD #1		2,860,998		238,569	2,622,429
138.01	CITY-CUDAHY TD #1		1,556,195		124,619	1,431,576
140.01	CITY-CULVER CITY TD #1		2,365,565		197,035	2,168,530
142.01	CITY-CERRITOS TD #1		3,318,799		265,489	3,053,310
143.01	CITY-DOWNEY TD #1		6,563,576		547,902	6,015,674
144.01	CITY-EL MONTE TD #1		7,189,454		599,566	6,589,888
145.01	CITY-DUARTE TD #1		1,315,740		109,647	1,206,093
146.01	CITY-DIAMOND BAR TD #1		3,484,182		288,902	3,195,280
148.01	CITY-EL SEGUNDO TD #1		1,022,626		81,886	940,740
152.01	CITY-GARDENA TD #1		3,531,343		294,545	3,236,798
156.01	CITY-GLENDALE TD #1		11,963,565		997,250	10,966,315
160.01	CITY-GLENDORA TD #1		3,029,868		252,424	2,777,444
163.01	CITY-HAWAII GDNS RP #1		952,370		76,282	876,088
164.01	CITY-HAWTHORNE TD #1		5,130,558		428,251	4,702,307
168.01	CITY-HERMOSA BCH TD #1		1,139,556		94,941	1,044,615
170.01	CITY-HIDDEN HILL TD #1		122,298		9,796	112,502
172.01	CITY-HUNTINGTN P TD #1		3,754,758		313,078	3,441,680
174.01	CITY-INDUSTRY TD #1		46,569		3,885	42,684
176.01	CITY-INGLEWOOD TD #1		6,855,739		571,097	6,284,642
177.01	CITY-IRWINDALE TD #1		86,904		7,270	79,634
178.01	CITY-LA PUENTE TD #1		2,610,663		209,104	2,401,559
179.01	CITY-LAKEWOOD TD #1		5,038,831		403,633	4,635,198
180.01	CITY-LA VERNE		1,936,901		161,398	1,775,503
181.01	CITY-LAWNDALE TD #1		2,012,098		161,281	1,850,817
182.01	CITY-LA MIRADA TD #1		3,038,492		243,488	2,795,004
183.01	CITY-LOMITA TD #1		1,272,932		101,920	1,171,012
184.01	CITY-LONG BEACH TD #1		28,371,342		2,365,688	26,005,654
185.01	CITY-LA CANADA-F TD #1		1,298,881		104,023	1,194,858
186.01	CITY-LANCASTER TD #1		7,831,053		627,419	7,203,634
187.01	CITY-LA HABRA HT TD #1		359,029		29,863	329,166
188.01	CITY-LOS ANGELES TD #1		227,932,066		19,000,034	208,932,032
200.01	CITY-LYNWOOD TD #1		4,247,507		354,325	3,893,182
203.01	CITY-MALIBU TD #1		802,244		65,831	736,413
204.01	CITY-MANHATTAN B TD #1		2,130,263		177,638	1,952,625
208.01	CITY-MAYWOOD TD #1		1,713,657		142,715	1,570,942
212.01	CITY-MONROVIA TD #1		2,262,117		188,434	2,073,683
216.01	CITY-MONTEBELLO TD #1		3,800,633		316,769	3,483,864
220.01	CITY-MONTEREY PK TD #1		3,728,327		310,470	3,417,857
222.01	CITY-NORWALK TD #1		6,635,383		531,667	6,103,716
224.01	CITY-PALOS VRD E TD #1		821,281		68,409	752,872
225.01	CITY-PALMDALE TD #1		7,940,234		637,642	7,302,592
226.01	CITY-PARAMOUNT TD #1		3,500,816		280,398	3,220,418
228.01	CITY-PASADENA TD #1		8,391,352		699,364	7,691,988
230.01	CITY-PICO RIVERA TD #1		4,049,005		324,335	3,724,670
232.01	CITY-POMONA TD #1		9,218,598		769,084	8,449,514
234.01	CITY-RANCHO P V TD #1		2,620,599		209,682	2,410,917
236.01	CITY-REDONDO BCH TD #1		3,899,940		325,030	3,574,910
237.01	CITY-ROSEMEAD TD #1		3,440,560		275,415	3,165,145
238.01	CITY-ROLLING HLS TD #1		119,026		9,524	109,502
239.01	CITY-ROLL HLS ES TD #1		493,246		39,460	453,786
240.01	CITY-S FERNANDO TD #1		1,443,267		120,244	1,323,023
241.01	CITY-SAN DIMAS TD #1		2,227,370		178,372	2,048,998
244.01	CITY-SAN GABRIEL TD #1		2,441,860		203,558	2,238,302
248.01	CITY-SAN MARINO TD #1		791,596		65,947	725,649
249.01	CITY-SANTA CLARITA TD #1		9,603,001		800,924	8,802,077
250.01	CITY-SANTA FE SP TD #1		1,090,380		87,403	1,002,977
252.01	CITY-SANTA MONIC TD #1		5,268,207		438,649	4,829,558
256.01	CITY-SIERRA MADR TD #1		645,349		53,738	591,611
260.01	CITY-SIGNAL HILL TD #1		643,737		51,630	592,107
262.01	CITY-SO EL MONTE TD #1		1,341,189		107,325	1,233,864
264.01	CITY-SOUTH GATE TD #1		6,144,356		492,416	5,651,940
268.01	CITY-SO PASADENA TD #1		1,467,416		123,934	1,363,482
270.01	CITY-TEMPLE CITY TD #1		2,141,084		171,495	1,969,589
272.01	CITY-TORRANCE TD #1		8,519,411		710,048	7,809,363
276.01	CITY-VERNON TD #1		5,752		461	5,291
278.01	CITY-WALNUT TD #1		1,922,665		153,846	1,768,819
280.01	CITY-WEST COVINA TD #1		6,487,366		541,040	5,946,326
282.01	CITY-W LAKE VILL TD #1		535,355		42,913	492,442
283.01	CITY W HOLLYWOOD		2,201,667		183,359	2,018,308
284.01	CITY-WHITTIER TD #1		5,279,076		422,739	4,856,337
	TOTAL		1,263,690,921		43,896,141	1,219,794,780

REVENUE AND TAXATION CODE

SECTION 10751-10760

10751. A license fee is hereby imposed for the privilege of operating upon the public highways in this state any vehicle of a type which is subject to registration under the Vehicle Code, or any trailer coach which is required to be moved under permit as authorized in Section 35790 of the Vehicle Code and which is not subject to local property taxation pursuant to Part 13 (commencing with Section 5800) of Division 1. Vehicles of banks, including national banking associations, shall be subject to all provisions of the Vehicle Code to the same extent and same manner as other vehicles, and shall be subject to this part.

10752. The annual amount of the license fee for any vehicle, other than a trailer or semitrailer, as described in subdivision (a) of Section 5014.1 of the Vehicle Code, or a trailer coach that is required to be moved under permit as authorized in Section 35790 of the Vehicle Code, shall be a sum equal to 2 percent, and on and after January 1, 2005, 0.65 percent, of the market value of the vehicle as determined by the department.

10752.1. The annual amount of the license fee for a trailer coach which is required to be moved under permit as authorized in Section 35790 of the Vehicle Code shall be a sum equal to 2 percent, and on and after January 1, 2005, 0.65 percent, of the market value of the vehicle as determined by the department.

REVENUE AND TAXATION CODE

SECTION 11001-11006

11005. After payment of refunds therefrom and after making the deductions authorized by Section 11003 and reserving the amount determined necessary by the Pooled Money Investment Board to meet the transfers ordered or proposed to be ordered pursuant to Section 16310 of the Government Code, commencing with the 2004-05 fiscal year, the balance of all motor vehicle license fees and any other money appropriated by law for expenditure pursuant to this section and deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund and remaining unexpended therein at the close of business on the last day of the calendar month, shall be allocated by the Controller by the 10th day of the following month in accordance with the following:

(a) First, to the County of Orange. For the 2004-05 fiscal year, that county shall be allocated fifty-four million dollars (\$54,000,000) in monthly installments. For the 2005-06 fiscal year and each fiscal year thereafter, that county shall receive, in monthly installments, an amount equal to the amount allocated under this section for the prior fiscal year, adjusted for the percentage change in the amount of revenues credited to the Motor Vehicle License Fee Account in the Transportation Tax Fund from the revenues credited to that account in the prior fiscal year. Moneys allocated to the County of Orange under this subdivision shall be used first for the service of indebtedness as provided in paragraph (1) of subdivision (a) of Section 11001.5. Any amounts in excess of the amount required for this service of indebtedness may be used by that county for any lawful purpose.

(b) Second, to each city, the population of which is determined under Section 11005.3 on August 5, 2004, in an amount equal to the additional amount of vehicle license fee revenue, including offset transfers, that would be allocated to that city under Sections 11000 and 11005, as those sections read on January 1, 2004, as a result of that city's population being determined under Section 11005.3.

(c) Third, to the cities and counties of this state in the proportion that the population of each city or city and county bears to the total population of all cities and counties in this state, as determined by the population research unit of the Department of Finance. For the purpose of this subdivision, the population of each city or city and county is that determined by the last federal decennial or special census, or a subsequent census validated by the demographic research unit or subsequent estimate prepared pursuant to Section 2107.2 of the Streets and Highways Code.

State Controller's Office
 Division of Accounting and Reporting
 Reductions to Amounts Allocated Under Revenue and Taxation Code Section 97.70
 In Accordance With Revenue and Taxation Code Section 97.71(b)(1) and (2)

County	City	MVLV 2002-03		Sales Tax		R&T 97.71(b)(1)		R&T 97.71(b)(2)(i)		R&T 97.71(b)(2)(ii)		Property Taxes		Sum of (VII)(iii)		General		2% of		4% of		Reduction		
		81.25%	51.25%	San Francisco	San Francisco	Chittes	Table 21A	2002-03 Sec 7204	Table 21A	Chittes	Chittes	Chittes	Allocated	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues	Amounts	Amounts	
Burbank	Burbank	5,865,676.03	414,556.87	23,769,723	699,922.72	20,081,443	787,623.22	1,892,302.61	81,818,532	1,636,370.64	3,272,741.28	1,850,941.44	81,818,532	1,636,370.64	3,272,741.28	1,850,941.44	81,818,532	1,636,370.64	3,272,741.28	1,850,941.44	81,818,532	1,636,370.64	3,272,741.28	1,850,941.44
Calabasas	Calabasas	1,182,432.68	83,568.43	4,758,646	2,759,955	2,759,955	2,759,955	329,958.18	12,598,054	106,384.96	503,922.16	322,746.09	12,598,054	106,384.96	503,922.16	322,746.09	12,598,054	106,384.96	503,922.16	322,746.09	12,598,054	106,384.96	503,922.16	322,746.09
Carson	Carson	5,332,489.07	376,672.27	19,021,351	551,635.77	5,738,570	225,356.60	1,153,864.64	40,227,904	804,558.08	1,609,116.16	1,128,643.94	40,227,904	804,558.08	1,609,116.16	1,128,643.94	40,227,904	804,558.08	1,609,116.16	1,128,643.94	40,227,904	804,558.08	1,609,116.16	1,128,643.94
Cerritos	Cerritos	3,031,259.98	214,234.31	25,958,431	752,817.14	3,800,143	149,233.58	1,116,285.03	48,625,619	971,512.38	1,945,024.76	1,091,885.73	48,625,619	971,512.38	1,945,024.76	1,091,885.73	48,625,619	971,512.38	1,945,024.76	1,091,885.73	48,625,619	971,512.38	1,945,024.76	1,091,885.73
Claremont	Claremont	2,027,817.87	143,316.03	4,128,280	119,685.72	2,429,560	95,409.68	358,391.43	15,586,845	311,736.90	623,473.80	350,557.86	15,586,845	311,736.90	623,473.80	350,557.86	15,586,845	311,736.90	623,473.80	350,557.86	15,586,845	311,736.90	623,473.80	350,557.86
Commerce	Commerce	743,397.20	52,539.67	10,776,978	312,541.76	1,928,774	75,743.95	440,825.38	368,071.42	712,142.84	1,424,285.68	431,190.00	368,071.42	712,142.84	1,424,285.68	431,190.00	368,071.42	712,142.84	1,424,285.68	431,190.00	368,071.42	712,142.84	1,424,285.68	431,190.00
Compton	Compton	5,514,482.67	389,736.08	5,958,116	144,669.75	3,245,163	128,654.60	663,060.43	28,036,076	580,721.52	1,161,443.04	648,587.09	28,036,076	580,721.52	1,161,443.04	648,587.09	28,036,076	580,721.52	1,161,443.04	648,587.09	28,036,076	580,721.52	1,161,443.04	648,587.09
Covina	Covina	2,744,407.40	193,961.00	7,010,006	203,296.29	3,266,456	15,837.72	548,935.01	20,044,943	400,898.86	801,797.72	439,598.54	20,044,943	400,898.86	801,797.72	439,598.54	20,044,943	400,898.86	801,797.72	439,598.54	20,044,943	400,898.86	801,797.72	439,598.54
Cudahy	Cudahy	1,444,353.92	102,080.07	1,057,599	30,671.00	4,448,393	9,966.94	142,718.01	47,055,843	94,118.86	188,237.72	139,598.54	47,055,843	94,118.86	188,237.72	139,598.54	47,055,843	94,118.86	188,237.72	139,598.54	47,055,843	94,118.86	188,237.72	139,598.54
Diamond Bar	Diamond Bar	2,271,833.62	3,313,378.25	1,444,353.92	14,825,745	2,961,392	85,892.95	66,299.28	11,181,479	223,629.58	447,259.16	397,418.60	11,181,479	223,629.58	447,259.16	397,418.60	11,181,479	223,629.58	447,259.16	397,418.60	11,181,479	223,629.58	447,259.16	397,418.60
Dorney	Dorney	6,308,303.68	445,839.40	13,030,346	377,891.40	6,822,056	287,905.66	1,091,638.46	40,145,925	802,918.52	1,605,837.04	1,070,092.38	40,145,925	802,918.52	1,605,837.04	1,070,092.38	40,145,925	802,918.52	1,605,837.04	1,070,092.38	40,145,925	802,918.52	1,605,837.04	1,070,092.38
Duarte	Duarte	1,260,970.62	89,118.50	4,076,442	118,220.37	1,012,346	32,966.743	1,094,004.68	40,841,844	812,836.88	1,625,673.76	1,070,092.38	40,841,844	812,836.88	1,625,673.76	1,070,092.38	40,841,844	812,836.88	1,625,673.76	1,070,092.38	40,841,844	812,836.88	1,625,673.76	1,070,092.38
El Monte	El Monte	6,832,498.68	466,479.84	16,848,849	483,876.32	3,266,743	128,286.68	1,094,004.68	40,841,844	812,836.88	1,625,673.76	1,070,092.38	40,841,844	812,836.88	1,625,673.76	1,070,092.38	40,841,844	812,836.88	1,625,673.76	1,070,092.38	40,841,844	812,836.88	1,625,673.76	1,070,092.38
El Segundo	El Segundo	940,841.47	66,479.84	7,249,379	210,238.31	4,517,307	177,398.98	454,115.13	585,760.34	1,137,131.40	2,274,262.80	1,457,812.22	585,760.34	1,137,131.40	2,274,262.80	1,457,812.22	585,760.34	1,137,131.40	2,274,262.80	1,457,812.22	585,760.34	1,137,131.40	2,274,262.80	1,457,812.22
Gardena	Gardena	3,413,026.59	241,216.66	7,326,008	212,460.62	3,363,441	132,964.06	585,760.34	1,137,131.40	2,274,262.80	4,547,812.22	3,021,956.00	1,137,131.40	2,274,262.80	4,547,812.22	3,021,956.00	1,137,131.40	2,274,262.80	4,547,812.22	3,021,956.00	1,137,131.40	2,274,262.80	4,547,812.22	3,021,956.00
Glendale	Glendale	11,418,892.27	204,930.11	6,297,420	182,830.67	3,008,517	118,067.47	505,628.25	13,589,008	271,160.16	542,360.32	484,576.44	13,589,008	271,160.16	542,360.32	484,576.44	13,589,008	271,160.16	542,360.32	484,576.44	13,589,008	271,160.16	542,360.32	484,576.44
Glendora	Glendora	2,899,612.40	61,668.64	7,812,238	226,581.72	2,845,878	68,752.16	887,752.16	32,136,903	642,738.06	1,285,476.12	672,719.56	32,136,903	642,738.06	1,285,476.12	672,719.56	32,136,903	642,738.06	1,285,476.12	672,719.56	32,136,903	642,738.06	1,285,476.12	672,719.56
Hawthorne	Hawthorne	872,821.24	81,668.64	6,297,420	182,830.67	3,008,517	118,067.47	505,628.25	13,589,008	271,160.16	542,360.32	484,576.44	13,589,008	271,160.16	542,360.32	484,576.44	13,589,008	271,160.16	542,360.32	484,576.44	13,589,008	271,160.16	542,360.32	484,576.44
Hemlock Beach	Hemlock Beach	1,933,735.95	77,299.79	2,522,259	73,147.71	4,667,013	183,276.01	333,723.51	14,723,188	284,463.76	568,927.52	326,426.12	14,723,188	284,463.76	568,927.52	326,426.12	14,723,188	284,463.76	568,927.52	326,426.12	14,723,188	284,463.76	568,927.52	326,426.12
Hidden Hills	Hidden Hills	1,111,740.74	1,697.28	17,651	511.89	383,021	14,258.02	22,665.19	16,023,612	320,472.24	640,944.48	439,063.43	16,023,612	320,472.24	640,944.48	439,063.43	16,023,612	320,472.24	640,944.48	439,063.43	16,023,612	320,472.24	640,944.48	439,063.43
Huntington Park	Huntington Park	3,627,039.51	256,341.03	4,969,319	144,114.59	1,232,964	48,419.13	448,874.75	44,403,062	888,061.24	1,776,122.48	907,214.11	44,403,062	888,061.24	1,776,122.48	907,214.11	44,403,062	888,061.24	1,776,122.48	907,214.11	44,403,062	888,061.24	1,776,122.48	907,214.11
Industry	Industry	45,480.63	3,212.93	26,803,811	777,533.90	3,741,736	146,699.90	927,486.73	44,403,062	888,061.24	1,776,122.48	907,214.11	44,403,062	888,061.24	1,776,122.48	907,214.11	44,403,062	888,061.24	1,776,122.48	907,214.11	44,403,062	888,061.24	1,776,122.48	907,214.11
Inglewood	Inglewood	6,625,273.51	468,241.22	8,240,655	236,898.18	5,738,723	225,382.61	932,580.01	52,266,356	1,045,327.12	2,090,654.24	1,045,327.12	52,266,356	1,045,327.12	2,090,654.24	1,045,327.12	52,266,356	1,045,327.12	2,090,654.24	1,045,327.12	52,266,356	1,045,327.12	2,090,654.24	1,045,327.12
Inverdale	Inverdale	65,388.41	6,034.83	3,890,088	107,015.77	1,244,112	48,856.92	161,907.52	16,907,316	338,146.32	676,292.64	338,146.32	16,907,316	338,146.32	676,292.64	338,146.32	16,907,316	338,146.32	676,292.64	338,146.32	16,907,316	338,146.32	676,292.64	338,146.32
La Brea	La Brea	1,947,753.24	84,439.19	1,815,541	52,852.27	1,855,747	76,803.19	213,894.65	6,980,988	131,619.72	263,239.44	209,219.43	6,980,988	131,619.72	263,239.44	209,219.43	6,980,988	131,619.72	263,239.44	209,219.43	6,980,988	131,619.72	263,239.44	209,219.43
La Habra	La Habra	338,530.52	23,925.65	2,977.90	2,977.90	651,790	25,596.13	52,499.68	1,454,442	29,088.84	58,177.68	51,352.16	1,454,442	29,088.84	58,177.68	51,352.16	1,454,442	29,088.84	58,177.68	51,352.16	1,454,442	29,088.84	58,177.68	51,352.16
La Habra Heights	La Habra Heights	4,641,661.42	328,048.43	10,165,911	294,814.49	2,392,773	93,964.43	716,629.35	24,348,754	486,995.08	973,990.16	701,161.19	24,348,754	486,995.08	973,990.16	701,161.19	24,348,754	486,995.08	973,990.16	701,161.19	24,348,754	486,995.08	973,990.16	701,161.19
Lakewood	Lakewood	2,734,197.32	193,298.40	6,493,971	188,330.92	3,742,369	146,964.76	528,534.98	20,696,397	413,927.94	827,855.88	516,982.48	20,696,397	413,927.94	827,855.88	516,982.48	20,696,397	413,927.94	827,855.88	516,982.48	20,696,397	413,927.94	827,855.88	516,982.48
La Mirada	La Mirada	2,423,730.32	137,402.72	3,984,787	398,478.87	4,139,161	162,546.99	1,057,468.89	28,320,327	566,406.54	1,132,813.08	1,034,353.21	28,320,327	566,406.54	1,132,813.08	1,034,353.21	28,320,327	566,406.54	1,132,813.08	1,034,353.21	28,320,327	566,406.54	1,132,813.08	1,034,353.21
La Puente	La Puente	1,771,297.15	2,382,051	69,081.85	614,951	614,951	24,149.44	264,528.44	6,404,962	128,099.24	256,198.48	256,198.48	6,404,962	128,099.24	256,198.48	256,198.48								

97.71. Notwithstanding any other provision of law, for each of the 2004-05 and 2005-06 fiscal years, all of the following apply:

(a) (1) The total amount of revenue required to be allocated to each county and each city and county under Section 97.70 shall be reduced by the dollar amount indicated as follows:

	Property Tax Reduction per County
Alameda	\$ 14,993,115
Alpine	13,578
Amador	341,856
Butte	1,968,640
Calaveras	367,372
Colusa	227,244
Contra Costa	9,266,091
Del Norte	260,620
El Dorado	1,465,981
Fresno	7,778,611
Glenn	302,192
Humboldt	1,433,725
Imperial	1,499,081
Inyo	188,370
Kern	6,684,032
Kings	1,409,501
Lake	531,524
Lassen	317,119
Los Angeles	103,217,625
Madera	1,164,287
Marin	2,369,777
Mariposa	177,419
Mendocino	997,570
Merced	2,211,012
Modoc	119,325
Mono	92,964
Monterey	3,789,991
Napa	1,128,692
Nevada	503,547
Orange	27,730,861
Placer	2,219,818
Plumas	238,066
Riverside	14,161,003
Sacramento	12,232,737
San Benito	477,872
San Bernardino	16,361,855
San Diego	27,470,228
San Francisco	15,567,648
San Joaquin	6,075,964
San Luis Obispo	2,350,289
San Mateo	6,704,877
Santa Barbara	3,894,357
Santa Clara	17,155,293
Santa Cruz	2,433,423
Shasta	1,592,267
Sierra	37,051
Siskiyou	496,974
Solano	3,796,251
Sonoma	4,439,389
Stanislaus	4,516,707
Sutter	764,351
Tehama	618,393
Trinity	104,770
Tulare	3,781,964
Tuolumne	515,961
Ventura	7,085,556
Yolo	1,735,079
Yuba	620,137

EXH II - CITIES ONLY

2001-02
CITIES
SCAP REPORT
AT REPORT

State Controller's Office
Division of Accounting and Reporting
Reductions to Amounts Allocated Under Revenue and Taxation Code Section 97.70
In Accordance With Revenue and Taxation Code Section 97.71(b)(1) and (2)

County	City	MVLV 2002-03 81.25%	R&T 97.71(b)(1) San Francisco	R&T 97.71(b)(2)(i) 2002-03 Sec 7204 Table 21A	R&T 97.71(b)(2)(ii) Cities	Property Taxes Allocated	R&T 97.71(b)(2)(iii) Cities	Sum of (i)(ii)(iii)	General Revenues	2% of Revenues	4% of Revenues	Reduction Amounts
SUTTER	Waterford	408,689.35	277,528	8,048.55	175,547	43,628.49	1,293,940	25,878.80	51,757.60	10.21%	42,868.55	
	Live Oak	369,845.32	139,908	4,087.45	276,841	10,671.69	1,736,433	34,728.66	69,457.32	13.81%	40,170.31	
	Yuba City	2,691,417.66	813,046	238,735.45	3,672,602	144,224.98	571,176.37	390,349.44	760,698.88	15.21%	56,891.83	
	Corning	368,668.43	173,919	50,459.17	338,653	13,288.08	91,227.39	59,314.04	118,628.08	23.86%	89,233.38	
TEHAMA	Red Bluff	761,422.77	53,813.56	71,602.14	926,758	36,394.28	161,605.96	100,931.76	201,863.56	25.18%	158,273.18	
	Tehama	24,812.25	1,753.61	18.73	13,369	525.79	2,288.13	1,489.84	2,979.68	19.94%	2,247.90	
	Dinuba	998,365.63	70,559.49	41,179.96	456,279	17,918.31	129,657.76	4,810,025	96,200.52	1.94%	126,823.75	
	Exeter	539,367.28	38,119.78	513,588	36,370.21	9,366.42	57,191.41	2,486,199	49,723.18	2.00%	65,722.77	
TULARE	Farmersville	514,612.04	323,660	9,366.42	140,387	5,513.46	14,177.13	1,147,188	22,943.76	2.00%	45,887.52	
	Lindsay	600,627.88	377,429	10,945.77	230,980	9,099.92	62,465.07	50,935.52	101,871.04	19.99%	61,099.73	
	Porterville	2,339,140.45	4,328,359	125,531.99	1,437,499	56,451.33	347,302.08	11,998,524	239,976.48	2.00%	339,710.89	
	Tulare	2,583,612.53	182,596.82	156,703.81	2,108,098	82,786.10	422,086.73	29,978.20	594,578.40	1.98%	412,660.93	
TUOLUMNE	Visalia	388,244.99	472,925.72	4,246.81	4,783,707	187,858.64	1,047,029.35	39,825.174	792,503.48	1.98%	1,024,143.91	
	Woodlake	27,799.71	180,919	5,246.81	108,852	4,274.67	37,321.19	1,115,601	22,312.02	2.00%	36,505.44	
	Sonora	258,789.04	2,196,300	63,694.62	255,211	10,222.27	82,006.81	3,536,966	66,779.32	1.91%	89,895.76	
	Carmantilo	3,393,119.76	8,901,778	258,159.33	2,620,100	102,882.68	600,860.76	20,374,488	407,489.76	1.99%	587,727.39	
VENTURA	Fillmore	821,371.47	56,050.43	249,616	2,080,354	9,802.55	92,521.27	3,084,598	61,891.96	1.97%	90,498.98	
	Moorspark	1,894,134.90	133,161.24	49,533.54	31,486.57	793,163	31,147.92	7,324,482	146,489.64	2.00%	258,710.21	
	Ojai	10,382,762.78	733,801.79	1,085,711	20,697,805	19,923.25	579,049.84	91,399.58	1,321,249.62	1.44%	92,692.48	
	Onard	1,289,075.95	89,891.95	686,988	794,075	31,183.73	140,788.83	6,202,688	124,053.72	1.91%	1,871,290.15	
YOLO	Port Huene	5,850,798.87	413,504.51	18,979,852	550,432.28	12,803,598	502,803.90	57,508,983	1,156,178.26	2.00%	1,434,881.26	
	San Buenaventura	1,671,433.89	118,128.59	1,657,710	48,075.04	1,839,410	72,234.58	5,882,702	119,654.04	2.00%	233,226.53	
	Santa Paula	6,569,965.94	465,745.88	12,783,905	371,034.41	7,804,770	306,497.34	35,313,092	708,261.84	1.11%	1,118,286.32	
	Simi Valley	6,900,375.91	487,694.09	5,463,913	9,063,812	280,816.57	1,143,277.81	57,253,158	1,145,063.16	1.99%	1,540,538.87	
YUBA	Thousand Oaks	3,611,981.04	255,276.77	731,441.35	7,520,135	285,318.59	700,651.08	25,474,248	509,484.98	1.98%	659,810.44	
	Davis	1,967,583.91	139,098.00	9,181,534	286,272.50	8,167.20	20,333.53	53,857.48	34,918.74	6.48%	685,336.54	
	West Sacramento	358,779.63	25,356.75	281,919	8,167.20	20,333.53	65,322.84	510,272.66	1,020,545.52	19.99%	650,760.49	
	Winters	2,887,008.63	700,504.36	7,229,977	209,876.64	6,407,046	135,979.87	4,811,326	96,228.52	2.00%	133,007.68	
YUBA	Marysville	133,244.68	9,417.07	3,188.94	61,823	3,205.98	15,821.39	376,449	7,528.98	2.00%	15,057.96	
	Wheatland	1,605,474.613.79	\$3,912,534.819	\$113,466,922.77	\$2,889,368,744.00	\$113,466,922.84	\$340,400,768.69	\$15,154,289.974	\$303,085,939.48	\$606,171,878.96	\$350,000,000.00	

1,479,069,036
13,681,227,938

133,244.69 / 1,605,474.613.79
= 0.00082993 X 113,466,922.75
= 9417.07

1/3 SAN FRANCISCO

QUESTION? \$ 116,666.666.66 - 3,199,743.77 = 113,466,922.89

1/3 OF 350,000,000 = 116,666,666.66

- 9,599,231.32

1/3 OF 340,400,768.68 = 113,466,922.89

Los Angeles County Auditor-Controller
 ERAF III Distribution from Various Agencies to ERAF
 FY 2004-05

29-

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
001.05	LOS ANGELES COUNTY GENERAL	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
009.45	BELL LIGHTING DISTRICT	(14,038.00)	(7,019.00)	(7,019.00)
009.55	BELL GARDENS LIGHTING DISTRICT	(21,080.10)	(10,540.05)	(10,540.05)
011.20	LAWDALE LIGHTING DISTRICT	(29,109.30)	(14,554.65)	(14,554.65)
011.45	LONGDEN LIGHTING DISTRICT	(2,079.70)	(1,039.85)	(1,039.85)
016.45	CO LIGHTING MAINT DIST NO 1472	(14,986.90)	(7,493.45)	(7,493.45)
017.70	CO LIGHTING MAINT DIST NO 1575	(12,431.70)	(6,215.85)	(6,215.85)
018.30	CO. LTG. MAINT. D#1616-CONS	(1,257.20)	(628.60)	(628.60)
019.40	CO LIGHTING MAINT DIST NO 1687	(721,688.80)	(360,844.40)	(360,844.40)
019.56	CO LIGHTING MAINT DIST NO 1697	(62,378.30)	(31,189.15)	(31,189.15)
020.20	CO LIGHTING MAINT DIST NO 1744	(41,555.70)	(20,777.85)	(20,777.85)
021.66	CO LIGHTING MAINT DIST NO 1866	(8,443.40)	(4,221.70)	(4,221.70)
023.06	CO LIGHTING MAINT DIST NO 10006	(46,023.40)	(23,011.70)	(23,011.70)
023.32	CO LIGHTING MAINT DIST NO 10032	(25,041.00)	(12,520.50)	(12,520.50)
023.38	CO LIGHTING MAINT DIST NO 10038	(6,860.50)	(3,430.25)	(3,430.25)
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	(30,407.09)	(15,203.54)	(15,203.55)
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	(2,106.91)	(1,053.45)	(1,053.46)
023.49	CO LIGHTING MAINT DIST NO 10049	(391.20)	(195.60)	(195.60)
023.66	CO LIGHTING MAINT DIST NO 10066	(26,778.80)	(13,389.40)	(13,389.40)
023.75	COUNTY LIGHTING MAINT 10075	(4,578.30)	(2,289.15)	(2,289.15)
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	(879,372.55)	(439,686.27)	(439,686.28)
030.70	LA CO FLOOD CONTROL MAINT	(4,975,304.85)	(2,487,652.42)	(2,487,652.43)
033.10	ATHENS WOODCREST OLIVETA GARB	(176,872.50)	(88,436.25)	(88,436.25)
033.30	BELVEDERE GARBAGE DISPOSAL DIST	(461,754.90)	(230,877.45)	(230,877.45)
033.60	FIRESTONE GARBAGE DISPOSAL DIST	(409,451.00)	(204,725.50)	(204,725.50)
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	(66,291.10)	(33,145.55)	(33,145.55)
034.00	MESA HEIGHTS GARBAGE DIS DIST	(114,403.70)	(57,201.85)	(57,201.85)
034.40	WALNUT PARK GARBAGE DISPOSAL	(47,440.60)	(23,720.30)	(23,720.30)
036.20	BELLA VISTA REC.& PARK DIST	(542.20)	(271.10)	(271.10)
047.04	LA CO WATERWORKS #40 ANTELOPE VY	(492,224.65)	(246,112.32)	(246,112.33)
048.40	L A CO WATER WORKS NO 21 MAINT	(15,224.80)	(7,612.40)	(7,612.40)
049.00	L A CO WATER WORKS NO 29 MAINT	(360,970.10)	(180,485.05)	(180,485.05)
049.80	L A CO WATER WKS #37-ACTON MAINT	(67,503.00)	(33,751.50)	(33,751.50)
051.00	L A CO WATER WKS NO 29 CAP OUT	(946,418.90)	(473,209.45)	(473,209.45)
051.70	L A CO WATER WKS NO 36 CAP OUT	(15,245.00)	(7,622.50)	(7,622.50)
051.75	L A CO WATER WKS NO 40 ACO FUND	(508,435.35)	(254,217.67)	(254,217.68)
053.10	ARTESIA CEMETERY DISTRICT	(6,540.70)	(3,270.35)	(3,270.35)
053.20	DOWNEY CEMETERY DISTRICT	(3,445.30)	(1,722.65)	(1,722.65)
053.30	LANCASTER CEMETERY DISTRICT	(5,641.60)	(2,820.80)	(2,820.80)
053.40	LITTLE LAKE CEMETERY DISTRICT	(5,482.70)	(2,741.35)	(2,741.35)
053.90	WILMINGTON CEMETERY DISTRICT	(2,527.70)	(1,263.85)	(1,263.85)
059.60	MIRALESTE REC & PARK DIST	(11,414.40)	(5,707.20)	(5,707.20)
059.70	RIDGECREST RANCHOS REC & PK DIST	(1,033.10)	(516.55)	(516.55)
059.90	WESTFIELD REC & PARK DIST # 12	(1,804.10)	(902.05)	(902.05)
066.05	CO SANITATION DIST NO 1 OPERAT	(2,049,692.00)	(1,024,846.00)	(1,024,846.00)
066.10	CO SANITATION DIST NO 2 OPERAT	(3,189,397.00)	(1,594,698.50)	(1,594,698.50)
066.15	CO SANITATION DIST NO 3 OPERAT	(2,470,981.00)	(1,235,490.50)	(1,235,490.50)
066.20	CO SANITATION DIST NO 4 OPERAT	(246,979.00)	(123,489.50)	(123,489.50)
066.25	CO SANITATION DIST NO 5 OPERAT	(5,657,660.00)	(2,828,830.00)	(2,828,830.00)
066.30	CO SANITATION DIST NO 8 OPERAT	(1,267,330.00)	(633,665.00)	(633,665.00)
066.35	CO SANITATION DIST NO 9 OPERAT	(26,892.20)	(13,446.10)	(13,446.10)
066.45	CO SANIT DIST NO 14 OPERATING	(464,218.00)	(232,109.00)	(232,109.00)
066.50	CO SANIT DIST NO 15 OPERATING	(3,192,116.00)	(1,596,058.00)	(1,596,058.00)
066.55	CO SANIT DIST NO 16 OPERATING	(1,877,466.20)	(938,733.10)	(938,733.10)
066.60	CO SANIT DIST NO 17 OPERATING	(257,173.00)	(128,586.50)	(128,586.50)
066.65	CO SANIT DIST NO 18 OPERATING	(1,776,890.00)	(888,445.00)	(888,445.00)
066.70	CO SANIT DIST NO 19 OPERATING	(568,751.00)	(284,375.50)	(284,375.50)
066.75	CO SANIT DIST NO 20 OPERATING	(369,218.00)	(184,609.00)	(184,609.00)
066.80	CO SANIT DIST NO 21 OPERATING	(1,931,018.00)	(965,509.00)	(965,509.00)

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066.85	CO SANIT DIST NO 22 OPERATING	(1,666,390.00)	(833,195.00)	(833,195.00)
066.90	CO SANIT DIST NO 23 OPERATING	(250,977.00)	(125,488.50)	(125,488.50)
067.05	CO SANIT DIST NO 26 OPERATING	(1,082,661.80)	(541,330.90)	(541,330.90)
067.10	CO SANIT DIST NO 27 OPERATING	(23,201.90)	(11,600.95)	(11,600.95)
067.15	CO SANIT DIST NO 28 OPERATING	(87,180.00)	(43,590.00)	(43,590.00)
067.20	CO SANIT DIST NO 29 OPERATING	(43,144.00)	(21,572.00)	(21,572.00)
067.35	CO SANIT DIST NO 32 OPERATING	(1,168,557.50)	(584,278.75)	(584,278.75)
067.80	SOUTH BAY CITIES SANIT DIST OPER	(1,506,792.00)	(753,396.00)	(753,396.00)
068.05	ANTELOPE VY RESOURCE CONSER DIST	(8,324.01)	(4,162.00)	(4,162.01)
068.22	RCD OF THE SANTA MONICA MTNS	(15,713.80)	(7,856.90)	(7,856.90)
300.10	ANTELOPE VY.-EAST KERN WATER AGY	(2,432,830.19)	(1,216,415.09)	(1,216,415.10)
300.52	LA PUENTE VALLEY CO WATER DIST	(115,814.00)	(57,907.00)	(57,907.00)
300.69	QUARTZ HILL WATER DISTRICT	(143,110.00)	(71,555.00)	(71,555.00)
300.70	ROWLAND WATER DISTRICT	(137,488.00)	(68,744.00)	(68,744.00)
300.78	WEST VALLEY COUNTY WATER DIST	(2,108.00)	(1,054.00)	(1,054.00)
301.01	LA HABRA HTS CO WATER DIST	(318,974.50)	(159,487.25)	(159,487.25)
302.01	CASTAIC LAKE WATER AGENCY	(7,052,543.89)	(3,526,271.94)	(3,526,271.95)
303.01	VALLEY COUNTY WATER DISTRICT	(128,007.00)	(64,003.50)	(64,003.50)
308.61	PALMDALE WATER DIST ZONE B	(28,847.93)	(14,423.96)	(14,423.97)
308.62	PALMDALE WATER DIST ZONE B2	(872.15)	(436.07)	(436.08)
308.63	PALMDALE WATER DIST ZONE C	(4,763.26)	(2,381.63)	(2,381.63)
308.65	PALMDALE WATER DIST ZONE E	(404,474.76)	(202,237.38)	(202,237.38)
308.66	PALMDALE WATER DIST ZONE A	(144,843.42)	(72,421.71)	(72,421.71)
308.67	PALMDALE WATER-WESTMONT IMP DIST	(87,080.48)	(43,540.24)	(43,540.24)
309.01	NEWHALL COUNTY WATER DISTRICT	(34,643.97)	(17,321.98)	(17,321.99)
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	(29,689.00)	(14,844.50)	(14,844.50)
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	(26,711.95)	(13,355.97)	(13,355.98)
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	(112,863.08)	(56,431.54)	(56,431.54)
341.01	LA CANADA IRRIGATION DIST	(205,161.00)	(102,580.50)	(102,580.50)
342.01	LITTLEROCK CREEK IRRIGATION DIST	(89,062.95)	(44,531.47)	(44,531.48)
342.02	LITTLEROCK CR IRR D-SERV AREA ZN	(48,784.05)	(24,392.02)	(24,392.03)
343.01	PALM RANCH IRRIGATION DIST	(27,012.00)	(13,506.00)	(13,506.00)
350.90	WTR REPLENISHMENT DIST OF SO CAL	(321,694.27)	(160,847.13)	(160,847.14)
350.91	WTR REPLENISHMENT DIST OF SO CAL	(128.73)	(64.36)	(64.37)
355.05	FOOTHILL MUNICIPAL WATER DIST	(14,138.68)	(7,069.34)	(7,069.34)
360.05	FOOTHILL MUN W DIST IMP DIST # 1	(7,624.33)	(3,812.16)	(3,812.17)
360.10	FOOTHILL MUN W DIST IMP DIST # 2	(3,559.24)	(1,779.62)	(1,779.62)
360.15	FOOTHILL MUN W DIST IMP DIST # 3	(4,556.40)	(2,278.20)	(2,278.20)
360.20	FOOTHILL MUN W DIST IMP DIST # 4	(6,514.35)	(3,257.17)	(3,257.18)
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	(4,598.00)	(2,299.00)	(2,299.00)
362.05	HUNTINGTON MUN. WATER DIST	(1,121.40)	(560.70)	(560.70)
363.05	LAS VIRGENES MUN WATER DISTRICT	(57,235.45)	(28,617.72)	(28,617.73)
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	(18,124.56)	(9,062.28)	(9,062.28)
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	(13,370.58)	(6,685.29)	(6,685.29)
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	(3,174.53)	(1,587.26)	(1,587.27)
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	(828.82)	(414.41)	(414.41)
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	(5,207.49)	(2,603.74)	(2,603.75)
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	(3,284.00)	(1,642.00)	(1,642.00)
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	(5,113.66)	(2,556.83)	(2,556.83)
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	(6,114.50)	(3,057.25)	(3,057.25)
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	(891.37)	(445.68)	(445.69)
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	(2,204.97)	(1,102.48)	(1,102.49)
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	(29,665.48)	(14,832.74)	(14,832.74)
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	(8,366.38)	(4,183.19)	(4,183.19)
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	(2,705.39)	(1,352.69)	(1,352.70)
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	(93.83)	(46.91)	(46.92)
365.05	THREE VALLEY MWD ORIG AREA	(732,119.78)	(366,059.89)	(366,059.89)
365.10	THREE VY MWD GLENDORA AREA	(67,324.67)	(33,662.33)	(33,662.34)
365.15	THREE VY MWD ROWLAND AREA	(160,964.55)	(80,482.27)	(80,482.28)
367.05	SAN GABRIEL VAL MUN WATER DIST	(824,018.64)	(412,009.32)	(412,009.32)

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367.08	SAN GABRIEL VLY MWD-AZUSA REORG	(4,973.96)	(2,486.98)	(2,486.98)
368.05	UPPER SAN GAB. VY. MUN. WATER	(184,034.74)	(92,017.37)	(92,017.37)
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	(13,590.44)	(6,795.22)	(6,795.22)
368.15	UPP.SAN.GAB.VY.MUN.W.-PASADENA A	(197.82)	(98.91)	(98.91)
370.05	WALNUT VALLEY WATER DISTRICT	(47,883.83)	(23,941.91)	(23,941.92)
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	(2,924.54)	(1,462.27)	(1,462.27)
370.07	WALNUT VALL WT DIST IMP DIST #3	(267,398.67)	(133,699.33)	(133,699.34)
370.08	WALNUT VALL WT DIST IMP DIST #4	(64,994.55)	(32,497.27)	(32,497.28)
370.09	WALNUT VALL WT DIST IMP DIST # 5	(53,296.41)	(26,648.20)	(26,648.21)
	SUB-TOTAL	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
100.01	CITY-ALHAMBRA TD #1	(938,115.79)	(469,057.89)	(469,057.90)
101.01	CITY-AGOURA HILLS	(232,903.71)	(116,451.85)	(116,451.86)
104.01	CITY-ARCADIA TD #1	(618,674.08)	(309,337.04)	(309,337.04)
106.01	CITY-ARTESIA TD #1	(136,295.18)	(68,147.59)	(68,147.59)
108.01	CITY-AVALON COMMU IMP RP	(80,032.90)	(40,016.45)	(40,016.45)
112.01	CITY AZUSA CBD RP 84 AX TD1	(434,737.40)	(217,368.70)	(217,368.70)
114.01	CITY-BALDWIN PK TD #1	(534,755.79)	(267,377.89)	(267,377.90)
116.01	CITY-BELL TD #1	(232,497.04)	(116,248.52)	(116,248.52)
118.01	CITY-BELLFLOWER TD 1 RP AREA 1	(502,458.36)	(251,229.18)	(251,229.18)
119.01	CITY-BELL GARDEN TD #1	(338,494.88)	(169,247.44)	(169,247.44)
120.01	CITY-BEV HILLS TD #1	(1,911,675.58)	(955,837.79)	(955,837.79)
122.01	CITY-BRADBURY TD #1	(9,864.90)	(4,932.45)	(4,932.45)
124.01	CITY-BURBANK TD #1	(1,850,941.44)	(925,470.72)	(925,470.72)
125.01	CITY-CARSON TD #1	(1,128,643.94)	(564,321.97)	(564,321.97)
126.01	CITY-CALABASAS TD # 1	(322,746.09)	(161,373.04)	(161,373.05)
128.01	CITY-CLAREMONT TD #1	(350,557.86)	(175,278.93)	(175,278.93)
131.01	CITY COMMERCE - RP AREA #3	(431,190.00)	(215,595.00)	(215,595.00)
132.01	CITY COMPTON TD #1 RP AREA	(648,587.09)	(324,293.54)	(324,293.55)
136.01	CITY-COVINA TD #1	(537,093.12)	(268,546.56)	(268,546.56)
138.01	CITY-CUDAHY CITY-WIDE RP	(139,598.54)	(69,799.27)	(69,799.27)
140.01	CITY-CULVER CITY SLA-SEP RP #1	(970,418.60)	(485,209.30)	(485,209.30)
142.01	CITY-CERRITOS TD #1	(1,091,885.73)	(545,942.86)	(545,942.87)
143.01	CITY-DOWNEY TD #1	(1,067,775.92)	(533,887.96)	(533,887.96)
144.01	CITY EL MONTE CEN RP TD4 90ANX	(1,070,092.38)	(535,046.19)	(535,046.19)
145.01	CITY DUARTE-RCHO DUAR RP PH 1	(241,694.31)	(120,847.15)	(120,847.16)
146.01	CITY-DIAMOND BAR TD # 1	(397,473.30)	(198,736.65)	(198,736.65)
148.01	CITY-EL SEGUNDO TD #1	(872,161.22)	(436,080.61)	(436,080.61)
152.01	CITY-GARDENA TD #1	(572,957.03)	(286,478.51)	(286,478.52)
156.01	CITY-GLENDALE TD #1	(2,219,557.81)	(1,109,778.90)	(1,109,778.91)
160.01	CITY-GLENDORA TD #1	(494,576.44)	(247,288.22)	(247,288.22)
163.01	CITY-HAWAII GDNS RP #1	(161,321.36)	(80,660.68)	(80,660.68)
164.01	CITY HAWTHORNE TD1 HAWTH RP 2	(672,719.56)	(336,359.78)	(336,359.78)
168.01	CITY-HERMOSA BCH TD #1	(326,429.12)	(163,214.56)	(163,214.56)
170.01	CITY-HIDDEN HILL TD #1	(22,169.78)	(11,084.89)	(11,084.89)
172.01	HUNTINGTON PARK SANTA FE RP TD 1	(439,063.43)	(219,531.71)	(219,531.72)
174.01	CITY-INDUSTRY TD #1	(907,214.11)	(453,607.05)	(453,607.06)
176.01	CITY-INGLEWOOD TD #1	(1,045,327.12)	(522,663.56)	(522,663.56)
177.01	CITY-IRWINDALE INDUSTRIAL RP	(338,146.32)	(169,073.16)	(169,073.16)
178.01	CITY-LA PUENTE TD #1	(256,198.48)	(128,099.24)	(128,099.24)
179.01	CITY-LAKEWOOD TD #1	(701,161.19)	(350,580.59)	(350,580.60)
180.01	CITY-LA VERNE	(355,845.25)	(177,922.62)	(177,922.63)
181.01	CITY-LAWNDALE TD #1	(213,722.93)	(106,861.46)	(106,861.47)
182.01	CITY-LA MIRADA TD #1	(516,982.48)	(258,491.24)	(258,491.24)
183.01	CITY-LOMITA TD #1	(157,935.41)	(78,967.70)	(78,967.71)
184.01	CITY-LONG BEACH TD #1	(5,091,512.13)	(2,545,756.06)	(2,545,756.07)
185.01	CITY-LA CANADA-F TD #1	(209,219.43)	(104,609.71)	(104,609.72)
186.01	CITY LANCASTER AMARGOSA	(1,034,353.21)	(517,176.60)	(517,176.61)
187.01	CITY-LA HABRA HT TD # 1	(51,352.16)	(25,676.08)	(25,676.08)
188.01	CITY-LOS ANGELES TD #1	(48,424,113.37)	(24,212,056.68)	(24,212,056.69)

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200.01	CITY-LYNWOOD RP AREA A 81ANX	(425,095.95)	(212,547.97)	(212,547.98)
203.01	CITY-MALIBU TD # 1	(242,427.96)	(121,213.98)	(121,213.98)
204.01	CITY-MANHATTAN B TD #1	(674,190.68)	(337,095.34)	(337,095.34)
208.01	CITY-MAYWOOD MAYWOOD RP 2	(152,202.75)	(76,101.37)	(76,101.38)
212.01	CITY-MONROVIA TD #1	(529,593.17)	(264,796.58)	(264,796.59)
216.01	CITY-MONTEBELLO TD #1	(647,086.88)	(323,543.44)	(323,543.44)
220.01	CITY MONTEREY PK CEN COMML RP	(568,137.04)	(284,068.52)	(284,068.52)
222.01	CITY-NORWALK TD1 NORWALK RP1	(799,909.50)	(399,954.75)	(399,954.75)
224.01	CITY-PALOS VRD E TD #1	(190,240.96)	(95,120.48)	(95,120.48)
225.01	CITY-PALMDALE RP 2	(849,101.96)	(424,550.98)	(424,550.98)
226.01	CITY-PARAMOUNT TD #1	(424,865.47)	(212,432.73)	(212,432.74)
228.01	CITY-PASADENA TD #1	(3,258,804.78)	(1,629,402.39)	(1,629,402.39)
230.01	CITY-PICO RIVERA TD #1	(491,045.07)	(245,522.53)	(245,522.54)
232.01	CITY-POMONA TD #1 SW POM RP	(1,420,770.05)	(710,385.02)	(710,385.03)
234.01	CITY-RANCHO P V TD #1	(333,845.83)	(166,922.91)	(166,922.92)
236.01	CITY-REDONDO BCH TD #1	(917,491.69)	(458,745.84)	(458,745.85)
237.01	CITY-ROSEMEAD TD #1 RP-A1	(368,738.01)	(184,369.00)	(184,369.01)
238.01	CITY-ROLLING HLS TD #1	(25,358.91)	(12,679.45)	(12,679.46)
239.01	CITY-ROLL HLS ES TD #1	(109,203.31)	(54,601.65)	(54,601.66)
240.01	CITY-S FERNANDO TD #1	(277,791.83)	(138,895.91)	(138,895.92)
241.01	CITY-SAN DIMAS TD #1	(352,298.09)	(176,149.04)	(176,149.05)
244.01	CITY-SAN GABRIEL TD #1	(337,825.65)	(168,912.82)	(168,912.83)
248.01	CITY-SAN MARINO TD #1	(277,706.34)	(138,853.17)	(138,853.17)
249.01	CITY-SANTA CLARITA TD #1	(1,609,255.88)	(804,627.94)	(804,627.94)
250.01	CITY-STA FE SPR CONSOL RP 82 ANX	(734,270.29)	(367,135.14)	(367,135.15)
252.01	CITY SANTA MONICA EQUAKE REC RP	(2,716,305.28)	(1,358,152.64)	(1,358,152.64)
256.01	CITY-SIERRA MADR TD #1	(123,320.92)	(61,660.46)	(61,660.46)
260.01	CITY-SIGNAL HILL RP #1	(348,611.47)	(174,305.73)	(174,305.74)
262.01	CITY SO EL MONTE IMP RP AREA #2	(203,797.71)	(101,898.85)	(101,898.86)
264.01	CITY-SOUTH GATE TD #1	(670,901.43)	(335,450.71)	(335,450.72)
268.01	CITY-SO PASADENA TD #1	(309,038.96)	(154,519.48)	(154,519.48)
270.01	CITY-TEMPLE CITY TD #1	(235,475.60)	(117,737.80)	(117,737.80)
272.01	CITY-TORRANCE TD #1	(2,278,007.87)	(1,139,003.93)	(1,139,003.94)
276.01	CITY VERNON TD#1 INDUSTRIAL RP	(335,856.50)	(167,928.25)	(167,928.25)
278.01	CITY-WALNUT IMPROV PROJ RP	(220,112.69)	(110,056.34)	(110,056.35)
280.01	CITY-WEST COVINA TD #1	(1,081,388.75)	(540,694.37)	(540,694.38)
282.01	CITY-W LAKE VILL TD # 1	(169,884.54)	(84,942.27)	(84,942.27)
283.01	CITY W HOLLYWOOD	(650,211.12)	(325,105.56)	(325,105.56)
284.01	CITY-WHITTIER TD #1	(719,017.87)	(359,508.93)	(359,508.94)
	SUB-TOTAL	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)

SUMMARY

	ERAF III	DECEMBER	APRIL
COUNTY	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
SPECIAL DISTRICTS	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
CITIES	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)
GRAND TOTAL	(266,965,086.13)	(133,482,542.70)	(133,482,543.43)
CITY OF CARSON - MAILED CHECK		564,321.97	564,321.97
TOTAL J.V.		(132,918,220.73)	(132,918,221.46)

LOS ANGELES COUNTY REDEVELOPMENT AGENCIES
COMMUNITY REDEVELOPMENT AGENCIES CONTRIBUTION TO
THE EDUCATIONAL REVENUE AUGMENTATION FUND PER
SECTION 33681.12 OF THE HEALTH AND SAFETY CODE
FISCAL YEAR 2004-05

<u>Acct #</u>	<u>REDEVELOPMENT AGENCIES</u>	<u>MAY 20, 2005 ERAF III</u>
	LOS ANGELES COUNTY - CDC	214,411.13
100.01	ALHAMBRA	733,035.24
101.01	AGOURA HILLS	157,361.01
104.01	ARCADIA	315,456.75
108.01	AVALON	284,728.22
112.01	AZUSA	472,091.28
114.01	BALDWIN PARK	197,533.66
116.01	BELL	304,685.43
118.01	BELLFLOWER	106,860.15
119.01	BELL GARDEN	224,403.42
124.01	BURBANK	2,477,335.52
125.01	CARSON	2,109,132.87
128.01	CLAREMONT	140,290.35
131.01	COMMERCE	1,060,270.42
132.01	COMPTON	1,588,307.85
136.01	COVINA	577,699.98
138.01	CUDAHY	121,534.94
140.01	CULVER CITY	2,134,817.32
142.01	CERRITOS	2,593,895.48
143.01	DOWNEY	298,253.44
144.01	EL MONTE	209,181.54
145.01	DUARTE	502,909.32
156.01	GLENDALE	2,226,917.94
160.01	GLENDORA	478,499.85
163.01	HAWAIIAN GARDENS	392,395.01
164.01	HAWTHORNE	478,900.83
172.01	HUNTINGTON PARK	521,925.07
174.01	INDUSTRY	6,054,107.34
176.01	INGLEWOOD	921,952.70
177.01	IRWINDALE	1,053,915.98
179.01	LAKESWOOD	452,501.88
180.01	LA VERNE	328,057.86
181.01	LAWNSDALE	89,085.55
182.01	LA MIRADA	873,812.10
184.01	LONG BEACH	2,900,700.88
186.01	LANCASTER	2,042,742.00
188.01	LOS ANGELES	8,347,627.85
200.01	LYNWOOD	354,879.13

LOS ANGELES COUNTY REDEVELOPMENT AGENCIES
COMMUNITY REDEVELOPMENT AGENCIES CONTRIBUTION TO
THE EDUCATIONAL REVENUE AUGMENTATION FUND PER
SECTION 33681.12 OF THE HEALTH AND SAFETY CODE
FISCAL YEAR 2004-05

Acct #	REDEVELOPMENT AGENCIES	MAY 20, 2005 ERAF III
208.01	MAYWOOD	71,514.19
212.01	MONROVIA	607,628.59
216.01	MONTEBELLO	1,284,563.90
220.01	MONTEREY PARK	531,740.75
222.01	NORWALK	276,679.31
225.01	PALMDALE	1,878,429.66
226.01	PARAMOUNT	695,520.49
228.01	PASADENA	1,803,123.47
230.01	PICO RIVERA	246,477.15
232.01	POMONA	1,419,133.37
234.01	RANCHO PALOS VERDES	62,671.85
236.01	REDONDO BEACH	197,493.95
237.01	ROSEMEAD	342,811.45
240.01	SAN FERNANDO	340,353.84
241.01	SAN DIMAS	314,394.44
244.01	SAN GABRIEL	26,803.85
249.01	SANTA CLARITA	63,861.14
250.01	SANTA FE SPRINGS	1,828,108.45
252.01	SANTA MONICA	3,413,292.39
256.01	SIERRA MADRE	107,150.03
260.01	SIGNAL HILL	786,356.64
262.01	SOUTH EL MONTE	184,189.00
264.01	SOUTH GATE	584,204.69
268.01	SOUTH PASADENA	39,305.77
270.01	TEMPLE CITY	76,356.74
272.01	TORRANCE	375,494.86
276.01	VERNON	485,518.29
278.01	WALNUT	1,017,129.09
280.01	WEST COVINA	979,925.13
283.01	WEST HOLLYWOOD	99,620.13
284.01	WHITTIER	347,838.73
	TOTAL	<u>64,829,908.63</u>

Note:

1. Account # is for Tax District and not for redevelopment agencies.

source: www.calredevelop.org

Educational Revenue Augmentation Fund Shift, by Special District
For the 2004-05 and 2005-06 Fiscal Years

County	Entity Name	Multi County	Property Tax Reduction Required
Los Angeles	Antelope Valley Resource Conservation District	Yes	8,719.30
Los Angeles	Artesia Cemetery District	No	6,540.70
Los Angeles	Athens - Woodcrest - Olivita Garbage Disposal District	No	176,872.50
Los Angeles	Bell Gardens Lighting District	No	21,080.10
Los Angeles	Bell Lighting District	No	14,038.00
Los Angeles	Bella Vista Recreation and Park District	No	542.20
Los Angeles	Belvedere Garbage Disposal District	No	461,754.90
Los Angeles	Castaic Lake Water Agency	Yes	7,071,753.40
Los Angeles	Consolidated Sewer Maintenance District	No	170,988.00
Los Angeles	County Sanitation District No. 1 (Los Angeles)	NOT AD VALOREM TAX	2,049,692.00
Los Angeles	County Sanitation District No. 14 (Los Angeles)	CHECK w/ JOHN HARTNETT	464,218.00
Los Angeles	County Sanitation District No. 15 (Los Angeles)	(2P) 974 - 8327	3,192,116.00
Los Angeles	County Sanitation District No. 16 (Los Angeles)		1,877,466.20
Los Angeles	County Sanitation District No. 17 (Los Angeles)		257,173.00
Los Angeles	County Sanitation District No. 18 (Los Angeles)		1,776,890.00
Los Angeles	County Sanitation District No. 19 (Los Angeles)		568,751.00
Los Angeles	County Sanitation District No. 2 (Los Angeles)		3,189,397.00
Los Angeles	County Sanitation District No. 20 (Los Angeles)		369,218.00
Los Angeles	County Sanitation District No. 21 (Los Angeles)		1,931,018.00
Los Angeles	County Sanitation District No. 22 (Los Angeles)		1,666,390.00
Los Angeles	County Sanitation District No. 23 (Los Angeles)		250,977.00
Los Angeles	County Sanitation District No. 26 (Los Angeles)		1,082,661.80
Los Angeles	County Sanitation District No. 27 (Los Angeles)		23,201.90
Los Angeles	County Sanitation District No. 28 (Los Angeles)		87,180.00
Los Angeles	County Sanitation District No. 29 (Los Angeles)		43,144.00
Los Angeles	County Sanitation District No. 3 (Los Angeles)		2,470,981.00
Los Angeles	County Sanitation District No. 32 (Los Angeles)		1,168,557.50
Los Angeles	County Sanitation District No. 4 (Los Angeles)		246,979.00
Los Angeles	County Sanitation District No. 5 (Los Angeles)		5,657,660.00
Los Angeles	County Sanitation District No. 8 (Los Angeles)		1,267,330.00
Los Angeles	County Sanitation District No. 9 (Los Angeles)		26,892.20
Los Angeles	Downey Cemetery District	No	3,445.30
Los Angeles	Firestone Garbage Disposal District	No	409,451.00
Los Angeles	Foothill Municipal Water District	No	36,393.00
Los Angeles	Golden Valley Municipal Water District	No	4,598.00
Los Angeles	Green Valley County Water District	NOT AD VALOREM TAX	1,200.00
Los Angeles	Huntington Municipal Water District	CHECK w/ PERRY SIOBALD	1,121.40
Los Angeles	La Canada Irrigation District	661-272-4550	205,161.00
Los Angeles	La Habra Heights County Water District	DANA SMITH -	318,974.50
Los Angeles	La Puente Valley County Water	661-946-0448	115,814.00
Los Angeles	Lancaster Cemetery District		5,641.60
Los Angeles	Las Virgenes Municipal Water District		156,381.00
Los Angeles	Lawndale Lighting District		29,109.30
Los Angeles	Little Lake Cemetery District		5,482.70
Los Angeles	Littlerock Creek Irrigation District		137,847.00
Los Angeles	Longden Lighting District		2,079.70
Los Angeles	Los Angeles County Flood Control District	THIS IS NOT CO WIDE	5,854,677.40
Los Angeles	Malibu Garbage Disposal District		66,291.10
Los Angeles	Mesa Heights Garbage Disposal District		114,403.70
Los Angeles	Miraleste Recreation and Park District		11,414.40
Los Angeles	Newhall County Water District		203,908.00
Los Angeles	Number 10006 Maintenance District (Los Angeles)		46,023.40
Los Angeles	Number 10032 Maintenance District (Los Angeles)		25,041.00
Los Angeles	Number 10038 Maintenance District (Los Angeles)		6,860.50

8324.01

7,052,543.1
OUT 0

OUT 0

Educational Revenue Augmentation Fund Shift, by Special District
For the 2004-05 and 2005-06 Fiscal Years

County	Entity Name	Multi County	Property Tax Reduction Required
Los Angeles	Number 10045 Maintenance District (Los Angeles)	No	32,513.90
Los Angeles	Number 10049 Maintenance District (Los Angeles)	No	391.20
Los Angeles	Number 10066 Maintenance District (Los Angeles)	No	26,778.80
Los Angeles	Number 10075 Maintenance District (Los Angeles)	No	4,578.30
Los Angeles	Number 1472 Maintenance District (Los Angeles)	No	14,986.90
Los Angeles	Number 1575 Maintenance District (Los Angeles)	No	12,431.70
Los Angeles	Number 1616 Maintenance District (Los Angeles)	No	1,257.20
Los Angeles	Number 1687 Maintenance District (Los Angeles)	No	721,688.80
Los Angeles	Number 1697 Maintenance District (Los Angeles)	No	62,378.30
Los Angeles	Number 1744 Maintenance District (Los Angeles)	No	41,555.70
Los Angeles	Number 1866 Maintenance District (Los Angeles)	No	8,443.40
Los Angeles	Palm Ranch Irrigation District	No	27,012.00
Los Angeles	Palmdale Water District	No	670,882.00
Los Angeles	Quartz Hill Water District	No	143,110.00
Los Angeles	Resources Conservation District of the Santa Monica Mountains	Yes NO	15,713.80
Los Angeles	Ridgecrest Ranchos Recreation and Park District	No	1,033.10
Los Angeles	Rowland Area County Water District	No	137,488.00
Los Angeles	San Gabriel Valley Municipal Water District	No	828,992.60
Los Angeles	South Bay Cities Sanitation District (Los Angeles)	No	1,506,792.00
Los Angeles	Three Valleys Municipal Water District	No	960,409.00
Los Angeles	Upper San Gabriel Valley Municipal Water District	No	197,823.00
Los Angeles	Valley County Water District	No	128,007.00
Los Angeles	Walnut Park Garbage Disposal District	No	47,440.60
Los Angeles	Walnut Valley Water District	No	436,498.00
Los Angeles	Water Replenishment District of Southern California	No	321,823.00
Los Angeles	Waterworks District No. 21 (Los Angeles)	No	15,224.80
Los Angeles	Waterworks District No. 29 (Los Angeles)	No	1,307,389.00
Los Angeles	Waterworks District No. 36 (Los Angeles)	No	15,245.00
Los Angeles	Waterworks District No. 37 (Los Angeles)	No	67,503.00
Los Angeles	Waterworks District No. 40 (Los Angeles)	No	1,000,660.00
Los Angeles	West Valley County Water	No	2,108.00
Los Angeles	Westfield Park Recreation and Parkway District No. 12	No	1,804.10
Los Angeles	Wilmington Cemetery District	No	2,527.70

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**Distribution by County
For Multi-County Special Districts**

District	County	Percent/County	Property Tax Reduction by County	Property Tax Reduction Required
Elsinore Valley Municipal Water District	Orange	0.000215%	7.85	3,644,564.00
Elsinore Valley Municipal Water District	Riverside	99.999785%	3,644,556.15	
Western Municipal Water District	Orange	0.000014%	0.95	6,732,088.60
Western Municipal Water District	Riverside	99.999986%	6,732,087.65	
San Bernardino Valley Municipal Water District	Riverside	0.399241%	16,252.01	4,070,730.00
San Bernardino Valley Municipal Water District	San Bernardino	99.600759%	4,054,477.99	
Antelope Valley-East Kern Water Agency	Kern	13.559417%	381,679.23	2,814,864.70
Antelope Valley-East Kern Water Agency	Los Angeles	86.427962%	2,432,830.19	
Antelope Valley-East Kern Water Agency	Ventura	0.012622%	355.29	
Castaic Lake Water Agency	Los Angeles	99.728363%	7,052,543.89	7,071,753.40
Castaic Lake Water Agency	Ventura	0.271637%	19,209.51	
Solano County Water Agency	Solano	99.658527%	1,285,548.16	1,289,953.00
Solano County Water Agency	Yolo	0.341473%	4,404.84	
Kings River Conservation District	Fresno	59.715453%	157,657.53	264,014.63
Kings River Conservation District	Kings	26.744426%	70,609.20	
Kings River Conservation District	Tulare	13.540121%	35,747.90	
Santa Maria Valley Water Conservation District	San Luis Obispo	16.240082%	2,251.27	13,862.40
Santa Maria Valley Water Conservation District	Santa Barbara	83.759918%	11,611.13	
Kaweah Delta Water Conservation District	Kings	8.226491%	17,193.06	208,996.30
Kaweah Delta Water Conservation District	Tulare	91.773509%	191,803.24	
Princeton - Codora - Glenn Irrigation District	Colusa	45.934782%	65,373.92	142,319.00
Princeton - Codora - Glenn Irrigation District	Glenn	54.065218%	76,945.08	
Byron-Bethany Irrigation District	Alameda	7.786487%	12,061.98	154,909.10
Byron-Bethany Irrigation District	Contra Costa	79.381872%	122,969.74	
Byron-Bethany Irrigation District	San Joaquin	12.831641%	19,877.38	

C-38-7

Gaspar, Jose A.

From: Barri Sibbald [barri@qnet.com]
Sent: Thursday, February 24, 2005 8:34 AM
To: Gaspar, Jose A.
Subject: Green Valley County Water District

Joe Gaspar
County of Los Angeles
Auditor Controller Tax Division

Regarding: 1% Levy Amount

\$1200 was erroneously reported to the State Controller's office on the annual report. Should have been in the special assessment block instead of the 1% levy box.

Please forward this email to the State Controller's office. My vCard that is attached and constitutes my letterhead for purposes of this email.

Thanks for your help. If you have any questions or need additional information, please contact me at my office.

Barri

Barri Sibbald CPA
1008 West Avenue M-14, Suite C
Palmdale, CA 93551
661-272-4550

<<BarriSibbaldCPA (E-mail).vcf>>

Gaspar, Jose A.

From: Landingham, Pat [Pat.Landingham@dof.ca.gov]
Sent: Monday, December 06, 2004 4:36 PM
To: Gaspar, Jose A.
Subject: RE: DOF's Position On Non-Ad Valorem Special District's Under ERAF III

Joe, you are correct. Your county's ERAF III reductions for special districts will have to be short by the \$172,188. We understand this has happened in some other counties as well, due to reporting problems by the districts. Counties will be notified if there is any change in the law in this area. Thanks. Pat Landingham

-----Original Message-----

From: Gaspar, Jose A. [mailto:JGASPAR@auditor.co.la.ca.us]
Sent: Monday, December 06, 2004 4:35 PM
To: Landingham, Pat
Cc: Aikens, Kelvin A.
Subject: DOF's Position On Non-Ad Valorem Special District's Under ERAF III

Pat,
I'm Joe Gaspar from the Los Angeles County Auditor-Controller, Tax Division. I read your name in one of the e-mails as a contact person for the Department Of Finance and I would like to hear from you as to your position in this particular scenario.

Los Angeles County has a couple of special districts listed on the DOF's ERAF shift by Special District. Los Angeles Consolidated Sewer Maintenance District - \$170,988.00
Los Angeles Green Valley County Water District - \$ 1,200.00
These two special districts are not receiving 1% ad valorem property tax revenue and therefore are not part of the AB8 process.

Question:

1. Will it be correct for Los Angeles County ERAF reduction by Special Districts to shift only \$56,365,029 short of \$172,188 because of these two special district agencies not receiving 1% ad valorem revenue?

We obviously can not recover the ERAF111 required property tax reduction under SB1096 as amended by AB2115 from these two agencies. Should this happen, the statewide requirement to transfer \$350,000,000 to ERAF from special districts will be different. Please let me know if there's a clean-up legislation to address this issue or some type of an adjustment or correction to the listing we received from DOF.

Joe Gaspar
County of Los Angeles
Auditor-Controller
Tax Division
(213) 974-5377

V-4

Joe
45377

C-19

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Consolidated Sewer Maintenance District

SCO Reporting Year **2003** ID Number: **12351903400**

Submitted by the Reporting Entity

Fiscal Year Ended	<u>06/30/03</u>	(MM/DD/YY)
<u>J. Tyler McCauley</u>	<u>L.A. County Auditor-Controller</u>	
Signature	Title	
<u>J. Tyler McCauley</u>	<u>01/30/04</u>	
Name (Please Print)	Date	

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

Mailing Address:

State Controller's Office
 Division of Accounting and Reporting
 Local Government Reporting Section
 P. O. Box 942850
 Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
 Division of Accounting and Reporting
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

H - 1747

Consolidated Sewer Maintenance District
Special Districts Financial Transactions Report

General Information

Fiscal Year 2003

Mailing Address

Street 1 500 West Temple, Room 603 Is Address Changed?

Street 2

City Los Angeles State CA Zip 90012-

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Don		Knabe	Chair
Member	Gloria		Molina	Member
Member	Yvonne	B	Burke	Member
Member	Zev		Yaroslavsky	Member
Member	Michael	D	Antonovich	Member
Member				

Other Officials

First Name	Middle Initial	Last Name	Title

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
John	M	Hartnett	(213) 974-8327

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
Thomas	W	Snow	(213) 955-8439

748
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Consolidated Sewer Maintenance District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2002-03

Forms	Column	Additional Details	Footnotes
Waste Disposal Revenues, Expenses and Changes in Fund Equity			
Interest Income	A		This amount is valid per ledger.
Homeowners Property Tax Relief	A		This amount is valid per ledger.
Other	A		Addition of Fixed Asset

H-3 749

022

Consolidated Balance Sheet

Fiscal Year 2003

General and Special Revenue Funds Debt Service Funds Capital Projects Funds Enterprise Funds General Fixed Assets General Long-Term Debt Total Memorandum Only

Assets	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Cash and Cash Equivalents				5,870,894			\$5,870,894
Taxes Receivable							\$0
Interest Receivable				13,018			\$13,018
Accounts Receivable				624,711			\$624,711
Loans, Notes, and Contracts Receivable				6,963			\$6,963
Due from Other Funds							\$0
Inventory of Materials and Supplies							\$0
Other Current Assets							\$0
Lease Payments Receivable							
Unearned Finance Charges							
Investments							
Restricted Assets							\$0
Deferred Charges							
Unamortized Discount on Long-Term Debt							
Other Assets				4,139,814			\$4,139,814
Fixed Assets							
Land							
Buildings and Improvements				107,249			\$107,249
Equipment				1,059,410			\$1,059,410
Construction in Progress				119,502			\$119,502
Total Fixed Assets							\$0
Accumulated Depreciation				\$1,286,161			\$1,286,161
Net Fixed Assets							\$0
Other Debits							\$0
Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	\$0	\$0	\$0	\$11,941,561	\$0	\$0	\$11,941,561

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Special District Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2003

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable				119,757			\$119,757
Loans and Notes Payable				1,954,035			\$1,954,035
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities				2,070,115			\$2,070,115
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							\$0
General Obligation Bonds							\$0
Revenue Bond							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue				436			\$436
All Other Non-Current Liabilities							\$0
Total Liabilities	\$0	\$0	\$0	\$4,144,343	\$0	\$0	\$4,144,343
Fund Equity							
Contributed Capital							\$0
Investments in General Fixed Assets							\$0
Retained Earnings							\$0
Reserved							\$0
Unreserved				3,168,963			\$3,168,963
Fund Balances				4,628,255			\$4,628,255
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	\$0	\$0	\$7,797,218			\$7,797,218
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$11,941,561	\$0	\$0	\$11,941,561

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Consolidated Sewer Maintenance District
Special Districts Financial Transactions Report - Waste Disposal Enterprise
Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2003

Operating Revenues	
Service Charges	18,838,850
Permit and Inspection Fees	
Connection Fees	
Standby and Availability Charges	
Service Type Assessments	
Other Services	548,475
Sales	
Total Operating Revenues	\$19,387,325
Operating Expenses	
Sewage Collection	
Sewage Treatment	
Sewage Disposal	
Solid Waste Disposal	
Administration and General	21,360,601
Depreciation and Amortization	
Other Operating Expenses	
Total Operating Expenses	\$21,360,601
Operating Income (Loss)	(\$1,973,276)
Non-Operating Revenues	
Interest Income	141,156
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and Unsecured (1%)	172,632
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	
Federal	
Aid for Construction	
Other Federal	627
State	
Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	
Timber Yield	

REV. CODES
9571 (SEWER SVC. CHG)

s/o
POSTED
TO

ACCT # 040.15
REV. CODES
8051 - 1

Consolidated Sewer Maintenance District
Special Districts Financial Transactions Report - Waste Disposal Enterprise
Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2003

State Other and In-Lieu Taxes	98,487
Other Governmental Agencies	
Redevelopment Pass-Through	
Other	
Other Non-Operating Revenues	23,551
Total Non-Operating Revenues	\$436,453
Non-Operating Expenses	
Interest on Long-Term Debt	
Other Interest	
Other Non-Operating Expenses	
Total Non-Operating Expenses	\$0
Non-Operating Income (Loss)	\$436,453
Income (Loss) Before Operating Transfers	(\$1,536,823)
Operating Transfers In (Intra-District)	
Operating Transfers Out (Intra-District)	
Net Income (Loss)	(\$1,536,823)
Fund Equity, Beginning of Period	\$9,396,454
Contributed Capital	
Federal	
State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Period Adjustments	
Residual Equity Transfers	-68,853
Other	6,440
Fund Equity, End of Period	\$7,797,218

7537

**Consolidated Sewer Maintenance District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers
Consolidation of Fund Equities and Transfers**

Fiscal Year **2003**

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$7,797,218
Water				\$0
Total Ending Fund Equities	\$0	\$0	\$0	\$7,797,218

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Consolidated Sewer Maintenance District
Special District Financial Transactions Report - Waste Disposal Enterprise
Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2003

Input Line Description	Column	Additional Record Info	Error Message
Interest Income	A		This is a Decrease of \$194,263, 58% from the prior year. Correct or Footnote to explain the variance.
Homeowners Property Tax Relief	A		Homeowners Property Tax Relief is required.

Interest Income

Footnote: This amount is valid per ledger.

Homeowners Property Tax Relief

Footnote: This amount is valid per ledger.

ACCT #: 040.16 BIG ROCK MESA MAINT DIST
 BAL FWRD ADJ CHR 2002 SEC DELQ
 BAL FWRD ADJ COLLS

TAX	1% DS TOT	SEC PEN	1% DS TOT	DFLT PEN	1% DS TOT	1ST PAID	2ND PAID	TOTAL COLLECTIONS	ADJUSTMENTS	CURRENT CHARGE	BAL FWRD ADJ COLLS
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
SEC PEN	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
DFLT PEN	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
***** TOTAL COLLECTIONS *****											
***** 3RD PAID *****											
TAX	1% DS TOT	SEC PEN	1% DS TOT	DFLT PEN	1% DS TOT	4TH PAID	5TH PAID	6TH PAID			
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
SEC PEN	.00	.00	.00	.00	.00	.00	.00	.00			
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
DFLT PEN	.00	.00	.00	.00	.00	.00	.00	.00			
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
TOTAL	.00	.00	.00	.00	.00	.00	.00	.00			
***** TOTAL PENALTIES *****											
***** AGENCY TOTALS *****											
***** TOTAL SEC PEN *****											
***** TOTAL DFLT PEN *****											
***** TOTAL TAXES *****											
***** COLLECTIONS *****											
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
SEC PEN	.00	.00	.00	.00	.00	.00	.00	.00			
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
DFLT PEN	.00	.00	.00	.00	.00	.00	.00	.00			
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
TOTAL	.00	.00	.00	.00	.00	.00	.00	.00			
***** BALANCE DUE *****											
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
SEC PEN	.00	.00	.00	.00	.00	.00	.00	.00			
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
DFLT PEN	.00	.00	.00	.00	.00	.00	.00	.00			
1% DS TOT	.00	.00	.00	.00	.00	.00	.00	.00			
TOTAL	.00	.00	.00	.00	.00	.00	.00	.00			

757-11

AC PAGE 5429
 RUN DATE 06/26/03
 CAPS REPORT MRS1

REVENUE STATUS BY VIZATION
 FISCAL YEAR 2003
 JULY 01, 2003 THRU AUGUST 25, 2003

ORG MGR 47 PUBLIC WORKS
 FUND GA94 DT CONSOLIDATED FD
 DEPT PW PUBLIC WORKS DEPARTMENT
 LEV 1
 47000
 PUBLIC WORKS

CTGY	CLAS	SRC	ORG	DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	COLLECTED	TOTAL	UNREALIZED REVENUE
84				FINES FORFEITURES & PENALTI						
84D				PEN INT & COSTS-DEL TAXES						
8051				PEN INT & COSTS-DEL TAXES S	155,000	155,000	0	0	155,924	155,000
				47000 PUBLIC WORKS	0	0	0	155,924	155,924	155,924
				53000 PW-SW MT DT CONSOLIDATED						
				8051 TOTAL	155,000	155,000	0	155,924	155,924	924
				84D TOTAL	155,000	155,000	0	155,924	155,924	924
				84 TOTAL	155,000	155,000	0	155,924	155,924	924

009

7582

172,000-0000
 2,000-0000
 2,000-0000
 1,000-0000
 200,000-0000
 000,000-0000
 11,200-0000
 01,000-0000
 10,000-0000
 100,000-0000

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 U.A

REVENUE STATUS BY ORGANIZATION
 FISCAL YEAR 2003
 JULY 01, 2003 THRU AUGUST 25, 2003

ORG MGR 47 PUBLIC WORKS
 FUND GC5 DT CON MALIBU MESA ZN FD
 DEPT FW PUBLIC WORKS DEPARTMENT
 LEV 1
 47000
 PUBLIC WORKS

SRC ORG	DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE	TOTAL	UNREALIZED REVENUE
84	FINES FORFEITURES & PENALTI						
84D	PEN INT & COSTS-DEL TAXES						
8051	PEN INT & COSTS-DEL TAXES S						
53028	SW MT DT CON MALIBU MESA ZN	0	0	0	285	285	285-
8051	TOTAL PEN INT&COST	0	0	0	285	285	285-
84D	TOTAL PEN INT&COST	0	0	0	285	285	285-
84	TOTAL FINES FO/PEN	0	0	0	285	285	285-

75913

ESTIMATED REVENUE ADJUSTED EST REVENUE ACCRUED REALIZED REVENUE YEAR TO DATE TOTAL UNREALIZED REVENUE

SRC ORG	DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACRUED	REALIZED REVENUE YEAR TO DATE	TOTAL	UNREALIZED REVENUE
84	FINES FORFEITURES & PENALTI	0	0	0	1	1	1-
84D	PEN INT & COSTS-DEL TAXES	0	0	0	1	1	1-
8051	PEN INT & COSTS-DEL TAXES S	0	0	0	1	1	1-
53023	SW MT DT SUMMIT ROAD ZN	0	0	0	1	1	1-
8051	TOTAL PEN INT&COST	0	0	0	1	1	1-
84D	TOTAL PEN INT&COST	0	0	0	1	1	1-
84	TOTAL FINES FO/PEN	0	0	0	1	1	1-

760-14

ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE COLLECTED	TOTAL	UNREALIZED REVENUE
1,000	1,000	0	0	2,005	1,000
0	0	0	2,005	2,005	2,005
1,000	1,000	0	2,005	2,005	1,005
1,000	1,000	0	2,005	2,005	1,005
1,000	1,000	0	2,005	2,005	1,005

84 FINES FORFEITURES & PENALTI
 84D PEN INT & COSTS-DEL TAXES
 8051 PEN INT & COSTS-DEL TAXES S
 47000 PUBLIC WORKS
 53024 SW MT DT CON TOPANGA ZN
 8051 TOTAL PEN INT&COST
 84D TOTAL PEN INT&COST
 84 TOTAL FINES FO/PEN

H-765

PUBLIC WORKS
 CTGY
 CLAS
 SRC ORG

DESCRIPTION	ESTIMATED REVENUE	ADJUSTED EST REVENUE	ACCRUED	REALIZED REVENUE YEAR TO DATE COLLECTED	TOTAL	UNREALIZED REVENUE
84 FINES FORFEITURES & PENALTI						
84D PEN INT & COSTS-DEL TAXES						
8051 PEN INT & COSTS-DEL TAXES S	1,000	1,000	0	0	2,304	1,000
47000 PUBLIC WORKS	0	0	0	2,304	2,304	2,304
53027 SW MT DT CON TRANCAS ZN						
8051 TOTAL PEN INT&COST	1,000	1,000	0	2,304	2,304	1,304
84D TOTAL PEN INT&COST	1,000	1,000	0	2,304	2,304	1,304
84 TOTAL FINES FO/PEN	1,000	1,000	0	2,304	2,304	1,304

#62/6

REVENUE DETAIL REPORT BY ORGANIZATION
 FISCAL YEAR 2002 - 2003
 MAY 01, 2003 THRU MAY 31, 2003

ORG MGR 41 SW MT DT LAKE HUGHES ZN PD
 FUND G09 PW PUBLIC WORKS DEPARTMENT
 DEPT LEV 1 LEV 2
 47000 53042

3888
 RUN DATE 5/31/03
 CAPS REPORT MRD

CLASS	REVENUE	SRC SUB	DESCRIPTION	DOC REF ID	PROC DATE	AT TC	TD	POSTING REFERENCE	ADJUSTED EST REVENUE	ACCRUED REVENUE	COLLECTED REVENUE	UNREALIZED REVENUE
8051			PEN INT & COSTS-DEL TAXES									
			PEN INT & COSTS-DEL TAXES SEC									
			RED MSTR 2002-03 3RD PD		05-20 31	JV	ND	05-7445	0	0	6,289.29	6,289.29
			CURRENT PERIOD TOTAL						0	0	4,967.55	4,967.55
			ENDING BALANCE						0	0	11,256.84	11,256.84
8051			PEN INT & COSTS-DEL TAXES SEC									
			INTEREST									
			DEPOSITED FUNDS									
			JOURNAL VOUCHER		05-13 31	JV	AC	IA50403	0	0	353.00	353.00
			CURRENT PERIOD TOTAL						0	0	353.00	353.00
			ENDING BALANCE						0	0	1,754.95	1,754.95
8605			DEPOSITED FUNDS									
			CHARGES FOR SERVICES - OTHER									
			SPECIAL DIST ANNEX FEES									
			CURRENT PERIOD TOTAL						0	0	55,191.00	55,191.00
			ENDING BALANCE						0	0	107,866.70	127,495.00
			BEGINNING BALANCE						0	19,628.30	107,866.70	127,495.00
9510			SPECIAL DIST ANNEX FEES									
			SEWER SERVICE CHARGE									
			CURRENT PERIOD TOTAL		05-20 30	JV	ND	05-7292	0	0	6,927.57	6,927.57
			ENDING BALANCE		05-20 31	JV	ND	05-7292	0	0	6,927.57	6,927.57
			BEGINNING BALANCE						0	0	6,927.57	6,927.57
			CURRENT PERIOD TOTAL						0	6,927.57	6,927.57	6,927.57

763

H-17

STOP 4

D-1

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

February 1, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF - VEHICLE LICENSE FEE AND SALES & USE TAX

Please see the attached ERAF AND VLF/SALES & USE TAX summary schedule for payment distribution. ERAF funds (RD9) should be distributed to the Vehicle License Fee Compensation Fund (SF7) \$119,411,031.71 and the Sales & Use Tax Compensation Fund (SE1) \$27,466,006.06 rather than to the K-12 and Community College Districts.

Should you have any questions, please contact **Joe Gaspar** at 4-5377.

KA:JAG:bb
H:\Apportionment\Special\ERAF\ERAF Apportionment\2004-05\ERAF MEMO FEBRUARY 2005.doc
Attachments

W 2-1-05

102-21

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
APPORTIONMENT/REFUND SECTION
FEBRUARY 2004-2005

Summary of Vehicle License Fee Compensation Fund (SF7) and
Sales & Use Tax Compensation Fund (SE1)

Date	ERAF Fund from RD9	\$ SF7 1,219,794,780.00 81.30%	\$ SE1 280,596,109.00 18.70%
December-04	727,605,548.07	591,543,310.58	136,062,237.49
January-05	22,589,934.93	18,354,096.42	4,235,838.51
1st 50%	750,195,483.00	609,897,407.00	140,298,076.00
February-05	146,877,037.77	119,411,031.71	27,466,006.06
March-05		-	-
April-05		-	-
May-05		-	-
2nd 50%	146,877,037.77	119,411,031.71	27,466,006.06
Grand Total		729,308,438.71	167,764,082.06

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

January 5, 2005

TO: Darlene Hoang, Manager
CRA/Distribution Section
FROM: Kelvin Aikens, Manager
Apportionment/Refund Section

*KA
by JAG*

SUBJECT: **VEHICLE LICENSE FEE AND SALES & USE TAX 1st PAYMENT
2004-05**

Attached please find the Vehicle License Fee and the Sales & Use Tax payment schedule for County General and Cities. Utilize the schedule to transfer **\$609,897,407.00** from the Vehicle License Fee Compensation Fund (SF7) and **\$140,298,076.00** from the Sales & Use Tax Compensation Fund (SE1) to all respective agencies during the January 20th, 2005 payment.

Should you have any questions, please contact **Joe Gaspar** at 4-5377.

KA:JAG:fs
Shared:Apportionment:Special:ERAF:2004-05 ERAF:Memos: VLF & Sales Tax 1st Payment 2004

SL

*VLF SF 8067
TF SE1 8066*

*CM
1-5-05*

#01-72

**LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05**

AGENCY ACCT NO	AGENCY NAME	VLF SWAP	VLF SWAP	VLF SWAP
		TOTAL	JANUARY	MAY
001.05	LOS ANGELES COUNTY GENERAL	733,331,874	366,665,937	366,665,937
100.01	CITY-ALHAMBRA TD #1	4,793,734	2,396,867 /	2,396,867
101.01	CITY-AGOURA HILLS	1,234,975	617,488 /	617,487
104.01	CITY-ARCADIA TD #1	2,981,740	1,490,870 /	1,490,870
106.01	CITY-ARTESIA TD #1	959,694	479,847 /	479,847
108.01	CITY-AVALON TD #1	186,682	93,341 /	93,341
112.01	CITY-AZUSA TD #1	2,570,701	1,285,351 /	1,285,350
114.01	CITY-BALDWIN PK TD #1	4,287,875	2,143,938 /	2,143,937
116.01	CITY-BELL TD #1	2,156,664	1,078,332 /	1,078,332
118.01	CITY-BELLFLOWER TD #1	4,288,858	2,144,429 /	2,144,429
119.01	CITY-BELL GARDEN TD #1	2,454,139	1,227,070 /	1,227,069
120.01	CITY-BEV HILLS TD #1	1,906,175	953,088 /	953,087
122.01	CITY-BRADBURY TD #1	52,319	26,160 /	26,159
124.01	CITY-BURBANK TD #1	5,631,892	2,815,946 /	2,815,946
125.01	CITY-CARSON TD #1	5,369,607	2,684,804 /	2,684,803
126.01	CITY-CALABASAS TD #1	1,229,227	614,614 /	614,613
128.01	CITY-CLAREMONT TD #1	1,940,122	970,061 /	970,061
131.01	CITY-COMMERCE TD #1	746,134	373,067 /	373,067
132.01	CITY-COMPTON TD #1	5,231,043	2,615,522 /	2,615,521
136.01	CITY-COVINA TD #1	2,622,429	1,311,215 /	1,311,214
138.01	CITY-CUDAHY TD #1	1,431,576	715,788 /	715,788
140.01	CITY-CULVER CITY TD #1	2,168,530	1,084,265 /	1,084,265
142.01	CITY-CERRITOS TD #1	3,053,310	1,526,655 /	1,526,655
143.01	CITY-DOWNEY TD #1	6,015,674	3,007,837 /	3,007,837
144.01	CITY-EL MONTE TD #1	6,589,888	3,294,944 /	3,294,944
145.01	CITY-DUARTE TD #1	1,206,093	603,047 /	603,046
146.01	CITY-DIAMOND BAR TD #1	3,195,280	1,597,640 /	1,597,640
148.01	CITY-EL SEGUNDO TD #1	940,740	470,370 /	470,370
152.01	CITY-GARDENA TD #1	3,236,798	1,618,399 /	1,618,399
156.01	CITY-GLENDALE TD #1	10,966,315	5,483,158 /	5,483,157
160.01	CITY-GLENDORA TD #1	2,777,444	1,388,722 /	1,388,722
163.01	CITY-HAWAII GDNS RP #1	876,088	438,044 /	438,044
164.01	CITY-HAWTHORNE TD #1	4,702,307	2,351,154 /	2,351,153
168.01	CITY-HERMOSA BCH TD #1	1,044,615	522,308 /	522,307
170.01	CITY-HIDDEN HILL TD #1	112,502	56,251 /	56,251
172.01	CITY-HUNTINGTN P TD #1	3,441,680	1,720,840 /	1,720,840
174.01	CITY-INDUSTRY TD #1	42,684	21,342 /	21,342
176.01	CITY-INGLEWOOD TD #1	6,284,642	3,142,321 /	3,142,321
177.01	CITY-IRWINDALE TD #1	79,634	39,817 /	39,817
178.01	CITY-LA PUENTE TD #1	2,401,559	1,200,780 /	1,200,779
179.01	CITY-LAKEWOOD TD #1	4,635,198	2,317,599 /	2,317,599
180.01	CITY-LA VERNE	1,775,503	887,752 /	887,751
181.01	CITY-LAWNDALE TD #1	1,850,817	925,409 /	925,408

**LOS ANGELES COUNTY, AUDITOR-CONTROLLER
 APPORTIONMENT AND REFUND SECTION
 ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
 REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
 FISCAL YEAR 2004-05**

AGENCY ACCT NO	AGENCY NAME	VLF SWAP	VLF SWAP	VLF SWAP
		TOTAL	JANUARY	MAY
182.01	CITY-LA MIRADA TD #1	2,795,004	1,397,502 ✓	1,397,502
183.01	CITY-LOMITA TD #1	1,171,012	585,506 ✓	585,506
184.01	CITY-LONG BEACH TD #1	26,005,654	13,002,827 ✓	13,002,827
185.01	CITY-LA CANADA-F TD #1	1,194,858	597,429 ✓	597,429
186.01	CITY-LANCASTER TD #1	7,203,634	3,601,817 ✓	3,601,817
187.01	CITY-LA HABRA HT TD # 1	329,166	164,583 ✓	164,583
188.01	CITY-LOS ANGELES TD #1	208,932,032	104,466,016 ✓	104,466,016
200.01	CITY-LYNWOOD TD #1	3,893,182	1,946,591 ✓	1,946,591
203.01	CITY-MALIBU TD # 1	736,413	368,207 ✓	368,206
204.01	CITY-MANHATTAN B TD #1	1,952,625	976,313 ✓	976,312
208.01	CITY-MAYWOOD TD #1	1,570,942	785,471 ✓	785,471
212.01	CITY-MONROVIA TD #1	2,073,683	1,036,842 ✓	1,036,841
216.01	CITY-MONTEBELLO TD #1	3,483,864	1,741,932 ✓	1,741,932
220.01	CITY-MONTEREY PK TD #1	3,417,857	1,708,929 ✓	1,708,928
222.01	CITY-NORWALK TD #1	6,103,716	3,051,858 ✓	3,051,858
224.01	CITY-PALOS VRD E TD #1	752,872	376,436 ✓	376,436
225.01	CITY-PALMDALE TD #1	7,302,592	3,651,296 ✓	3,651,296
226.01	CITY-PARAMOUNT TD #1	3,220,418	1,610,209 ✓	1,610,209
228.01	CITY-PASADENA TD #1	7,691,988	3,845,994 ✓	3,845,994
230.01	CITY-PICO RIVERA TD #1	3,724,670	1,862,335 ✓	1,862,335
232.01	CITY-POMONA TD #1	8,449,514	4,224,757 ✓	4,224,757
234.01	CITY-RANCHO P V TD #1	2,410,917	1,205,459 ✓	1,205,458
236.01	CITY-REDONDO BCH TD #1	3,574,910	1,787,455 ✓	1,787,455
237.01	CITY-ROSEMEAD TD #1	3,165,145	1,582,573 ✓	1,582,572
238.01	CITY-ROLLING HLS TD #1	109,502	54,751 ✓	54,751
239.01	CITY-ROLL HLS ES TD #1	453,786	226,893 ✓	226,893
240.01	CITY-S FERNANDO TD #1	1,323,023	661,512 ✓	661,511
241.01	CITY-SAN DIMAS TD #1	2,048,998	1,024,499 ✓	1,024,499
244.01	CITY-SAN GABRIEL TD #1	2,238,302	1,119,151 ✓	1,119,151
248.01	CITY-SAN MARINO TD #1	725,649	362,825 ✓	362,824
249.01	CITY-SANTA CLARITA TD #1	8,802,077	4,401,039 ✓	4,401,038
250.01	CITY-SANTA FE SP TD #1	1,002,977	501,489 ✓	501,488
252.01	CITY-SANTA MONIC TD #1	4,829,558	2,414,779 ✓	2,414,779
256.01	CITY-SIERRA MADR TD #1	591,611	295,806 ✓	295,805
260.01	CITY-SIGNAL HILL TD #1	592,107	296,054 ✓	296,053
262.01	CITY-SO EL MONTE TD #1	1,233,864	616,932 ✓	616,932
264.01	CITY-SOUTH GATE TD #1	5,651,940	2,825,970 ✓	2,825,970
268.01	CITY-SO PASADENA TD #1	1,363,482	681,741 ✓	681,741
270.01	CITY-TEMPLE CITY TD #1	1,969,589	984,795 ✓	984,794
272.01	CITY-TORRANCE TD #1	7,809,363	3,904,682 ✓	3,904,681
276.01	CITY-VERNON TD #1	5,291	2,646	2,645
278.01	CITY-WALNUT TD #1	1,768,819	884,410 ✓	884,409
280.01	CITY-WEST COVINA TD #1	5,946,326	2,973,163 ✓	2,973,163

N-3 768

LOS ANGELES COUNTY, AUDITOR-CONTROLLER
APPORTIONMENT AND REFUND SECTION
ESTIMATED COUNTY GENERAL AND CITIES VEHICLE LICENSE FEE ADJUSTMENT AMOUNTS
REDUCTION AMOUNT PURSUANT TO SECTION 97.70 OF THE R & T CODE
FISCAL YEAR 2004-05

AGENCY ACCT NO	AGENCY NAME	VLF SWAP TOTAL	VLF SWAP JANUARY	VLF SWAP MAY
282.01	CITY-W LAKE VILL TD # 1	492,442	246,221 ✓	246,221
283.01	CITY W HOLLYWOOD	2,018,308	1,009,154 ✓	1,009,154
284.01	CITY-WHITTIER TD #1	4,856,337	2,428,169 ✓	2,428,168
TOTAL		<u>1,219,794,780</u>	<u>609,897,407</u>	<u>609,897,373</u>

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AUDITOR AF91

APPORTIONMENT FACTOR FILE

PREPARED 11/18/04

FY

2004-05

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
303.01	VALLEY COUNTY WATER DISTRICT	284,787.54	.000037542	125,796.20	158,991.34	.000023407
308.61	PALMDALE WATER DIST ZONE B	50,301.71	.000006631	.00	50,301.71	.000007406
308.62	PALMDALE WATER DIST ZONE B2	1,501.65	.000000198	.00	1,501.65	.000000221
308.63	PALMDALE WATER DIST ZONE C	8,289.64	.000001093	.00	8,289.64	.000001220
308.65	PALMDALE WATER DIST ZONE E	1,155,238.25	.000152289	449,202.98	706,035.27	.000103945
308.66	PALMDALE WATER DIST ZONE A	490,008.41	.000064595	237,169.50	252,838.91	.000037224
308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93	.000020057	36.20	152,113.73	.000022395
309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55	.000008743	1,869.38	64,452.17	.000009489
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	55,239.11	.000007282	.00	55,239.11	.000008133
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	49,713.04	.000006553	.00	49,713.04	.000007319
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	210,020.08	.000027686	.00	210,020.08	.000030920
341.01	LA CANADA IRRIGATION DIST	255,869.34	.000033730	.00	255,869.34	.000037670
342.01	LITTLE ROCK CREEK IRRIGATION DIST	121,371.68	.000016000	.00	121,371.68	.000017869
342.02	LITTLE ROCK CR IRR D-SERV AREA ZN	66,468.28	.000008762	.00	66,468.28	.000009786
343.01	PALM RANCH IRRIGATION DIST	33,814.12	.000004458	.00	33,814.12	.000004978
350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82	.000053108	53,607.48	349,258.34	.000051419
350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99	.000000022	19.28	146.71	.000000022
355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83	.000003032	189.23	22,814.60	.000003359
360.05	FOOTHILL MUN W DIST IMP DIST # 1	12,304.99	.000001622	.00	12,304.99	.000001812
360.10	FOOTHILL MUN W DIST IMP DIST # 2	5,742.43	.000000757	.00	5,742.43	.000000845
360.15	FOOTHILL MUN W DIST IMP DIST # 3	7,355.77	.000000970	.00	7,355.77	.000001083
360.20	FOOTHILL MUN W DIST IMP DIST # 4	10,521.70	.000001387	9.93	10,511.77	.000001548
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21	.000000629	.00	4,773.21	.000000703
362.05	HUNTINGTON MUN. WATER DIST	7,647.53	.000001008	.00	7,647.53	.000001126
363.05	LAS VIRGENES MUN WATER DISTRICT	98,125.10	.000012935	2,198.66	95,926.44	.000014123
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18	.000004004	.00	30,372.18	.000004472
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	22,406.78	.000002954	7.59	22,399.19	.000003298
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	5,327.29	.000000702	.00	5,327.29	.000000784
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	1,392.33	.000000184	.00	1,392.33	.000000205
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36	.000001150	.00	8,724.36	.000001284
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74	.000000724	.00	5,490.74	.000000808
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84	.000001131	.00	8,575.84	.000001263
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	10,656.59	.000001405	417.03	10,239.56	.000001508
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81	.000000196	.00	1,484.81	.000000219
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44	.000000488	.00	3,701.44	.000000545
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	51,226.66	.000006753	.00	49,719.79	.000007320
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46	.000001849	1,506.87	14,025.46	.000002065
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	4,538.31	.000000598	.00	4,538.31	.000000668
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	169.28	.000000022	.00	169.28	.000000025
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	.000154600	330,483.69	842,284.50	.000124005
365.10	THREE VY MWD GLENDORA AREA	87,348.85	.000011515	9,931.82	77,417.03	.000011398
365.15	THREE VY MWD ROWLAND AREA	266,504.35	.000035132	81,298.50	185,205.85	.000027267
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	.000353463	596,123.96	2,085,182.27	.000306989
368.05	UPPER SAN GAB. VY. MUN. WATER	15,992.54	.000002108	3,454.41	12,538.13	.000001846
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	271,052.75	.000035732	53,719.45	217,333.30	.000031997
368.15	UPP.SAN GAB.VY.MUN.W.-PASADENA A	24,736.98	.000003261	8,682.50	16,054.48	.000002364
370.05	WALNUT VALLEY WATER DISTRICT	232.91	.000000031	.00	232.91	.000000034
370.06	WALNUT VALLEY WATER DISTRICT	78,850.01	.000010394	20,074.62	58,775.39	.000008653
370.07	WALNUT VALLEY WATER D.-IMP.D.# 2	3,569.45	.000000471	.00	3,569.45	.000000526
370.07	WALNUT VALL WT DIST IMP DIST #3	328,121.78	.000043255	.00	328,121.78	.000048307

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
001.05	LOS ANGELES COUNTY GENERAL	2,178,617,753.21	.287196432	375,498,990.44	1,803,118,762.77	.265459588
003.01	L A COUNTY LIBRARY	50,522,821.69	.006660174	7,309,530.78	43,213,290.91	.006362041
005.05	ROAD DIST # 1	891,593.81	.000117534	5,059.32	886,534.49	.000130519
005.10	ROAD DIST # 2	493,100.62	.000065003	5,366.18	487,734.44	.000071806
005.15	ROAD DIST # 3	339,489.09	.000044753	.00	339,489.09	.000049981
005.20	ROAD DIST # 4	603,288.53	.000079529	.00	603,288.53	.000088819
005.25	ROAD DIST # 5	1,745,275.25	.000230071	2,004.88	1,743,270.37	.000256652
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	381,044,532.88	.050231222	50,716,189.31	330,328,343.57	.048632317
007.31	L A C FIRE-FFW	80,105,395.52	.010559899	5,492,296.53	74,613,098.99	.010984852
009.45	BELL LIGHTING DISTRICT	191,640.40	.000025263	42,295.25	149,345.15	.000021987
009.55	BELL GARDENS LIGHTING DISTRICT	296,493.50	.000039085	59,185.30	237,308.20	.000034938
011.20	LAWNDALE LIGHTING DISTRICT	384,427.66	.000050677	63,383.35	321,044.31	.000047265
011.45	LONGDEN LIGHTING DISTRICT	22,496.66	.000002966	2,242.96	20,253.70	.000002982
016.45	CO LIGHTING MAINT DIST NO 1472	185,322.05	.000024430	3,058.36	182,263.69	.0000256834
017.70	CO LIGHTING MAINT DIST NO 1575	175,299.82	.000023109	.00	175,299.82	.000025808
018.30	CO. LTG. MAINT. D#1616-CONS	593,072.88	.000078182	421,365.90	171,706.98	.000025279
019.40	CO LIGHTING MAINT DIST NO 1687	8,547,186.79	.001126733	150,982.82	8,396,203.97	.001236124
019.56	CO LIGHTING MAINT DIST NO 1697	835,665.53	.000110162	122,553.17	713,112.36	.000104987
020.20	CO LIGHTING MAINT DIST NO 1744	475,350.64	.000062663	.00	475,350.64	.000069983
021.66	CO LIGHTING MAINT DIST NO 1866	129,171.19	.000017028	26,001.48	103,169.71	.000015189
023.06	CO LIGHTING MAINT DIST NO 10006	558,712.23	.000073652	.00	558,712.23	.000082256
023.32	CO LIGHTING MAINT DIST NO 10032	282,996.70	.000037306	3,774.99	279,221.71	.000041108
023.38	CO LIGHTING MAINT DIST NO 10038	107,930.82	.000014228	.00	107,930.82	.000015890
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	410,964.31	.000054175	56,487.68	354,476.63	.000052188
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	53,662.84	.000007074	29,108.99	24,553.85	.000003615
023.49	CO LIGHTING MAINT DIST NO 10049	22,153.19	.000002920	17,101.44	5,051.75	.000000744
023.66	CO LIGHTING MAINT DIST NO 10066	485,566.80	.000064010	183,403.17	302,163.63	.000044486
023.75	COUNTY LIGHTING MAINT 10075	56,437.14	.000007440	.00	56,437.14	.0000083309
023.81	COUNTY LTG. DIST. - CALABASAS	211,064.25	.000027824	.00	211,064.25	.000031074
023.82	COUNTY LTG. DIST. - MALIBU	299,376.29	.000039465	.00	299,376.29	.000044075
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	12,395,831.34	.001634081	1,910,187.06	10,485,644.28	.001543740
030.70	LA CO FLOOD CONTROL MAINT	70,117,003.40	.009243179	10,807,443.84	59,309,559.56	.008731801
033.10	ATHENS WOODCREST OLIVETA GARB	302,254.08	.000039845	.00	302,254.08	.000044499
033.30	BELVEDERE GARBAGE DISPOSAL DIST	1,142,329.21	.000150588	107,838.62	1,034,490.59	.000152302
033.60	FIRESTONE GARBAGE DISPOSAL DIST	1,255,910.88	.000165561	79,772.00	1,176,138.88	.000173156
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	317,189.14	.000041813	.00	317,189.14	.000046698
034.00	MESA HEIGHTS GARBAGE DIS DIST	258,169.38	.000034033	.00	258,169.38	.000038009
034.40	WALNUT PARK GARBAGE DISPOSAL	102,462.12	.000013507	.00	102,462.12	.000015085
036.20	BELLA VISTA REC.& PARK DIST	5,843.70	.000000770	.00	5,843.70	.000000860
036.40	HACIENDA REC & PARK DIST	34,169.11	.000004504	.00	34,169.11	.000005031
036.60	MONTABELLO REC.& PARK DIST	91,116.30	.000012011	.00	91,116.30	.000013415
047.04	LA CO WATERWORKS #40 ANTELOPE VY	929,838.02	.000122576	431,707.55	498,130.47	.000073337
048.40	L A CO WATER WORKS NO 21 MAINT	40,633.20	.000005356	.00	40,633.20	.000005982
049.00	L A CO WATER WORKS NO 29 MAINT	459,436.95	.000060565	.00	459,436.95	.000067640
049.80	L A CO WATER WKS #37-ACTON MAINT	75,115.24	.000009902	.00	75,115.24	.000011059
051.00	L A CO WATER WKS NO 29 CAP OUT	1,204,462.62	.000158778	.00	1,204,462.62	.000177326
051.70	L A CO WATER WKS NO 36 CAP OUT	25,758.25	.000003396	.00	25,758.25	.000003792
051.75	L A CO WATER WKS NO 40 ACO FUND	843,967.38	.000111256	329,433.32	514,534.06	.000075752
053.10	ARTESIA CEMETERY DISTRICT	161,039.54	.000021229	71,637.58	89,401.96	.000013162
053.20	DOWNEY CEMETERY DISTRICT	46,612.35	.000006145	6,132.64	40,479.71	.000005960

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
053.30	LANCASTER CEMETERY DISTRICT	129,437.96	.000017063	64,088.86	65,349.10	.000009621
053.40	LITTLE LAKE CEMETERY DISTRICT	92,032.12	.000012132	27,958.10	64,074.02	.000009433
053.90	WILMINGTON CEMETERY DISTRICT	31,650.69	.000004172	3,724.41	27,926.28	.000004111
057.10	ALTADENA LIBRARY DISTRICT MAINT	1,251,494.16	.000164978	25,445.92	1,226,048.24	.000180504
057.60	PALOS VERDES LIBRARY DIST MAINT	4,363,087.77	.000575164	32,057.39	4,331,030.38	.000637632
059.60	MIRALESTE REC & PARK DIST	78,296.79	.000010321	.00	78,296.79	.000011527
059.70	RIDGECREST RANCHOS REC & PK DIST	13,213.04	.000001742	.00	13,213.04	.000001945
059.90	WESTFIELD REC. & PARK DIST # 12	26,909.47	.000003547	.00	26,909.47	.000003962
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	230,806.97	.000030426	111,436.36	119,370.61	.000017574
061.10	L A CO WEST VECTOR CONTROL CONTR	677,512.07	.000089313	59,694.10	617,817.97	.000090958
061.20	COMPTON CREEK MOSQUITO ABATE	90,153.44	.000011884	18,791.12	71,362.32	.000010506
061.80	GREATER L A CO VECTOR CONTROL	1,150,625.93	.000151681	161,000.09	989,625.84	.000145697
066.05	CO SANITATION DIST NO 1 OPERAT	2,501,420.77	.000329750	609,422.34	1,891,998.43	.000278548
066.10	CO SANITATION DIST NO 2 OPERAT	4,568,696.36	.000602269	1,066,123.77	3,502,572.59	.000515663
066.15	CO SANITATION DIST NO 3 OPERAT	3,500,992.28	.000461519	803,146.87	2,697,845.41	.000397188
066.20	CO SANITATION DIST NO 4 OPERAT	271,458.33	.000035785	18,567.91	252,890.42	.000037232
066.25	CO SANITATION DIST NO 5 OPERAT	6,870,624.21	.000905721	488,895.80	6,381,728.41	.000939545
066.30	CO SANITATION DIST NO 8 OPERAT	1,654,466.44	.000218100	356,911.36	1,297,555.08	.000191031
066.35	CO SANITATION DIST NO 9 OPERAT	64,731.48	.000008533	.00	64,731.48	.000009530
066.45	CO SANIT DIST NO 14 OPERATING	1,760,314.94	.000232054	1,251,994.92	508,320.02	.000074837
066.50	CO SANIT DIST NO 15 OPERATING	4,351,710.45	.000573665	664,612.15	3,687,098.30	.000542830
066.55	CO SANIT DIST NO 16 OPERATING	2,855,603.24	.000376440	467,907.44	2,387,695.80	.000351527
066.60	CO SANIT DIST NO 17 OPERATING	296,814.75	.000039128	7,554.83	289,259.92	.000042586
066.65	CO SANIT DIST NO 18 OPERATING	2,937,430.30	.000387227	908,864.03	2,028,566.27	.000298654
066.70	CO SANIT DIST NO 19 OPERATING	1,022,357.77	.000134772	327,570.77	694,787.00	.000102289
066.75	CO SANIT DIST NO 20 OPERATING	935,489.30	.000123321	477,880.78	457,608.52	.000067371
066.80	CO SANIT DIST NO 21 OPERATING	3,109,070.85	.000409853	918,006.56	2,191,064.29	.000322578
066.85	CO SANIT DIST NO 22 OPERATING	2,775,204.88	.000365842	820,428.56	1,954,776.32	.000287790
066.90	CO SANIT DIST NO 23 OPERATING	328,441.33	.000043297	66,950.67	261,490.66	.000038498
067.05	CO SANIT DIST NO 26 OPERATING	1,763,863.96	.000232521	4,488.06	1,759,375.90	.000259023
067.10	CO SANIT DIST NO 27 OPERATING	175,789.33	.000022173	.00	175,789.33	.000025880
067.15	CO SANIT DIST NO 28 OPERATING	303,906.70	.000040063	.00	303,906.70	.000044742
067.20	CO SANIT DIST NO 29 OPERATING	141,584.47	.000018664	88,677.43	52,907.04	.000007789
067.35	CO SANIT DIST NO 32 OPERATING	2,298,036.18	.000302939	28,343.27	2,269,692.91	.000334154
067.80	SOUTH BAY CITIES SANIT DIST OPER	2,550,247.46	.000336187	39,618.82	2,510,628.64	.000369625
068.05	ANTELOPE VY RESOURCE CONSERV DIST	163,131.16	.000021505	59,689.98	103,441.18	.000015229
068.22	RCD OF THE SANTA MONICA MTS	154,802.79	.000020407	1,441.36	153,361.43	.000022579
095.80	BEACH CITIES HOSPITAL DIST	1,705,147.40	.000224781	44,381.05	1,660,766.35	.000244505
100.01	CITY-ALHAMBRA TD #1	7,276,252.43	.000959192	1,526,353.02	5,749,899.41	.000846524
100.52	CITY-ALHAMBRA LT DIST #1	980,205.68	.000129216	176,546.93	803,658.75	.000118318
101.01	CITY-AGOURA HILLS	1,949,845.12	.000257038	124,765.72	1,825,079.40	.000268696
104.01	CITY-ARCADIA TD #1	6,760,300.95	.000891177	411,099.78	6,349,201.17	.000934756
106.01	CITY-ARTESIA TD #1	608,564.60	.000080224	43,656.88	564,907.72	.000083168
108.01	CITY-AVALON TD #1	1,143,453.17	.000150736	940,638.69	202,814.48	.000029859
112.01	CITY-AZUSA TD #1	3,499,516.36	.000461324	1,115,784.41	2,383,731.95	.000350943
114.01	CITY-BALDWIN PK TD #1	2,662,847.49	.000351030	740,454.24	1,922,393.25	.000283023
114.51	CITY-BALDWIN PK CONSOL. LT DIST	688,208.08	.000090723	147,784.68	540,423.40	.000079537
116.01	CITY-BELL TD #1	571,705.07	.000075365	181,844.61	389,860.46	.000057399
118.01	CITY-BELLFLOWER TD #1	2,004,550.98	.000264250	107,523.87	1,897,027.11	.000279288
118.41	CITY-BELLFLOWER VEHICLE PD #1	220.53	.000000029	88.38	132.15	.000000019

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
119.01	CITY-BELL GARDEN TD #1	921,461.62	.000121472	300,940.26	620,521.36	.000091356
120.01	CITY-BEV HILLS TD #1	23,498,670.79	.003097714	.00	23,498,670.79	.003459572
122.01	CITY-BRADBURY TD #1	190,674.68	.000025136	.00	190,674.68	.000028072
124.01	CITY-BURBANK TD #1	25,292,666.61	.003334208	6,778,336.57	18,514,330.04	.002725757
125.01	CITY-CARSON TD #1	7,227,575.02	.000952776	1,341,475.41	5,886,099.61	.000866576
126.01	CITY-CALABASAS TD #1	1,713,580.72	.000225893	.00	1,713,580.72	.000252281
126.21	CITY-CALABASAS LIBRARY FUND 28	1,030,463.13	.000135841	.00	1,030,463.13	.000151709
126.22	CITY - CALABASAS LDSCPE MD #22	889,141.90	.000117211	.00	889,141.90	.000130903
128.01	CITY-CLAREMONT TD #1	3,101,590.69	.000408867	271,985.10	2,829,605.59	.000416586
131.01	CITY-COMMERCE TD #1	2,304,431.47	.000303782	772,717.25	1,531,714.22	.000225505
132.01	CITY-COMPTON TD #1	3,802,925.73	.000501321	1,544,110.68	2,258,815.05	.000323552
136.01	CITY-COVINA TD #1	4,821,918.35	.000635650	1,222,497.50	3,599,420.85	.000529922
136.41	CITY-COVINA VEHICLE PD #1	1,965.80	.000000259	869.97	1,095.83	.000000161
138.01	CITY-CUDAHY TD #1	292,296.86	.000038532	139,221.95	153,074.91	.000022536
138.60	CITY-CUDAHY LT DIST ZN #1	7,671.84	.000001011	4,478.63	3,193.21	.000000470
138.61	CITY-CUDAHY LT DIST ZN #2	6,766.83	.000000892	5,748.47	1,018.36	.000000150
138.62	CITY-CUDAHY LT DIST ZN #3	7,138.59	.000000941	3,807.92	3,330.67	.000000490
140.01	CITY-CULVER CITY TD #1	5,493,710.73	.000724209	2,967,604.36	2,526,106.37	.000371904
142.01	CITY-CERRITOS TD #1	3,742,248.89	.000493322	1,694,058.18	2,048,190.71	.000301543
142.21	CITY-CERRITOS INDUST MAIN DIST	86,549.11	.000011409	76,041.54	10,507.57	.000001547
142.52	CITY-CERRITOS COYOTES LT	1,083,776.94	.000142869	507,844.83	575,932.11	.000084791
143.01	CITY-DOWNEY TD #1	8,312,286.04	.001095768	574,915.20	7,737,370.84	.001139128
143.64	CITY-DOWNEY LT DIST ZN 3-1	310,557.76	.000040939	13.10	310,544.66	.000045720
143.65	CITY-DOWNEY LT DIST ZN 3-2	114,369.00	.000015077	35,005.25	79,363.75	.000011684
143.66	CITY-DOWNEY LT DIST ZN 3-4	13,265.95	.000000749	.00	13,265.95	.000001953
143.67	CITY-DOWNEY LT DIST ZN 3-5	5,367.99	.000000708	.00	5,367.99	.000000790
144.01	CITY-EL MONTE TD #1	4,118,833.46	.000542966	374,407.24	3,744,426.22	.000551270
144.51	CITY-EL MONTE LT MAIN DIST 1A	10,540.15	.000001389	2,576.77	7,963.38	.000001172
145.01	CITY-DUARTE TD #1	1,046,606.05	.000137969	614,984.35	431,621.70	.000063545
145.53	CITY-DUARTE LT DIST HUNT DR	85,821.66	.000011313	75,014.92	10,806.74	.000001591
145.54	CITY-DUARTE LT DIST ZN A	206,437.57	.000027214	59,922.77	146,514.80	.000021571
145.55	CITY-DUARTE LT DIST ZN B	21,010.59	.000002770	13,283.48	7,727.11	.000001138
145.56	CITY-DUARTE LT DIST ZN C	5,539.69	.000000730	.00	5,539.69	.000000816
146.01	CITY-DIAMOND BAR TD #1	2,884,422.01	.000380239	.00	2,884,422.01	.000424657
148.01	CITY-EL SEGUNDO TD #1	4,982,955.80	.000656878	.00	4,982,955.80	.000733612
152.01	CITY-GARDENA TD #1	4,243,583.97	.000559411	.00	4,243,583.97	.000624758
156.01	CITY-GLENDALE TD #1	22,424,191.56	.002956071	3,808,578.04	18,615,613.52	.002740668
160.01	CITY-GLENDORA TD #1	3,945,325.61	.000520093	783,560.80	3,161,764.81	.000465488
160.31	CITY-GLENDORA CROSS'G GRD MAIN 3	5,229.37	.000000689	.00	5,229.37	.000000770
163.01	CITY-HAWAII GDNS RP #1	218,167.31	.000028760	239,114.32	-20,947.01	.000000000
163.50	HAWAIIAN GARDENS LTG MAINT DIST	238,644.83	.000031459	103,559.86	135,084.97	.000019888
164.01	CITY-HAWTHORNE TD #1	3,695,331.60	.000487137	698,884.50	2,996,447.10	.000441149
168.01	CITY-HERMOSA BCH TD #1	6,228,124.39	.000821023	.00	6,228,124.39	.000916930
170.01	CITY-HIDDEN HILL TD #1	475,997.76	.000062748	.00	475,997.76	.000070078
172.01	CITY-HUNTINGTN P TD #1	1,441,026.92	.000189963	768,031.60	672,995.32	.000099081
174.01	CITY-INDUSTRY TD #1	4,574,173.75	.000602991	3,406,857.45	1,167,316.30	.000171857
176.01	CITY-INGLEWOOD TD #1	7,183,524.42	.000946969	2,066,608.52	5,116,915.90	.000753334
177.01	CITY-IRVINDALE TD #1	1,589,378.98	.000209520	1,399,654.03	189,724.95	.000027932
178.01	CITY-LA PUENTE TD #1	811,697.77	.000107002	.00	811,697.77	.000119502
178.21	CITY-LA PUENTE LDS&OPEN SP MD 1	4,406.02	.000000581	.00	4,406.02	.000000649

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ACCT NO	AGENCY NAME	AGENCY	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
179.01	CITY-LAKEWOOD	TD #1	3,112,394.06	.000410292	251,008.24	2,861,385.82	.000421265
180.01	CITY-LA VERNE	TD #1	4,832,980.60	.000637108	1,591,236.06	3,241,744.54	.000477263
181.01	CITY-LAWDALE	TD #1	876,998.23	.000115610	141,578.30	735,419.93	.000108272
182.01	CITY-LA MIRADA	TD #1	2,629,443.23	.000346627	734,668.87	1,894,774.36	.000278957
182.21	LA MIRADA - S. E. REC AND PARK		2,155,684.44	.000284173	424,591.45	1,731,092.99	.000254859
183.01	CITY-LOMITA	TD #1	871,106.11	.000114834	.00	871,106.11	.000128248
183.21	LOMITA WATERWORKS #13 ANNEY		431,118.41	.000056832	.00	431,118.41	.000063471
184.01	CITY-LONG BEACH	TD #1	71,833,932.21	.003469513	14,597,982.30	57,235,949.91	.008426515
185.01	CITY-LA CANADA-F	TD #1	2,600,737.44	.000342842	.00	2,600,737.44	.000369920
186.01	CITY-LANCASTER	TD #1	5,043,660.07	.000664881	2,531,031.43	2,512,628.64	.000369920
186.51	LANCASTER LIGHTING MAINT DIST		542,597.30	.000071528	478,318.71	64,278.59	.000009463
187.01	CITY-LA HABRA HT	TD # 1	853,341.76	.000112492	.00	853,341.76	.000125633
188.01	CITY-LOS ANGELES	TD #1	775,333,530.45	.102208397	42,575,513.63	732,758,016.82	.107879693
200.01	CITY-LYNWOOD	TD #1	2,188,869.61	.000288548	560,083.02	1,628,786.59	.000239797
203.01	CITY-MALIBU	TD # 1	4,267,789.73	.000562602	.00	4,267,789.73	.000628322
204.01	CITY-MANHATTAN B	TD #1	11,799,664.59	.001555492	.00	11,799,664.59	.001737196
208.01	CITY-MAYWOOD	TD #1	442,297.06	.000058306	169,290.43	273,006.63	.000040193
212.01	CITY-MONROVIA	TD #1	5,178,974.80	.000682719	1,229,959.81	3,949,014.99	.000581390
216.01	CITY-MONTEBELLO	TD #1	3,483,491.33	.000459211	1,336,163.18	2,147,328.15	.000316139
220.01	CITY-MONTEREY PK	TD #1	6,296,693.74	.000830062	1,175,848.10	5,120,845.64	.000753912
222.01	CITY-NORWALK	TD #1	2,913,127.19	.000384023	382,217.75	2,530,909.44	.000372611
222.21	NORWALK - S. E. REC AND PARK		2,327,422.36	.000306813	458,410.41	1,869,011.95	.000275164
224.01	CITY-PALOS VRD E	TD #1	4,281,914.83	.000564464	.00	4,281,914.83	.000630401
225.01	CITY-PALMDALE	TD #1	5,247,983.69	.000691816	1,834,441.04	3,413,542.65	.000502556
226.01	CITY-PARAMOUNT	TD #1	1,418,225.41	.000186958	490,289.98	927,935.43	.000136615
228.01	CITY-PASADENA	TD #1	30,448,499.78	.004013876	5,078,806.62	25,369,693.16	.003735032
230.01	CITY-PICO RIVERA	TD #1	2,054,368.32	.000270817	291,737.92	1,762,630.40	.000259502
230.61	PICO RIVERA LTG MAINT #2 ZN A		16,680.83	.000002199	1,223.47	15,457.36	.000002276
230.62	PICO RIVERA LTG MAINT #2 ZN B		568,394.37	.000074929	104,517.20	463,877.17	.000068294
232.01	CITY-POMONA	TD #1	15,603,617.00	.002056948	6,056,009.96	9,547,607.04	.001405639
232.41	CITY-POMONA	VEHICLE PD #1	797.18	.000000105	251.56	545.62	.000000080
232.42	CITY-POMONA	VEHICLE PD #2	6,798.12	.000000896	1,544.51	5,253.61	.000000773
232.43	CITY-POMONA	VEHICLE PD #3	3,661.83	.000000483	2,572.24	1,089.59	.000000160
232.44	CITY-POMONA	VEHICLE PD #4	1,695.65	.000000224	829.99	865.66	.000000127
232.45	CITY-POMONA	PEDESTRIAN MALL	1,621.67	.000000214	485.44	1,136.23	.000000167
234.01	CITY-RANCHO P V	TD #1	4,332,502.02	.000571132	46,996.94	4,285,505.08	.000630930
234.21	CITY-RANCHO P V ELPRADO REC & PK		1,383.96	.000000182	.00	1,383.96	.000000204
234.50	RANCHO P V LIGHTING MAINT DIST		377,877.64	.000049814	.00	377,877.64	.000055633
236.01	CITY-REDONDO BCH	TD #1	13,817,017.63	.001821429	986,470.95	12,830,546.68	.001888967
237.01	CITY-ROSEMEAD	TD #1	1,608,030.10	.000211979	223,943.98	1,384,086.12	.000203771
237.22	CITY-ROSEMEAD	MAINT DIST #1	1,909.11	.000000252	565.07	1,344.04	.000000198
237.51	CITY-ROSEMEAD	LIGHTING DIST	616,324.08	.000081247	91,204.73	525,119.35	.000077310
238.01	CITY-ROLLING HLS	TD #1	598,090.26	.000078843	.00	598,090.26	.000088053
239.01	CITY-ROLL HLS ES	TD #1	1,251,407.54	.000164967	.00	1,251,407.54	.000184237
240.01	CITY-S FERNANDO	TD #1	1,716,098.84	.000226225	733,839.71	982,259.13	.000144612
241.01	CITY-SAN DIMAS	TD #1	2,171,987.88	.000286322	390,242.29	1,781,745.59	.000262316
241.41	CITY-SAN DIMAS	VEHICLE PD #1	1,434.94	.000000189	1,294.49	140.45	.000000021
241.42	CITY-SAN DIMAS	VEHICLE PD #2	68.09	.000000009	61.59	6.50	.000000001
241.61	CITY-SAN DIMAS	LT DIST ZN A	790,625.61	.000104224	120,903.14	669,722.47	.000098599
241.62	CITY-SAN DIMAS	LT DIST ZN B	61,049.15	.000008048	6,257.58	54,791.57	.000008067

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
244.01	CITY-SAN GABRIEL TD #1	2,612,543.59	.000344399	44,978.70	2,567,564.89	.000378008
248.01	CITY-SAN MARINO TD #1	7,145,281.34	.000941927	.00	7,145,281.34	.001051958
249.01	CITY-SANTA CLARITA TD #1	8,365,146.28	.001102736	.00	8,295,929.76	.001221361
249.32	STA CLRTA STREET LIGHT MAINT #2	1,758,286.90	.000231786	22,888.39	1,735,398.51	.000255493
249.76	VLNCIA AREA WIDE LDSCP T1A S.C.	487,818.68	.000064307	.00	487,818.68	.000071819
249.77	LDSCP MISC MAINT #01 ZN T2 S.C.	55,437.95	.000007308	.00	55,437.95	.000008162
249.78	LDSCP MISC MAINT #01 ZN T3 S.C.	39,793.63	.000005246	.00	39,793.63	.000005859
249.79	LDSCP MISC MAINT #01 ZN T4 S.C.	20,106.07	.000002650	.00	20,106.07	.000002960
249.82	LDSCPE MISC MAINT #01 ZN T5 S.C.	35,243.82	.000004646	.00	35,243.82	.000005189
250.01	CITY-SANTA FE SP TD #1	2,914,669.00	.000384226	1,599,434.95	1,315,234.05	.000193634
252.01	CITY-SANTA MONIC TD #1	24,668,335.96	.003251905	6,697,012.58	17,971,323.38	.002645813
256.01	CITY-SIERRA MADR TD #1	2,516,310.72	.000331713	241,191.94	2,275,118.78	.000334952
256.51	CITY-SIERRA MADR LT MAIN DIST #1	1,033.89	.000000136	.00	1,033.89	.000000152
256.53	CITY-SIERRA MADR LT MAIN #3 ZN A	1,002.65	.000000132	790.39	212.26	.000000031
256.54	CITY-SIERRA MADR LT MAIN #3 ZN B	1,159.65	.000000153	930.49	229.16	.000000034
260.01	CITY-SIGNAL HILL TD #1	925,764.07	.000122039	588,689.48	337,074.59	.000049626
262.01	CITY-SO EL MONTE TD #1	871,205.75	.000114847	186,414.36	684,791.39	.000100818
262.21	CITY-SO EL MONTE M.I.D.-ROSEMEAD	2,072.24	.000000273	1,101.02	971.22	.000000143
262.22	CITY-SO EL MONTE MID-TRACT 28057	235.22	.000000031	212.77	22.45	.000000003
264.01	CITY-SOUTH GATE TD #1	2,220,502.68	.000292718	474,684.81	1,745,817.87	.000257027
268.01	CITY-SO PASADENA TD #1	5,662,855.33	.000746506	120,022.85	5,542,832.48	.000816039
270.01	CITY-TEMPLE CITY TD #1	1,547,738.91	.000204031	46,282.73	1,501,456.18	.000221051
270.60	CITY-TEMPLE CITY MUN LT DIST	46,815.22	.000006171	2,186.30	44,628.92	.000006570
270.61	CITY-TEMPLE CITY MUN LT DIS ZN A	403,244.30	.000053158	17,974.59	385,269.71	.000056721
270.62	CITY-TEMPLE CITY MUN LT DIS ZN B	83,626.82	.000011024	.00	83,626.82	.000012312
272.01	CITY-TORRANCE TD #1	20,980,366.02	.002765738	838,103.22	20,142,262.80	.002965428
276.01	CITY-VERNON TD #1	2,595,266.19	.000342121	564,484.32	2,030,781.87	.000298980
278.01	CITY-WALNUT TD #1	2,027,259.69	.000267244	1,000,480.87	1,026,778.82	.000151167
280.01	CITY-WEST COVINA TD #1	8,792,043.22	.001159012	2,209,043.95	6,582,999.27	.000969177
280.22	CITY-WEST COVINA MUN MAIN DIS #1	73,641.07	.000009708	.00	73,641.07	.000010842
280.80	CITY-WEST COVINA SEWER MAIN DIST	173,343.20	.000022851	34,424.90	138,918.30	.000020452
282.01	CITY-W LAKE VILL TD # 1	1,324,282.90	.000174574	.00	1,324,282.90	.000194966
282.21	WESTLAKE VG A WIDE LDSCAPE M.#11	234,686.95	.000030938	.00	234,686.95	.000034552
282.22	WLKE VG L LDSCAPE M.#12 1ST NBHD	66,293.15	.000008739	.00	66,293.15	.000002449
282.23	WESTLKE VG LOCAL LDSCAPE M D #13	16,634.51	.000002193	.00	16,634.51	.000002427
282.31	WESTLAKE VG LIGHTING MAINT #1	164,558.55	.000002193	.00	164,558.55	.000002427
282.31	CITY W HOLLYWOOD	7,775,779.42	.001025043	471,530.24	7,304,249.18	.001075362
283.01	W HOLLYWOOD LIGHTING MAINT DIST	557,170.15	.000073449	38,385.32	518,784.83	.000076378
283.31	CITY-WHITTIER TD #1	3,869,252.51	.000510064	453,678.44	3,415,574.07	.000502855
284.01	CITY-WHITTIER UPTOWN PD #2	16,362.16	.000002157	10,111.27	6,250.89	.000000920
284.41	CITY-WHITTIER UPTOWN PD #1	3,927.07	.000000518	2,470.67	1,456.40	.000000214
284.42	ANTELOPE VY.-E.KERN W.AGY-I.D.#3	4,907.19	.000000647	.00	4,907.19	.000000722
300.06	ANTELOPE VY.-E.KERN W.AGY-I.D.#3	2,653,040.39	.000349737	1,012,648.47	1,640,391.92	.000241505
300.10	ANTELOPE VY.-EAST KERN WATER AGY	1,538.99	.000000203	.00	1,538.99	.000000227
300.18	ANTELOPE VY.E.KERN W.AG.-I.D.@B@	176,552.37	.000023274	46,186.15	130,366.22	.000019193
300.52	LA PUENTE VALLEY CO WATER DIST	281,974.60	.000037171	83,373.02	198,601.58	.000029239
300.69	QUARTZ HILL WATER DISTRICT	311,703.47	.000041090	129,945.65	181,757.82	.000026759
300.70	ROWLAND WATER DISTRICT	1,816.72	.000000239	.00	1,816.72	.000000267
300.78	WEST VALLEY COUNTY WATER DIST	445,652.52	.0000058748	.00	445,652.52	.0000065611
301.01	LA HABRA HTS CO WATER DIST	13,249,954.56	.001746676	55,365.39	13,194,589.17	.001942562
302.01	CASTAIC LAKE WATER AGENCY					

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
303.01	VALLEY COUNTY WATER DISTRICT	284,787.54	.000037542	125,796.20	158,991.34	.000023407
308.61	PALMDALE WATER DIST ZONE B	50,301.71	.000006631	.00	50,301.71	.000007406
308.62	PALMDALE WATER DIST ZONE B2	1,501.65	.000000198	.00	1,501.65	.000000221
308.63	PALMDALE WATER DIST ZONE C	8,289.64	.000001093	.00	8,289.64	.000001220
308.65	PALMDALE WATER DIST ZONE E	1,155,238.25	.000152289	449,202.98	706,035.27	.000103945
308.66	PALMDALE WATER DIST ZONE A	490,008.41	.000064595	237,169.50	252,838.91	.000037224
308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93	.000020057	36.20	152,113.73	.000022395
309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55	.000008743	1,869.38	64,452.17	.000009489
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	55,239.11	.000007282	.00	55,239.11	.000008133
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	49,713.04	.000006553	.00	49,713.04	.000007319
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	210,020.08	.000027686	.00	210,020.08	.000030920
341.01	LA CANADA IRRIGATION DIST	255,869.34	.000033730	.00	255,869.34	.000037670
342.01	LITTLEROCK CREEK IRRIGATION DIST	121,371.68	.000016000	.00	121,371.68	.000017869
342.02	LITTLEROCK CR IRR D-SERV AREA ZN	66,468.28	.000008762	.00	66,468.28	.000009786
343.01	PALM RANCH IRRIGATION DIST	33,814.12	.000004458	.00	33,814.12	.000004978
350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82	.000053108	53,607.48	349,258.34	.000051419
350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99	.000000022	19.28	146.71	.000000022
355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83	.000003032	189.23	22,814.60	.000003359
360.05	FOOTHILL MUN W DIST IMP DIST # 1	12,304.99	.000001622	.00	12,304.99	.000001812
360.10	FOOTHILL MUN W DIST IMP DIST # 2	5,742.43	.000000757	.00	5,742.43	.000000845
360.15	FOOTHILL MUN W DIST IMP DIST # 3	7,355.77	.000000970	.00	7,355.77	.000001083
360.20	FOOTHILL MUN W DIST IMP DIST # 4	10,521.70	.000001387	9.93	10,511.77	.000001548
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21	.000000629	.00	4,773.21	.000000703
362.05	HUNTINGTON MUN. WATER DIST	7,647.53	.000001008	.00	7,647.53	.000001126
363.05	LAS VIRGENES MUN WATER DISTRICT	98,125.10	.000012935	2,198.66	95,926.44	.000014123
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18	.000004004	.00	30,372.18	.000004472
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	22,406.78	.000002954	7.59	22,399.19	.000003298
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	5,327.29	.000000702	.00	5,327.29	.000000784
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	1,392.33	.000000184	.00	1,392.33	.000000205
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36	.000001150	.00	8,724.36	.000001284
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74	.000000724	.00	5,490.74	.000000808
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84	.000001131	.00	8,575.84	.000001263
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	10,656.59	.000001405	417.03	10,239.56	.000001508
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81	.000000196	.00	1,484.81	.000000219
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44	.000000488	.00	3,701.44	.000000545
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	51,226.66	.000006753	1,506.87	49,719.79	.000007320
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46	.000001849	.00	14,025.46	.000002065
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	4,538.31	.000000598	.00	4,538.31	.000000668
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	169.28	.000000022	.00	169.28	.000000025
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	.000154600	330,483.69	842,284.50	.000124005
365.10	THREE VY MWD GLENDORA AREA	87,348.85	.000011515	9,931.82	77,417.03	.000011398
365.15	THREE VY MWD ROWLAND AREA	266,504.35	.000035132	81,298.50	185,205.85	.000027267
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	.000035343	596,123.96	2,085,182.27	.0000305989
367.08	SAN GABRIEL VLY MWD-AZUSA REORG	15,992.54	.000002108	3,454.41	12,538.13	.000001846
368.05	UPPER SAN GAB. VY. MUN. WATER	271,052.75	.000035732	53,719.45	217,333.30	.000031997
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVIDA A	24,736.98	.000003261	8,682.50	16,054.48	.000002364
368.15	UPP.SAN GAB.VY.MUN.W.-PASADENA A	232.91	.000000031	.00	232.91	.000000034
370.05	WALNUT VALLEY WATER DISTRICT	78,850.01	.000010394	20,074.62	58,775.39	.000008653
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	3,569.45	.000000471	.00	3,569.45	.000000526
370.07	WALNUT VALL WT DIST IMP DIST #3	328,121.78	.0000043255	.00	328,121.78	.0000048307

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
370.08	WALNUT VALL WT DIST IMP DIST #4	79,727.26	.000010510	.00	79,727.26	.000011738
370.09	WALNUT VALL WT DIST IMP DIST # 5	119,253.79	.000015721	53,879.04	65,374.75	.000009625
400.00	EDUCATIONAL REV AUGMENTATION FD	513,425,142.05	.0676822305	.00	513,425,142.05	.075588592
400.01	EDUCATIONAL AUG FD IMPOUND	1,120,542,973.48	.147715655	.00	1,120,542,973.48	.1649771012
400.15	COUNTY SCHOOL SERVICES	10,193,164.69	.001343715	1,097,077.49	9,096,087.20	.001339164
400.21	CHILDREN'S INSTIL TUITION FUND	20,229,454.41	.002666749	2,179,292.24	18,050,162.17	.002657420
440.01	CASTAIC UNION SCHOOL DISTRICT	2,059,025.35	.000271431	.00	2,059,025.35	.000303138
440.06	CO.SCH.SERV.FD.- CASTAIC UNION	401,028.56	.000052866	.00	401,028.56	.000059041
440.07	DEV.CTR. HDCPD.MINOR-CASTAIC	35,149.11	.000004634	.00	35,149.11	.000005175
464.01	EASTSIDE UNION SCHOOL DISTRICT	617,020.05	.000081339	240,771.65	376,248.40	.000055393
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	118,197.49	.000015581	46,123.96	72,073.53	.000010611
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	9,368.49	.000001235	3,655.72	5,712.77	.000000841
469.01	EAST WHITTIER CITY SCHOOL DIST	2,804,520.30	.000369706	71,585.23	2,732,935.07	.000402354
469.06	CO.SCH.SERV.FD.- EAST WHITTIER	320.84	.000000042	8.29	312.55	.000000046
469.07	DEV.CTR.HDCPD. MINOR-E. WHITTIER	21,555.30	.000000284	550.23	21,005.07	.000003092
473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23	.000394400	322,385.22	2,669,455.01	.000393008
473.06	CO.SCH.SERV.FD.- EL MONTE	382,029.71	.000050361	41,168.56	340,861.15	.000050183
473.07	DEV.CTR.HDCPD.MINOR-EL MONTE	46,015.22	.000006066	4,959.79	41,055.43	.000006044
473.20	EL MONTE CHILDREN,S CENTER FUND	26,335.90	.000003472	2,838.18	23,497.72	.000003459
485.01	GARVEY SCHOOL DISTRICT	1,347,628.17	.000177651	171,488.25	1,176,139.92	.000173156
485.06	CO.SCH.SERV.FD.- GARVEY UNION	160,672.32	.000021181	20,427.70	140,244.62	.000020647
485.07	DEV.CTR.HDCPD.MINOR-GARVEY	17,650.34	.000002327	2,255.05	15,395.29	.000002267
497.01	GORMAN SCHOOL DISTRICT	24,845.56	.000003275	.00	24,845.56	.000003658
497.06	CO.SCH.SERV.FD.- GORMAN	5,283.54	.000000697	.00	5,283.54	.000000778
497.07	DEV CTR HDCPD MINOR GORMAN	424.48	.000000056	.00	424.48	.000000062
501.01	HAWTHORNE SCHOOL DISTRICT	1,882,190.06	.000248120	220,171.39	1,662,018.67	.000244689
501.06	CO.SCH.SERV.FD.- HAWTHORNE	234,616.25	.000030928	27,446.29	207,169.96	.000030500
501.07	DEV CTR HDCPD MINOR-HAWTHORNE	26,937.48	.000003551	3,152.58	23,784.90	.000003502
505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21	.000219403	.00	1,664,351.21	.000245033
505.06	CO.SCH.SERV.FD.- HERMOSA BEACH	264,302.10	.000034842	.00	264,302.10	.000038912
505.07	DEV CTR HDCPD M HERMOSA BEACH C	28,852.90	.000003804	.00	28,852.90	.000004248
513.01	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61	.000069632	.00	528,214.61	.000077766
513.06	CO.SCH.SERV.FD.-HUGHES-ELIZ LAKE	23,749.70	.000003131	.00	23,749.70	.000003497
513.07	DEV CTR HDCPD MINOR HUGHES ELIZ.	1,935.18	.000000255	.00	1,935.18	.000000285
521.01	KEPPEL UNION SCHOOL DISTRICT	641,158.33	.000084521	.00	641,158.33	.000094394
521.06	CO.SCH.SERV.FD.- KEPPEL UNION	99,686.61	.000013141	.00	99,686.61	.000014676
521.07	DEV CTR HDCPD MINOR KEPPEL	8,147.55	.000001074	.00	8,147.55	.000001200
529.01	LANCASTER SCHOOL DISTRICT	2,852,411.08	.000376019	1,829,649.99	1,022,761.09	.000150575
529.06	CO.SCH.SERV.FD.- LANCASTER	421,934.39	.000055622	270,626.48	151,307.91	.000022276
529.07	DEV CTR HDCPD MINOR LANCASTER	40,915.75	.000005394	26,244.78	14,670.97	.000002160
545.01	LAWDALE SCHOOL DISTRICT	1,440,973.15	.000189956	203,959.31	1,237,013.84	.000182118
545.06	CO.SCH.SERV.FD.- LAWDALE	155,150.66	.000020453	21,962.10	133,188.56	.000019609
545.07	DEV CTR HDCPD MINOR-LAWDALE	21,463.80	.000002829	3,038.30	18,425.50	.000002713
549.01	LENNOX SCHOOL DISTRICT	477,159.89	.000062902	50,460.83	426,699.06	.000062820
549.06	CO.SCH.SERV.FD.- LENNOX	62,258.51	.000008207	6,585.75	55,672.76	.000008196
549.07	DEV. CTR. HDCPD. MINOR - LENNOX	7,017.30	.000000925	742.37	6,274.93	.000000924
553.01	LITTLE LAKE CITY SCHOOL DISTRICT	1,748,439.66	.000230488	634,438.03	1,114,001.63	.000164008
553.06	CO.SCH.SERV.FD.- LITTLE LAKE	159.23	.000000021	59.93	99.30	.000000015
553.07	DEV.CTR.HDCPD.MINOR-LITTLE LAKE	33,880.55	.000000466	12,243.06	21,637.49	.000003186
561.01	LOS NIETOS SCHOOL DISTRICT	1,457,453.86	.000192129	594,074.29	863,379.57	.000127110

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
561.06	CO.SCH.SERV.FD.- LOS NIETOS	107.16	.000000014	44.43	62.73	.000000009
561.07	DEV.CTR.HDCPD.MINOR-LOS NIETOS	15,575.33	.000002053	6,348.65	9,226.68	.000001358
561.20	LOS NIETOS CHILDRENS CTR FUND	21,213.28	.000002796	8,647.43	12,565.85	.000001850
565.01	LOWELL JOINT SCHOOL DISTRICT	1,156,525.98	.000152459	5,743.26	1,150,782.72	.000169423
565.06	CO.SCH.SERV.FD.- LOWELL JOINT	187.29	.000000025	.67	186.62	.000000027
565.07	DEV.CTR.HDCPD.MINOR-LOWELL JOINT	21,524.18	.000002837	106.91	21,417.27	.000003153
577.01	MOUNTAIN VIEW SCHOOL DISTRICT	1,149,026.85	.000151471	95,545.22	1,053,481.63	.000155098
577.06	CO.SCH.SERV.FD.- MOUNTAIN VIEW	168,774.60	.000022249	14,036.61	154,737.99	.000022781
577.07	DEV.CTR.HDCPD.MINOR-MT. VIEW	20,477.06	.000002699	1,703.06	18,774.00	.000002764
577.20	MT.VIEW CHILDREN,S CENTER FUND	43,154.28	.000005689	3,588.94	39,565.34	.000005825
581.01	NEWHALL SCHOOL DISTRICT	5,523,795.09	.000728175	76,254.89	5,447,540.20	.000802010
581.06	CO.SCH.SERV.FD.- NEWHALL	535,161.48	.000070548	7,311.76	527,849.72	.000077712
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	58,982.30	.000007775	804.93	58,177.37	.000008565
593.01	PALMDALE SCHOOL DISTRICT	2,885,441.21	.000380373	1,039,628.70	1,845,812.51	.000271748
593.06	CO.SCH.SERV.FD.- PALMDALE	512,250.47	.000067527	184,541.06	327,709.41	.000048247
593.07	DEV CTR HDCPD MINOR PALMDALE	48,661.70	.000006415	17,502.52	31,159.18	.000004587
629.01	ROSEMEAD SCHOOL DISTRICT	1,240,421.88	.000163519	51,465.57	1,188,956.31	.000175043
629.06	CO.SCH.SERV.FD.- ROSEMEAD	141,068.55	.000018596	5,853.31	135,215.24	.000019907
645.01	SAUGUS UNION SCHOOL DISTRICT	16,925.25	.000002231	702.27	16,222.98	.000002388
645.06	CO.SCH.SERV.FD.- SAUGUS UNION	771,781.46	.000101740	2,470.30	5,352,552.09	.000788025
645.07	DEV.CTR.HDCPD.-SAUGUS UNION	88,384.88	.000011651	40.78	88,344.10	.000013572
657.01	SOUTH WHITTIER SCHOOL DISTRICT	1,699,752.57	.000224070	549,901.43	1,149,851.14	.000169286
657.06	CO.SCH.SERV.FD.- SOUTH WHITTIER	112.94	.000000015	37.02	75.92	.000000011
657.20	SO.WHITTIER CHILDREN,S CENTER F.	22,124.28	.000002917	7,186.06	14,938.22	.000002199
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	3,165,319.73	.000417268	.00	3,165,319.73	.000466012
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	281,270.82	.000037079	.00	281,270.82	.000041410
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	31,240.13	.000004118	.00	31,240.13	.000004599
669.01	VALLE LINDO SCHOOL DISTRICT	211,079.54	.000027826	18,367.58	192,711.96	.000028372
669.06	CO.SCH.SERV.FD.- VALLE LINDO	27,915.46	.000003680	2,429.41	25,486.05	.000003752
669.07	DEV.CTR.HDCPD.MINOR-VALLE LINDO	3,419.62	.000000451	297.62	3,122.00	.000000460
689.01	WESTSIDE UNION SCHOOL DISTRICT	2,731,586.04	.000360092	591,677.01	2,139,909.03	.000315046
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	347,215.23	.000045772	76,435.69	270,779.54	.000039865
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	36,011.08	.000004747	7,953.00	28,058.08	.000004131
695.01	WHITTIER CITY SCHOOL DISTRICT	3,141,918.74	.000414184	521,004.91	2,620,913.83	.000385862
695.06	CO.SCH.SERV.FD.- WHITTIER	292.33	.000000039	48.74	243.59	.000000036
695.07	DEV.CTR.HDCPD.MINOR-WHITTIER	1,356.19	.000000179	228.19	1,128.00	.000000166
705.01	WILSONA SCHOOL DISTRICT	412,816.74	.000054420	.00	412,816.74	.000060777
705.06	CO.SCH.SERV.FD.- WILSONA	40,830.82	.000005383	.00	40,830.82	.000006011
705.07	DEV CTR HDCPD MINOR WILSONA	3,348.42	.000000441	.00	3,348.42	.000000493
709.01	WISEBURN SCHOOL DISTRICT	2,791,059.34	.000367932	87,186.24	2,703,873.10	.000398075
709.06	CO.SCH.SERV.FD.- WISEBURN	541,671.24	.000071406	16,920.73	524,750.51	.000077256
709.07	DEV CTR HDCPD MINOR - WISEBURN	66,342.13	.000008746	2,072.43	64,269.70	.000009462
710.01	SNOWLINE JOINT UNIFIED SCH DIST	31,321.49	.000004129	.00	31,321.49	.000004611
713.02	ALHAMBRA CITY HIGH SCHOOL DIST	2,432,373.95	.000320648	267,581.41	2,164,792.54	.000318710
713.06	CO.SCH.SERV.FD.- ALHAMBRA HIGH	8,756.82	.000001154	981.37	7,775.45	.000001145
713.07	ALHAMBRA HIGH-ELEM SCHOOL FUND	1,086,828.96	.000143271	119,568.80	967,260.16	.000142404
717.02	ANTELOPE VALLEY UNION HIGH SCH.	17,936,353.20	.002364461	6,340,059.76	11,596,293.44	.001707255
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	66,074.28	.000008710	23,299.95	42,774.33	.000006297
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	5,174,762.54	.000682163	2,117,578.14	3,057,184.40	.000450091

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
717.08	ANTELOPE VY. UN. HI. - K. P. S. - ELEM	3,604,856.84	.000475211	986,687.57	2,618,169.27	.000385458
725.02	CENTINELA VAL UNION HIGH SCH DIS	11,369,795.48	.001498824	903,685.76	10,466,109.72	.001540864
725.07	CENTINELA VY. HIGH-ELEM SCH. FUND	5,075,718.35	.000669107	403,429.89	4,672,288.46	.000687874
745.02	EL MONTE UNION HIGH SCHOOL DIST	8,175,585.79	.001077747	721,213.39	7,454,372.40	.001097464
745.06	CO.SCH.SERV.FD. - EL MONTE	32,103.44	.000004232	2,832.80	29,270.64	.000004309
745.07	EL MONTE HIGH-ELEM SCHOOL FUND	3,643,191.53	.000480264	321,394.26	3,321,797.27	.000489049
745.20	CHILDREN'S CTR FUND EL MONTE HI	28,904.19	.000003810	2,550.08	26,354.11	.000003880
753.02	FULLERTON UNION HIGH SCHOOL DIST	1,343,018.40	.000177043	6,668.85	1,336,349.55	.000196743
753.07	FULLERTON UN. HIGH-ELEM SCH. FD.	654,578.31	.000086290	3,250.36	651,327.95	.000095891
757.02	HART WILLIAM S UNION HIGH	19,346,202.16	.002550314	78,147.03	19,268,055.13	.002836723
757.06	CO.SCH.SERV.FD. - HART, WILLIAM S.	80,627.97	.000010629	325.78	80,302.19	.000011822
757.07	HART, WILLIAM S. - ELEM SCHOOL FUND	10,180,408.23	.001342033	41,118.52	10,139,289.71	.001492749
785.02	VICTOR VALLEY JOINT UNION H.S.D.	27,275.44	.000003596	.00	27,275.44	.000004016
785.06	CO.SCH.SERV.FD. - VICTOR VALLEY	156.47	.000000021	.00	156.47	.000000023
789.02	WHITTIER UNION HIGH SCHOOL DIST	13,602,279.50	.001793121	2,838,375.43	10,763,904.07	.001584707
789.07	WHITTIER HIGH-ELEM SCHOOL FUND	5,804,893.50	.000765230	1,211,416.74	4,593,476.76	.000676271
789.08	DEV CTR HDCPD MINOR WHITTIER	22,162.21	.000002922	4,642.99	17,519.22	.000002579
790.04	CERRITOS COMMUNITY COLLEGE DIST	6,789,032.69	.000894965	1,419,782.31	5,369,250.38	.000790483
791.04	CITRUS COMMUNITY COLLEGE DIST	3,477,665.02	.000458443	736,486.69	2,741,178.33	.000403568
791.20	CHILDREN'S CTR FUND CITRUS C C	90,701.15	.000011957	19,202.26	71,498.89	.000010526
792.04	ANTELOPE VY. JT. COMMUNITY COLL.	5,131,479.58	.000676458	1,760,468.67	3,371,010.91	.000496294
793.04	COMPTON COMMUNITY COLLEGE DIST.	2,597,257.36	.000342384	553,926.83	2,043,330.53	.000300828
793.20	CHILDREN'S CTR FUND COMPTON C C	829,551.56	.000109356	176,827.47	652,724.09	.000096097
797.04	EL CAMINO COMMUNITY COLLEGE DIST	18,055,748.43	.002380200	858,961.92	17,196,786.51	.002531783
800.04	GLENDALE COMMUNITY COLLEGE DIST	6,923,773.40	.000912727	828,262.24	6,095,511.16	.000897407
805.04	L.A. CITY COMMUNITY COLLEGE DIST	113,068,578.44	.014905273	8,047,711.99	105,020,866.45	.015461610
805.20	L.A.COMM.COLL.CHILDREN'S CTR FD	1,169,527.13	.000154173	83,017.63	1,086,509.50	.000159986
807.04	LONG BEACH COMMUNITY COLLEGE DI.	9,315,447.47	.001228010	1,817,462.73	7,497,984.74	.001130385
807.20	CHILDREC'S CTR FUND LG BCH C C	110,779.40	.000014604	21,615.81	89,163.59	.000013127
809.04	MT. SAN ANTONIO COMMUNITY COLLEGE	14,886,583.37	.001962425	3,280,998.30	11,605,585.07	.001708623
809.20	MT SAN ANTONIO CHILDRENS CTR FD	143,648.18	.000018936	31,936.78	111,711.40	.000016447
810.04	SANTA MONICA COMMUNITY COLLEGE D	9,699,877.85	.001278687	1,660,555.92	8,039,321.93	.001183583
811.04	N.ORANGE CO. COMMUNITY COLLEGE D.	452,152.16	.000059605	2,190.55	449,961.61	.000066245
811.20	N.ORANGE CO C.C. CHILD CTR FUND	7,258.33	.000000957	35.18	7,223.15	.000001063
812.04	PASADENA AREA COMMUNITY COLLEGE	14,097,552.69	.001858411	865,504.75	13,232,047.94	.001948077
814.04	SANTA CLARITA COMMUNITY COLLEGE	8,883,101.16	.001171015	35,890.11	8,847,211.05	.001302523
815.04	VICTOR VY. JOINT COMMUNITY COLL.	10,982.49	.000001448	.00	10,982.49	.000001617
816.04	RIO HONDO COMMUNITY COLLEGE DIST	8,237.60	.000001086	829,487.21	3,693,991.42	.000543845
816.20	RIO HONDO CHILDRENS CTR FUND	17,617,141.20	.002322381	1,517.65	6,719.95	.000000989
817.03	ARCADIA UNIFIED SCHOOL DISTRICT	677,247.46	.000089278	827,478.48	16,789,662.72	.002471844
817.06	CO.SCH.SERV.FD. - ARCADIA	72,331.51	.000009535	31,810.91	645,436.55	.000095024
817.07	DEV.CTR.HDCPD.MINOR-AZUSA	7,261,166.69	.000095720	3,397.57	68,933.94	.000010149
818.03	AZUSA UNIFIED SCHOOL DISTRICT	314,753.26	.000041492	104,564.64	4,849,008.31	.000713891
818.06	CO.SCH.SERV.FD. - AZUSA	36,706.35	.000004839	12,194.38	210,188.62	.000030945
818.07	DEV.CTR.HDCPD.MINOR-AZUSA	15,885,788.38	.002094145	5,901,336.04	9,984,452.34	.001469953
819.03	A B C UNIFIED SCHOOL DISTRICT	557,093.99	.000073439	206,960.36	350,133.63	.000051548
819.06	CO.SCH.SERV.FD. - A B C UNIF.	159,513.04	.000021028	59,258.78	100,254.26	.000014760
819.20	ABC UNIFIED CHILDRENS CTR FUND	4,779,827.19	.000630101	1,198,766.35	3,581,060.84	.000527219
820.03	BALDWIN PARK UNIF SCH DIST	221,868.90	.0000029248	55,649.13	166,219.77	.000024472
820.06	CO.SCH.SERV.FD. - BALDWIN PARK					

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
820.07	DEV.CTR.HDCPD.MINOR-BALDWIN PARK	23,936.28	.000003155	6,004.53	17,931.75	.000002640
821.03	BASSETT UNIFIED SCHOOL DISTRICT	2,819,380.42	.000371665	649.03	2,818,731.39	.000414985
821.06	CO.SCH.SERV.FD.- BASSETT	125,841.00	.000016589	28.97	125,812.03	.000018523
821.07	DEV.CTR.HDCPD.MINOR-BASSETT	15,824.20	.000002086	3.65	15,820.55	.000002329
822.03	BELLFLOWER UNIFIED SCHOOL DIST	7,436,511.07	.000980319	374,991.01	7,061,520.06	.001039626
822.06	CO.SCH.SERV.FD.- BELLFLOWER	268,009.01	.000035330	.00	254,494.05	.0000305452
826.03	BEVERLY HILLS UNIFIED SCHOOL DIS	20,753,735.57	.002735863	.00	20,753,735.57	.000037468
826.06	CO.SCH.SERV.FD.- BEVERLY HILLS	1,357,878.92	.000179002	.00	1,357,878.92	.000199913
826.07	DEV.CTR.HDCPD.MINOR-BEVERLY HILL	146,368.74	.000166266	.00	146,368.74	.000021549
830.03	BONITA UNIFIED SCHOOL DISTRICT	8,847,071.50	.000048647	1,921,563.93	6,925,507.57	.001019602
830.06	CO.SCH.SERV.FD.- BONITA	369,023.70	.000005377	79,886.80	289,136.90	.000042568
830.07	DEV.CTR.HDCPD.MINOR-BONITA	40,791.73	.000005377	8,888.68	31,903.05	.000004697
834.03	BURBANK UNIFIED SCHOOL DISTRICT	24,453,842.71	.003223630	5,555,682.68	18,898,160.03	.002782266
834.06	CO.SCH.SERV.FD.- BURBANK	1,273,299.26	.000167853	289,377.59	983,921.67	.000144857
834.20	BURBANK CHILDREN,S CENTER FUND	196,366.62	.000025886	44,588.21	151,778.41	.000022345
840.03	CHARTER OAK UNIF SCHOOL DIST	4,510,863.85	.000594645	90,941.86	4,419,921.99	.000650719
840.06	CO.SCH.SERV.FD.- CHARTER OAK	176,856.37	.000023314	3,565.29	173,291.08	.000025513
840.07	DEV.CTR.HDCPD.MINOR-CHARTER OAK	19,627.53	.000002587	396.05	19,231.48	.000002831
842.03	CLAREMONT UNIFIED SCHOOL DIST	5,901,406.40	.000777953	337,762.15	5,563,644.25	.000819103
842.06	CO.SCH.SERV.FD.- CLAREMONT	204,812.92	.000026999	11,723.43	193,089.49	.000028427
842.07	DEV.CTR.HDCPD.MINOR-CLAREMONT	22,554.29	.00002973	1,290.83	21,263.46	.000003130
845.03	COMPTON UNIFIED SCHOOL DIST	12,906,860.07	.001701448	2,636,575.68	10,270,284.39	.001512034
845.06	CO.SCH.SERV.FD.-COMPTON	422,928.31	.000055753	86,411.41	336,516.90	.000049543
845.07	DEV.CTR.HDCPD.MINOR-COMPTON	61,935.55	.000008165	12,646.94	49,288.61	.000007256
845.20	COMPTON CHILDREN'S CENTER FUND	404,156.17	.000053278	82,570.84	321,585.33	.000047345
847.03	COVINA-VALLEY UNIFIED SCHOOL DIS	9,187,024.14	.001211080	1,929,956.44	7,257,067.70	.001068416
847.06	CO.SCH.SERV.FD.- COVINA-VALLEY	402,507.43	.000053061	84,729.98	317,777.45	.000046785
847.07	DEV.CTR.HDCPD.MINOR-COVINA-VY.	45,320.86	.000005974	9,392.38	35,928.48	.000005290
847.20	COVINA-VALLEY CHILDREN,S CTR.FD.	44,325.70	.000005843	9,186.09	35,139.61	.000005173
850.03	CULVER CITY UNIFIED SCHOOL DIST	11,090,733.13	.001462037	5,549,940.59	5,540,792.54	.000815739
850.06	CO.SCH.SERV.FD.- CULVER CITY	368,606.86	.000048592	165,737.78	202,869.08	.000029867
850.07	DEV.CTR.HDCPD.MINOR-CULVER CITY	49,088.97	.000006471	25,249.65	23,839.32	.000003510
850.20	CULVER CITY CHILDREN,S CTR.FD.	33,537.27	.000004421	29,778.97	3,758.30	.000000553
853.03	DOWNEY UNIFIED SCHOOL DISTRICT	13,936,839.43	.001837225	874,021.38	13,062,818.05	.001923163
853.06	CO.SCH.SERV.FD.- DOWNEY	481,134.91	.000063426	30,176.98	450,957.93	.000066392
853.07	DEV CTR HDCPD MINOR-DOWNEY	33,707.81	.000004444	2,114.56	31,593.25	.000004651
855.03	DUARTE UNIFIED SCHOOL DISTRICT	4,297,875.58	.000566568	1,692,499.70	2,605,375.88	.000383574
855.06	CO.SCH.SERV.FD.- DUARTE	167,691.78	.000022106	66,040.78	101,651.00	.000014965
855.07	DEV.CTR.HDCPD.MINOR-DUARTE	18,118.58	.000002388	7,132.63	10,985.95	.000001617
859.03	EL SEGUNDO UNIFIED SCHOOL DIST	4,317,145.57	.000569108	.00	4,317,145.57	.000635588
859.06	CO.SCH.SERV.FD.- EL SEGUNDO	452,499.04	.000059651	.00	452,499.04	.000066619
859.07	DEV CTR HDCPD MINOR EL SEGUNDO	45,538.90	.000060013	.00	45,538.90	.000006704
867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22	.004762615	4,321,811.39	31,806,482.83	.004682683
867.06	CO.SCH.SERV.FD.- GLENDALE	426,708.33	.000056251	51,045.05	375,663.28	.000055307
867.07	DEV.CTR.HDCPD.MINOR-GLENDALE	269,222.66	.000035490	32,205.69	237,016.97	.000034895
867.20	GLENDALE UNIF CHILDRENS CTR FD	164,016.28	.000021621	19,620.90	144,395.38	.000021258
868.03	GLENORA UNIFIED SCHOOL DISTRICT	5,628,845.30	.000742023	728,133.21	4,900,712.09	.000721503
868.06	CO.SCH.SERV.FD.- GLENORA	239,318.51	.0000031548	30,953.90	208,364.61	.000030676
868.07	DEV.CTR.HDCPD.MINOR-GLENORA	26,465.42	.000003489	3,421.88	23,043.54	.000003393
870.03	HACIENDA-LA PUENTE UNIF. SCH.DIS	13,378,880.22	.001763672	2,331,537.77	11,047,342.45	.001626436

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
870.06	CO.SCH.SERV.FD.HACIENDA-LA PUENTE	579,196.34	.000076353	99,074.20	480,122.14	.000070686
870.07	DEV.CTR.HDCPD.MINOR-HACI-LA PUTE	66,459.65	.000008761	11,826.86	54,632.79	.000008043
875.03	INGLEWOOD UNIFIED SCHOOL DIST	13,601,061.13	.001792961	2,257,828.36	11,343,232.77	.001669998
875.06	CO.SCH.SERV.FD.- INGLEWOOD	487,409.95	.000064253	80,919.34	406,490.61	.000059845
875.07	DEV CTR HDCPD MINOR-INGLEWOOD	50,282.39	.000006628	8,349.10	41,933.29	.000006174
875.20	INGLEWOOD UNIF.CHILDREN,S CTR.FD	43,411.97	.000005723	7,208.52	36,203.45	.000005330
880.03	LA CANADA UNIFIED SCHOOL DIST	8,182,873.53	.001078708	.00	8,182,873.53	.001204717
880.06	CO.SCH.SERV.FD.- LA CANADA	320,253.42	.000042217	.00	320,253.42	.000047149
880.07	DEV CTR HDCPD MINOR LA CANADA	9,455.90	.000001247	.00	9,455.90	.000001392
881.03	LAS VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	.003296231	381,651.94	24,622,931.76	.003625091
881.06	CO.SCH.SERV.FD.- LAS VIRGENES	937,426.84	.000123576	14,331.29	923,095.55	.000135902
883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	.008149861	12,059,628.46	49,763,672.90	.007326416
883.06	CO.SCH.SERV.FD.- LONG BEACH	2,248,583.78	.000296420	438,623.65	1,809,960.13	.000266470
883.07	DEV CTR HDCPD MINORS LONG BEACH	324,307.95	.000042752	63,259.14	261,048.81	.000038433
883.20	LONG BEACH CHILDREN'S CENTER FD	1,294,652.27	.000170668	252,553.50	1,042,098.77	.000153422
887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	.085755276	36,621,581.59	613,901,694.30	.090381169
887.06	CO.SCH.SERV.FD.- LOS ANGELES	36,251.24	.000004779	2,037.87	34,213.37	.000005037
887.07	DEV. CTR. HDCPD MINOR-L.A UNIF.	3,669,036.22	.000483671	206,561.77	3,462,474.45	.000509760
887.20	LOS ANGELES CHILDRENS CENTER FD	10,686,037.03	.001408688	600,890.59	10,085,146.44	.001484777
891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	.000490588	626,701.54	3,094,808.83	.000455631
891.06	CO.SCH.SERV.FD.- LYNWOOD	167,804.03	.000022121	28,260.73	139,543.30	.000020544
891.07	DEV.CTR.HDCPD.MINOR-LYNWOOD	18,524.60	.000002442	3,119.80	15,404.80	.000002268
891.20	LYNWOOD CHILDREN'S CENTER FUND	38,447.85	.000005068	6,475.16	31,972.69	.000004707
892.03	MANHATTAN BEACH UNIFIED SCH DIST	12,505,206.96	.001648500	.00	12,505,206.96	.001841069
892.06	CO SCH SERV FD - MANHATTAN BEACH	681,799.22	.000089878	.00	681,799.22	.000100377
892.07	DEV CTR HDCPD MINOR MANHA-BCH	3,041,569.24	.000400955	38,482.77	3,003,086.47	.000442127
892.20	M BEACH CHILDREN CENTER FUND	149,526.47	.000019711	.00	149,526.47	.000022014
895.03	MONROVIA UNIFIED SCHOOL DISTRICT	6,730,963.41	.000887310	1,075,934.36	5,655,029.05	.000832557
895.06	CO.SCH.SERV.FD.- MONROVIA	288,280.30	.000038003	46,086.11	242,194.19	.000035657
895.07	DEV.CTR.HDCPD.MINOR-MONROVIA	31,705.02	.000004180	5,056.80	26,648.22	.000003923
895.20	MONROVIA UNIF. CHILDRENS CTR FD	28,339.53	.000003736	4,520.44	23,819.09	.000003507
899.03	MONTEBELLO UNIFIED SCHOOL DIST	21,932,685.92	.002891278	6,245,968.62	15,686,717.30	.002309464
899.06	CO.SCH.SERV.FD.- MONTEBELLO	783,174.66	.000103242	223,365.67	559,808.99	.000082417
899.07	DEV CTR HDCPD MINOR-MONTEBELLO	36,500.86	.000004812	10,306.27	26,194.59	.000003856
903.03	NORWALK-LA MIRADA UNIF SCH. DIST	13,998,621.99	.001845369	2,953,240.80	11,045,381.19	.001626147
903.06	CO.SCH.SERV.FD.NORWALK-LA MIRADA	485,987.42	.000064065	102,522.07	383,465.35	.000056455
905.03	PALOS VERDES PENINSULA UNI.SCH.D	25,875,669.34	.003411062	145,268.81	25,730,400.53	.003788137
905.06	CO.SCH.SERV.FD.- PALOS VERDES	1,061,992.28	.000139997	5,962.21	1,056,030.07	.000155473
905.07	DEV CTR HDCPD M PALOS VERDES	115,033.24	.000015164	645.81	114,387.43	.000016841
907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	.000912912	2,051,670.08	4,873,510.53	.000717499
907.06	CO.SCH.SERV.FD.- PARAMOUNT	374,123.45	.000049319	110,830.24	263,293.21	.000038763
907.07	DEV.CTR.HDCPD.MINOR-PARAMOUNT	46,224.02	.000006093	13,698.06	32,525.96	.000004789
909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	.005139801	4,110,974.61	34,878,581.86	.005134970
909.06	CO.SCH.SERV.FD.- PASADENA	65,624.41	.000008651	6,919.99	58,704.42	.000008643
909.07	DEV.CTR.HDCPD.MINOR-PASADENA	289,739.29	.000038195	30,569.23	259,170.06	.000038156
909.20	PASADENA CHILDREN,S CENTER FUND	69,477.67	.000009159	7,328.83	62,148.84	.000009150
912.03	EL RANCHO UNIF./CONS/ SCH. DIST.	5,365,532.78	.000707312	889,079.37	4,476,453.41	.000659042
912.06	CO.SCH.SERV.FD.- EL RANCHO	197.73	.000000026	32.50	165.23	.000000024
912.07	DEV.CTR.HDCPD.MINOR-EL RANCHO	36,302.57	.000004786	6,015.80	30,286.77	.000004459
912.20	EL RANCHO UNIF. CHILDRENS CTR FD	20,088.43	.000002648	3,329.02	16,759.41	.000002467

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
915.03	POMONA UNIFIED SCHOOL DISTRICT	14,315,492.47	.001887141	3,701,258.28	10,614,234.19	.001562672
915.06	CO.SCH.SERV.FD.- POMONA	670,539.14	.000088394	173,375.16	497,163.98	.000073195
915.07	DEV.CTR.HDCPD.MINOR-POMONA	77,547.47	.000010223	20,049.46	57,498.01	.000008465
915.20	POMONA CHILDREN'S CENTER FUND	365,811.59	.000048223	94,585.17	271,226.42	.000039931
916.03	REDONDO BEACH UNIFIED SCH DIST	13,640,206.27	.001798121	654,392.28	12,985,813.99	.001911826
916.06	CO SCH SERV FD REDONDO BEACH	729,114.82	.000096116	41,981.79	687,133.03	.000101163
916.07	DEV CTR HDCPD MINOR REDO-BCH	5,922,796.34	.000780773	192,817.52	5,729,978.82	.000843591
918.03	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.55	.001631487	3,494,700.05	8,881,449.50	.001307564
918.06	CO.SCH.SERV.FD.-ROWLAND	606,967.33	.000080014	171,170.30	435,797.03	.000064160
918.07	DEV.CTR.HDCPD.MINOR-ROWLAND	67,924.60	.000008954	19,154.61	48,769.99	.000007180
920.03	SAN GABRIEL UNIFIED SCHOOL DIST	3,827,050.19	.000504501	203,466.14	3,623,584.05	.000533479
920.06	CO.SCH.SERV.FD.-SAN GABRIEL	145,763.03	.000019215	.00	145,763.03	.000021460
920.07	DEV.CTR.HDCPD.MINOR-SAN GABRIEL	16,315.15	.000002151	.00	16,315.15	.000002402
923.03	SAN MARINO UNIFIED SCHOOL DIST	6,209,174.82	.000818525	.00	6,209,174.82	.000914141
923.06	CO.SCH.SERV.FD.- SAN MARINO	256,820.35	.000033855	.00	256,820.35	.000037810
923.07	DEV.CTR.HDCPD.MINOR-SAN MARINO	26,807.75	.000003534	.00	26,807.75	.000003947
931.03	SANTA MONIC-MALIBU UNIF SCH DIST	39,298,807.87	.005180568	6,718,342.84	32,580,465.03	.004796632
931.06	CO. SCH. SERV. FD.-SNTA MON-MLBU	102,829.01	.000013555	17,603.48	85,225.53	.000012547
931.07	DEV CTR HDCPD MINOR-STA MON-MLBU	137,107.67	.000018074	23,419.88	113,687.79	.000016738
931.20	SNTA MON-MLBU=CHILDRENS CTR. FD.	234,007.21	.000030848	39,906.80	194,100.41	.000028576
935.03	ACTON-AGUA DULCE UNIF SD	1,908,776.45	.000251625	.00	1,908,776.45	.000281018
935.06	CO.SCH.SERV.FD.-ACTON-AGUA DULCE	86,394.00	.000011389	.00	86,394.00	.000012719
935.07	DEV CTR HDCPD MINOR ACTON-AGUA	7,051.98	.000000930	.00	7,051.98	.000001038
936.03	ALHAMBRA UNIFIED SCHOOL DIST	12,355,307.59	.001628739	1,706,986.66	10,648,320.93	.001567690
936.06	CO SCHOOL SERVICE FUND	607,255.34	.000080051	93,299.75	513,955.59	.000075667
936.07	DEV CTR HDC MINOR	3,663,156.83	.000482896	475,093.95	3,188,062.88	.000469360
936.20	ALHAMBRA CHILDREN'S CTR FUND	353,717.03	.000046629	54,778.45	298,938.58	.000044011
939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	.000533261	68,445.06	3,976,771.73	.000585477
939.06	CO.SCH.SERV.FD.- SOUTH PASADENA	196,703.10	.000025930	3,328.29	193,374.81	.000028469
939.07	DEV.CTR.HDCPD.MINOR-SO. PASADENA	20,799.61	.000002742	351.94	20,447.67	.000003010
947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,567.94	.000534494	31,128.95	4,023,438.99	.000592347
947.06	CO.SCH.SERV.FD.- TEMPLE CITY	193,680.40	.000025532	1,656.11	192,024.29	.000028271
947.07	DEV.CTR.HDCPD.MINOR-TEMPLE CITY	99,382.24	.000013101	8,284.52	91,097.72	.000013412
955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	.004629716	1,084,906.88	34,035,241.83	.005010810
955.06	CO.SCH.SERV.FD.- TORRANCE	1,323,989.38	.000174535	40,900.24	1,283,089.14	.000188902
955.07	DEV CTR HDCPD MINOR-TORRANCE	158,417.43	.000020883	4,893.66	153,523.77	.000022602
980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,363,083.33	.001629764	2,944,837.13	9,418,246.20	.001386594
980.06	CO.SCH.SERV.FD.-WALNUT VALLEY	491,968.92	.000064854	117,566.78	374,402.14	.000055121
980.07	DEV.CTR.HDCPD.MINOR-WALNUT VY.	55,503.32	.000007317	14,192.64	41,310.68	.000006082
985.03	WEST COVINA UNIF. SCHOOL DIST	6,493,708.92	.000856034	1,637,624.06	4,856,084.86	.000714933
985.06	CO.SCH.SERV.FD.- WEST COVINA	274,212.02	.000036148	69,154.60	205,057.42	.000030189
985.07	DEV.CTR.HDCPD.MINOR-WEST COVINA	30,466.84	.000004016	7,682.08	22,784.76	.000003354
TOTAL		7,585,810,526.29	1.000000000	793,447,669.90	6,792,362,856.39	1.000000000

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A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross	Adjusted Gross	Adjusted Gross	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Gross	Adjusted Gross	Production	Difference
1													
2													
4	1.05	LOS ANGELES COUNTY GENERAL	2,178,817,753.21	733,331,874			0.287196432	0.096671532	375,498,990.44	536,505,957.77	0.375495863	0.265459588	0.107967263
5	3.01	L.A. COUNTY LIBRARY	50,522,821.69				0.006660174	0.000000000	7,309,530.78	5,069,321.69	0.006660174	0.006320041	0.000000000
6	5.05	ROAD DIST #1	891,593.81				0.000117534	0.000000000	5,059.32	1,000,000.00	0.000117534	0.000130519	0.000000000
7	5.10	ROAD DIST #2	433,100.62				0.000065003	0.000000000	5,366.18	1,000,000.00	0.000065003	0.000071806	0.000000000
8	5.15	ROAD DIST #3	399,489.09				0.000044753	0.000000000	0	1,000,000.00	0.000044753	0.000049981	0.000000000
9	5.20	ROAD DIST #4	603,288.53				0.000079529	0.000000000	0	1,000,000.00	0.000079529	0.000088819	0.000000000
10	5.25	ROAD DIST #5	1,745,275.25				0.000230071	0.000000000	2,004.88	1,000,000.00	0.000230071	0.000256652	0.000000000
11	7.30	CONSOL. FIRE PRO DIST. OF L.A. CO.	381,044,552.88				0.050231222	0.000000000	50,716,189.31	381,044,552.88	0.050231222	0.048632317	0.000000000
12	7.31	L.A. C FIRE-FW	80,105,339.52				0.010598989	0.000000000	5,492,296.25	80,105,339.52	0.010598989	0.010584952	0.000000000
13	9.45	BELL LIGHTING DISTRICT	191,640.40				0.000025263	0.000000000	42,295.25	191,640.40	0.000025263	0.000021987	0.000000000
14	9.55	BELL GARDENS LIGHTING DISTRICT	296,493.50				0.000039085	0.000000000	59,185.30	296,493.50	0.000039085	0.000026834	0.000000000
15	11.20	LAWDALE LIGHTING DISTRICT	384,427.66				0.000029666	0.000000000	83,383.35	384,427.66	0.000029666	0.00002982	0.000000000
16	11.45	LONGDEN LIGHTING DISTRICT	22,496.66				0.000024430	0.000000000	3,058.36	22,496.66	0.000024430	0.000026834	0.000000000
17	16.45	CO LIGHTING MAINT DIST NO 1472	185,322.05				0.000023109	0.000000000	0	185,322.05	0.000023109	0.000025908	0.000000000
18	17.70	CO LIGHTING MAINT DIST NO 1575	175,299.82				0.000078182	0.000000000	421,365.90	175,299.82	0.000078182	0.000025279	0.000000000
19	18.30	CO. LTG. MAINT. DIST #1616-CONS	593,072.88				0.000110182	0.000000000	150,982.82	593,072.88	0.000110182	0.000123612	0.000000000
20	19.40	CO LIGHTING MAINT DIST NO 1687	8,547,186.79				0.000032683	0.000000000	122,583.17	8,547,186.79	0.000032683	0.000104987	0.000000000
21	19.56	CO LIGHTING MAINT DIST NO 1687	835,665.53				0.000017028	0.000000000	26,001.48	835,665.53	0.000017028	0.000059989	0.000000000
22	20.20	CO LIGHTING MAINT DIST NO 1744	475,550.64				0.000037306	0.000000000	3,774.99	475,550.64	0.000037306	0.000015189	0.000000000
23	21.66	CO LIGHTING MAINT DIST NO 1866	129,171.19				0.000014228	0.000000000	0	129,171.19	0.000014228	0.000011108	0.000000000
24	23.06	CO LIGHTING MAINT DIST NO 10006	558,712.23				0.000054175	0.000000000	56,487.68	558,712.23	0.000054175	0.000052188	0.000000000
25	23.32	CO LIGHTING MAINT DIST NO 10032	282,996.70				0.000007074	0.000000000	29,108.99	282,996.70	0.000007074	0.000006915	0.000000000
26	23.38	CO LIGHTING MAINT DIST NO 10038	407,930.82				0.000029220	0.000000000	17,101.44	407,930.82	0.000029220	0.000007744	0.000000000
27	23.44	CO LIGHT MAINT DIST # 10045 ZONE A	110,366.64				0.000064070	0.000000000	163,403.17	110,366.64	0.000064070	0.000044486	0.000000000
28	23.45	CO LIGHT MAINT DIST # 10045 ZONE B	22,153.19				0.000027440	0.000000000	0	22,153.19	0.000027440	0.000008309	0.000000000
29	23.49	CO LIGHTING MAINT DIST NO 10049	485,566.80				0.000027824	0.000000000	10,807,443.84	485,566.80	0.000027824	0.000031074	0.000000000
30	23.66	CO LIGHTING MAINT DIST NO 10066	56,437.14				0.000039465	0.000000000	0	56,437.14	0.000039465	0.000044075	0.000000000
31	23.75	COUNTY LIGHTING MAINT 10075	299,376.29				0.000165581	0.000000000	79,772.00	299,376.29	0.000165581	0.000152302	0.000000000
32	23.82	COUNTY LTG. DIST. - CALABASAS	12,395,831.34				0.000243179	0.000000000	107,838.62	12,395,831.34	0.000243179	0.000044499	0.000000000
33	30.10	L.A. CO. FLOOD CONTROL DIST. MAINT.	70,117,003.40				0.000040504	0.000000000	0	70,117,003.40	0.000040504	0.000173156	0.000000000
34	30.70	L.A. CO FLOOD CONTROL MAINT					0.000012011	0.000000000	431,707.55		0.000012011	0.000073337	0.000000000
35	33.10	ATHENS WOODCREST OLIVETA GARB	302,254.08				0.000059845	0.000000000	0	302,254.08	0.000059845	0.000057640	0.000000000
36	33.30	BELVEDERE GARBAGE DISPOSAL DIST	1,142,329.21				0.000030945	0.000000000	107,838.62	1,142,329.21	0.000030945	0.000046898	0.000000000
37	33.60	FIRESTONE GARBAGE DISPOSAL DIST	1,255,910.88				0.00013507	0.000000000	0	1,255,910.88	0.00013507	0.000038009	0.000000000
38	33.80	MALIBU GARBAGE DISPOSAL DISTRICT	37,189.14				0.000000770	0.000000000	0	37,189.14	0.000000770	0.000015085	0.000000000
39	34.00	MESA HEIGHTS GARBAGE DIS DIST	258,169.38				0.000040333	0.000000000	0	258,169.38	0.000040333	0.000046898	0.000000000
40	34.40	WALNUT PARK GARBAGE DISPOSAL	102,462.12				0.000016588	0.000000000	0	102,462.12	0.000016588	0.000015085	0.000000000
41	36.20	BELLA VISTA REC & PARK DIST	5,843.70				0.000004504	0.000000000	0	5,843.70	0.000004504	0.000000860	0.000000000
42	36.40	HACIENDA REC & PARK DIST	34,169.11				0.000012576	0.000000000	0	34,169.11	0.000012576	0.000013415	0.000000000
43	36.60	MONTIBELLO REC & PARK DIST	91,116.30				0.000005986	0.000000000	0	91,116.30	0.000005986	0.000005982	0.000000000
44	47.04	L.A. CO WATERWORKS #40 ANTELOPE VY	929,838.02				0.000122576	0.000000000	431,707.55	929,838.02	0.000122576	0.000073337	0.000000000
45	48.40	L.A. CO WATER WORKS NO 21 MAINT	40,653.20				0.000005986	0.000000000	0	40,653.20	0.000005986	0.000005982	0.000000000
46	49.00	L.A. CO WATER WORKS NO 29 MAINT	459,436.95				0.000060565	0.000000000	0	459,436.95	0.000060565	0.000067640	0.000000000
47	49.80	L.A. CO WATER WKS #37-ACTION MAINT	75,115.24				0.000009902	0.000000000	0	75,115.24	0.000009902	0.000011059	0.000000000
48	51.00	L.A. CO WATER WKS NO 28 CAP OUT	1,204,462.62				0.000158778	0.000000000	0	1,204,462.62	0.000158778	0.000177326	0.000000000
49	51.70	L.A. CO WATER WKS NO 36 CAP OUT	25,758.25				0.000033986	0.000000000	0	25,758.25	0.000033986	0.00003792	0.000000000
50	51.75	L.A. CO WATER WKS NO 40 ACO FUND	843,967.38				0.000112556	0.000000000	329,433.32	843,967.38	0.000112556	0.000075752	0.000000000
51	53.10	ARTESIA CEMETERY DISTRICT	161,039.54				0.000021229	0.000000000	71,637.53	161,039.54	0.000021229	0.000013162	0.000000000
52	53.20	DOWNEY CEMETERY DISTRICT	46,612.35				0.000006145	0.000000000	6,132.54	46,612.35	0.000006145	0.000005980	0.000000000
53	53.30	LANCASTER CEMETERY DISTRICT	129,437.96				0.000017083	0.000000000	64,088.86	129,437.96	0.000017083	0.000009621	0.000000000
54	53.40	LITTLE LAKE CEMETERY DISTRICT	92,032.12				0.000012132	0.000000000	27,958.10	92,032.12	0.000012132	0.000009433	0.000000000
55	53.90	WILMINGTON CEMETERY DISTRICT	31,650.69				0.000004172	0.000000000	3,724.41	31,650.69	0.000004172	0.000004111	0.000000000
56	57.10	ALTADENA LIBRARY DISTRICT MAINT	1,251,494.16				0.000164978	0.000000000	25,445.92	1,251,494.16	0.000164978	0.000186504	0.000000000
57	57.60	PALOS VERDES LIBRARY DIST MAINT	4,363,087.77				0.000057184	0.000000000	32,057.39	4,363,087.77	0.000057184	0.000067632	0.000000000
58	59.60	MIRALTES REC & PARK DIST	78,296.79				0.000010321	0.000000000	0	78,296.79	0.000010321	0.000011527	0.000000000
59	59.70	RIDGECREST RANCHOS REC & PK DIST	13,213.04				0.000001742	0.000000000	0	13,213.04	0.000001742	0.000001945	0.000000000
60	59.90	WESTGATE REC & PARK DIST # 12	26,909.47				0.000003547	0.000000000	0	26,909.47	0.000003547	0.000003962	0.000000000
61	61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	230,806.97				0.000030426	0.000000000	111,436.36	230,806.97	0.000030426	0.000037524	0.000000000
62	61.10	L.A. CO WEST VECTOR CONTROL DIST.	677,512.07				0.000089313	0.000000000	59,694.10	677,512.07	0.000089313	0.000090958	0.000000000
63	61.20	COMPTON CREEK MOSQUITO ABATE.	90,153.44				0.000011884	0.000000000	18,781.12	90,153.44	0.000011884	0.000017574	0.000000000
64	61.80	GREATER L.A. CO VECTOR CONTROL	1,150,625.93				0.000151681	0.000000000	161,000.09	1,150,625.93	0.000151681	0.000145697	0.000000000
65	66.05	CO SANITATION DIST NO 1 OPERAT	2,501,420.77				0.000329750	0.000000000	609,422.34	2,501,420.77	0.000329750	0.000278548	0.000000000

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A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross	Adjusted Gross	Adjusted Gross	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Behavior	Adjusted Behavior	Production	Difference
1													
2													
67	66.10	CO SANITATION DIST NO 2 OPERAT	4,568,996.36		1,555,696.93	0.00062269	0.00000000	0.00000000	1,066,123.77	57,575.35	0.00051563	0.00051563	0.00000000
68	66.15	CO SANITATION DIST NO 3 OPERAT	3,500,992.28		1,000,992.28	0.00046151	0.00000000	0.00000000	803,146.87	67,849.18	0.00037188	0.00037188	0.00000000
69	66.20	CO SANITATION DIST NO 4 OPERAT	2,714,458.33		800,000.00	0.00003578	0.00000000	0.00000000	16,567.91	25,891.72	0.00000000	0.00000000	0.00000000
70	66.25	CO SANITATION DIST NO 5 OPERAT	6,870,624.21		1,800,992.27	0.00090571	0.00000000	0.00000000	488,895.80	6,381,723.41	0.00093954	0.00093954	0.00000000
71	66.30	CO SANITATION DIST NO 8 OPERAT	1,654,466.44		1,654,466.44	0.00021810	0.00000000	0.00000000	356,911.36	1,297,555.08	0.00019031	0.00019031	0.00000000
72	66.35	CO SANITATION DIST NO 9 OPERAT	64,731.48		64,731.48	0.00000853	0.00000000	0.00000000	0	64,731.48	0.00000000	0.00000000	0.00000000
73	66.40	CO SANITATION DIST NO 14 OPERATING	1,780,314.94		1,780,314.94	0.00023054	0.00000000	0.00000000	1,251,984.92	528,329.92	0.00007487	0.00007487	0.00000000
74	66.50	CO SANITATION DIST NO 16 OPERATING	4,351,710.45		1,780,314.94	0.00057365	0.00000000	0.00000000	664,612.15	3,571,098.30	0.00054283	0.00054283	0.00000000
75	66.55	CO SANITATION DIST NO 17 OPERATING	2,855,603.24		2,855,603.24	0.00037644	0.00000000	0.00000000	467,907.44	2,387,695.80	0.00035152	0.00035152	0.00000000
76	66.60	CO SANITATION DIST NO 18 OPERATING	296,814.75		296,814.75	0.00003912	0.00000000	0.00000000	7,554.83	293,259.92	0.00002566	0.00002566	0.00000000
77	66.65	CO SANITATION DIST NO 19 OPERATING	2,937,430.30		2,937,430.30	0.00038727	0.00000000	0.00000000	908,864.03	1,028,566.27	0.00023664	0.00023664	0.00000000
78	66.70	CO SANITATION DIST NO 20 OPERATING	1,022,357.77		1,022,357.77	0.00013472	0.00000000	0.00000000	327,570.77	694,787.00	0.00006737	0.00006737	0.00000000
79	66.75	CO SANITATION DIST NO 21 OPERATING	3,109,070.85		3,109,070.85	0.00040985	0.00000000	0.00000000	918,006.56	2,190,964.29	0.00032578	0.00032578	0.00000000
80	66.80	CO SANITATION DIST NO 22 OPERATING	2,775,204.88		2,775,204.88	0.00036584	0.00000000	0.00000000	820,428.56	1,954,776.32	0.00028779	0.00028779	0.00000000
81	66.85	CO SANITATION DIST NO 23 OPERATING	328,441.33		328,441.33	0.00004329	0.00000000	0.00000000	66,950.67	261,490.66	0.00003848	0.00003848	0.00000000
82	66.90	CO SANITATION DIST NO 26 OPERATING	1,763,863.96		1,763,863.96	0.00023521	0.00000000	0.00000000	4,488.06	1,759,375.90	0.00025923	0.00025923	0.00000000
83	67.05	CO SANITATION DIST NO 27 OPERATING	175,789.33		175,789.33	0.00002373	0.00000000	0.00000000	0	175,789.33	0.00002580	0.00002580	0.00000000
84	67.10	CO SANITATION DIST NO 28 OPERATING	303,906.70		303,906.70	0.00004063	0.00000000	0.00000000	0	303,906.70	0.00004472	0.00004472	0.00000000
85	67.20	CO SANITATION DIST NO 29 OPERATING	141,584.47		141,584.47	0.00001864	0.00000000	0.00000000	28,677.43	112,907.04	0.00000778	0.00000778	0.00000000
86	67.35	CO SANITATION DIST NO 32 OPERATING	2,298,036.18		2,298,036.18	0.00030239	0.00000000	0.00000000	88,343.27	2,209,692.91	0.00034154	0.00034154	0.00000000
87	67.40	SOUTH BAY CITIES SANIT DIST OPER	2,550,247.46		2,550,247.46	0.00035618	0.00000000	0.00000000	39,518.82	2,510,728.64	0.00036925	0.00036925	0.00000000
88	67.60	ANTELOPE VY RESOURCE CONSERV DIST	163,131.16		163,131.16	0.00002150	0.00000000	0.00000000	59,689.98	103,441.18	0.00001529	0.00001529	0.00000000
89	68.05	RCD OF THE SANTA MONICA MTS	1,705,147.40		1,705,147.40	0.00022478	0.00000000	0.00000000	1,441.36	1,703,706.04	0.00022578	0.00022578	0.00000000
90	68.22	BEACH CITIES HOSPITAL DIST	1,726,252.43		1,726,252.43	0.00096919	0.00000000	0.00000000	44,381.05	1,681,871.38	0.00044505	0.00044505	0.00000000
91	95.80	CITY-ALHAMBRA TD #1	7,076,427.40		7,076,427.40	0.00009592	0.00000000	0.00000000	1,526,353.02	5,550,074.38	0.00015327	0.00015327	0.00000000
92	100.01	CITY-ALHAMBRA TD #1	980,200.68		980,200.68	0.00012921	0.00000000	0.00000000	176,546.93	803,653.75	0.00011831	0.00011831	0.00000000
93	100.52	CITY-AGOURA HILLS	1,949,845.12		1,949,845.12	0.00016280	0.00000000	0.00000000	124,765.72	1,825,079.40	0.00028696	0.00028696	0.00000000
94	101.01	CITY-ARCADIA TD #1	6,760,300.95		6,760,300.95	0.00008917	0.00000000	0.00000000	411,059.76	6,349,241.19	0.00043068	0.00043068	0.00000000
95	101.04	CITY-ARCADIA TD #1	608,564.60		608,564.60	0.00008022	0.00000000	0.00000000	43,566.88	564,997.72	0.00022458	0.00022458	0.00000000
96	106.01	CITY-AVALON TD #1	1,143,453.17		1,143,453.17	0.00015076	0.00000000	0.00000000	1,115,784.41	28,668.76	0.00007534	0.00007534	0.00000000
97	108.01	CITY-AZUSA TD #1	3,499,516.36		3,499,516.36	0.00046132	0.00000000	0.00000000	740,454.24	2,759,062.12	0.00035775	0.00035775	0.00000000
98	114.01	CITY-BALDWIN PK TD #1	2,662,847.49		2,662,847.49	0.00035103	0.00000000	0.00000000	147,844.56	2,514,992.93	0.00041302	0.00041302	0.00000000
99	114.01	CITY-BALDWIN PK TD #1	688,208.08		688,208.08	0.00009073	0.00000000	0.00000000	187,844.61	500,363.47	0.00007953	0.00007953	0.00000000
100	114.51	CITY-BELL TD #1	668,208.08		668,208.08	0.00007365	0.00000000	0.00000000	141,844.61	526,363.47	0.00037491	0.00037491	0.00000000
101	116.01	CITY-BELL TD #1	1,713,580.72		1,713,580.72	0.00025893	0.00000000	0.00000000	107,523.87	1,606,056.85	0.00027928	0.00027928	0.00000000
102	118.01	CITY-BELFLOWER TD #1	2,004,550.53		2,004,550.53	0.00026425	0.00000000	0.00000000	55,537.99	1,948,912.54	0.00040019	0.00040019	0.00000000
103	118.41	CITY-BELFLOWER VEHICLE PD #1	220.38		220.38	0.00000029	0.00000000	0.00000000	88.38	132.00	0.00000019	0.00000019	0.00000000
104	119.01	CITY-BELL GARDEN TD #1	921,461.62		921,461.62	0.00012147	0.00000000	0.00000000	300,940.25	620,521.37	0.00045264	0.00045264	0.00000000
105	120.01	CITY-BEV HILLS TD #1	23,498,670.79		23,498,670.79	0.00030977	0.00000000	0.00000000	6,778,336.57	17,720,334.22	0.00035775	0.00035775	0.00000000
106	120.01	CITY-BRADBURY TD #1	190,674.68		190,674.68	0.00002516	0.00000000	0.00000000	0	190,674.68	0.00001624	0.00001624	0.00000000
107	124.01	CITY-BURBANK TD #1	25,292,666.61		25,292,666.61	0.00033420	0.00000000	0.00000000	6,778,336.57	18,514,329.04	0.00037506	0.00037506	0.00000000
108	125.01	CITY-CARSON TD #1	7,227,575.02		7,227,575.02	0.00095277	0.00000000	0.00000000	1,341,417.51	5,886,157.51	0.00051112	0.00051112	0.00000000
109	126.01	CITY-CALABASAS TD #1	1,713,580.72		1,713,580.72	0.00022589	0.00000000	0.00000000	300,940.25	1,412,646.47	0.00016511	0.00016511	0.00000000
110	126.21	CITY-CALABASAS LIBRARY FUND 28	321,461.62		321,461.62	0.00000000	0.00000000	0.00000000	0	321,461.62	0.00000000	0.00000000	0.00000000
111	126.22	CITY-CALABASAS LDSCOPE MD #22	889,141.90		889,141.90	0.00013584	0.00000000	0.00000000	0	889,141.90	0.00015709	0.00015709	0.00000000
112	128.01	CITY-CLAREMONT TD #1	3,101,590.69		3,101,590.69	0.00017211	0.00000000	0.00000000	0	3,101,590.69	0.00013093	0.00013093	0.00000000
113	131.01	CITY-COMMERCE TD #1	2,304,431.47		2,304,431.47	0.00040867	0.00000000	0.00000000	271,985.10	2,032,446.37	0.00040229	0.00040229	0.00000000
114	132.01	CITY-COMPTON TD #1	3,802,925.73		3,802,925.73	0.00050132	0.00000000	0.00000000	772,777.25	3,030,148.48	0.00053534	0.00053534	0.00000000
115	136.01	CITY-COVINA TD #1	4,821,918.35		4,821,918.35	0.00063560	0.00000000	0.00000000	1,222,437.50	3,600,480.85	0.00061805	0.00061805	0.00000000
116	136.41	CITY-COVINA VEHICLE PD #1	1,965.80		1,965.80	0.00000029	0.00000000	0.00000000	869.97	1,095.83	0.00000016	0.00000016	0.00000000
117	138.01	CITY-CUDAHY TD #1	292,298.86		292,298.86	0.00003852	0.00000000	0.00000000	139,221.95	153,076.91	0.00003298	0.00003298	0.00000000
118	138.60	CITY-CUDAHY LT DIST ZN #1	7,671.84		7,671.84	0.00000111	0.00000000	0.00000000	4,478.63	3,193.21	0.00000040	0.00000040	0.00000000
119	138.61	CITY-CUDAHY LT DIST ZN #2	6,768.83		6,768.83	0.00000082	0.00000000	0.00000000	5,748.47	1,020.36	0.00000030	0.00000030	0.00000000
120	138.62	CITY-CUDAHY LT DIST ZN #3	7,138.59		7,138.59	0.00000094	0.00000000	0.00000000	3,807.92	3,330.67	0.00000049	0.00000049	0.00000000
121	140.01	CITY-CULVER CITY TD #1	3,493,170.73		3,493,170.73	0.00072420	0.00000000	0.00000000	2,987,604.36	505,566.37	0.00069184	0.00069184	0.00000000
122	142.01	CITY-CERRITOS TD #1	4,742,248.99		4,742,248.99	0.00049322	0.00000000	0.00000000	1,694,058.18	3,048,190.81	0.00075106	0.00075106	0.00000000
123	142.21	CITY-CERRITOS INDUST MAIN DIST	86,549.11		86,549.11	0.00001140	0.00000000	0.00000000	76,041.54	10,507.57	0.00000154	0.00000154	0.00000000
124	142.5												

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
1	Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjustment (B/E)	Adjustment (Rat)	Production	Difference	PRODUCTION Combined CRA Loss	Adjustment (M)	Adjustment (N)	Production	Difference
130	144.01	CITY-EL MONTE TD #1	4,118,833.46	6,595,888	0.00000000	0.00000000	0.000542966	0.000668712	374,407.24	0.00000000	0.00000000	0.000551270	0.0000970191
131	144.51	CITY-EL MONTE LT MAIN DIST 1A	10,540.15		0.00000000	0.00000000	0.000000000	0.000000000	2,576.77	0.00000000	0.00000000	0.000000000	0.000000000
132	145.01	CITY-DUARTE TD #1	1,046,606.05	1,206,093	0.00000000	0.00000000	0.000137969	0.000019893	614,984.33	0.00000000	0.00000000	0.000063345	0.000000000
133	145.53	CITY-DUARTE LT DIST HUNT DR	85,821.66		0.00000000	0.00000000	0.000000000	0.000000000	75,014.92	0.00000000	0.00000000	0.000000000	0.000000000
134	145.54	CITY-DUARTE LT DIST ZN A	206,437.57		0.00000000	0.00000000	0.000000000	0.000000000	59,922.71	0.00000000	0.00000000	0.000000000	0.000000000
135	145.55	CITY-DUARTE LT DIST ZN B	21,010.59		0.00000000	0.00000000	0.000000000	0.000000000	13,283.48	0.00000000	0.00000000	0.000000000	0.000000000
136	145.56	CITY-DUARTE LT DIST ZN C	5,539.69		0.00000000	0.00000000	0.000000000	0.000000000	0	0.00000000	0.00000000	0.000000000	0.000000000
137	146.01	CITY-DIAMOND BAR TD #1	2,884,422.01	3,195,280	0.00000000	0.00000000	0.000380230	0.000421218	0	0.00000000	0.00000000	0.000424657	0.000070422
138	148.01	CITY-EL SEGUNDO TD #1	940,740		0.00000000	0.00000000	0.000656678	0.000124014	0	0.00000000	0.00000000	0.000733612	0.000136459
139	152.01	CITY-GARDENA TD #1	4,243,583.97	3,235,798	0.00000000	0.00000000	0.000559411	0.000145651	0	0.00000000	0.00000000	0.000624758	0.000476535
140	156.01	CITY-GLENDALE TD #1	22,424,191.56	10,966,315	0.00000000	0.00000000	0.000295807	0.000145651	3,808,578.04	0.00000000	0.00000000	0.000240668	0.0001814507
141	160.01	CITY-GLENORA CROSS# GRD MAIN 3	3,945,329.37	2,777,444	0.00000000	0.00000000	0.000000000	0.000000000	783,560.80	0.00000000	0.00000000	0.000046548	0.0000408907
142	160.31	CITY-GLENORA CROSS# GRD MAIN 3	5,229.37		0.00000000	0.00000000	0.000000000	0.000000000	0	0.00000000	0.00000000	0.000000000	0.000000000
143	163.01	CITY-HAWAII GONS RP #1	218,167.31	875,088	0.00000000	0.00000000	0.000000000	0.000000000	239,114.32	0.00000000	0.00000000	0.000000000	0.000125897
144	163.01	HAWAIIAN GARDENS LTG MAINT DIST	238,644.83		0.00000000	0.00000000	0.000000000	0.000000000	103,559.88	0.00000000	0.00000000	0.000019888	0.000000000
145	164.01	CITY-HAWTHORNE TD #1	3,695,331.60	4,702,307	0.00000000	0.00000000	0.000487137	0.000061982	698,884.50	0.00000000	0.00000000	0.000441149	0.0000692284
146	168.01	CITY-HERMOSA BCH TD #1	6,228,124.39	1,044,615	0.00000000	0.00000000	0.000821023	0.000137706	0	0.00000000	0.00000000	0.000916930	0.000153793
147	170.01	CITY-HIDDEN HILL TD #1	475,997.76	112,502	0.00000000	0.00000000	0.00062748	0.000014831	0	0.00000000	0.00000000	0.00070078	0.000018563
148	172.01	CITY-HUNTINGTN P TD #1	1,441,026.92	3,441,680	0.00000000	0.00000000	0.000189963	0.000453700	768,031.60	0.00000000	0.00000000	0.000090981	0.000000000
149	174.01	CITY-INGLEWOOD TD #1	4,574,173.75	42,684	0.00000000	0.00000000	0.000946969	0.000082847	3,406,857.45	0.00000000	0.00000000	0.000171857	0.000006284
150	176.01	CITY-INDUSTRY TD #1	7,183,524.42	6,284,642	0.00000000	0.00000000	0.000209520	0.000010498	2,066,808.52	0.00000000	0.00000000	0.000753334	0.0000925261
151	177.01	CITY-IRVINDALE TD #1	1,589,378.98	79,634	0.00000000	0.00000000	0.000000000	0.000000000	1,399,654.03	0.00000000	0.00000000	0.000279932	0.000011724
152	178.01	CITY-LA PUENTE TD #1	811,169.77	2,401,559	0.00000000	0.00000000	0.000107002	0.0000316586	0	0.00000000	0.00000000	0.000254859	0.000000000
153	178.21	CITY-LA PUENTE LPS&OPEN SP MD 1	4,696.02		0.00000000	0.00000000	0.000000000	0.000000000	0	0.00000000	0.00000000	0.00019502	0.0000353587
154	179.01	CITY-LAKEWOOD TD #1	3,112,394.06	4,635,198	0.00000000	0.00000000	0.000410292	0.000611035	251,008.24	0.00000000	0.00000000	0.000421265	0.0000682413
155	180.01	CITY-LA VERNE	4,832,980.60	1,775,503	0.00000000	0.00000000	0.000637108	0.000234056	1,891,236.06	0.00000000	0.00000000	0.000472663	0.0000261397
156	181.01	CITY-LAWDALE TD #1	876,998.23	1,850,817	0.00000000	0.00000000	0.000115610	0.000243984	141,578.30	0.00000000	0.00000000	0.000108272	0.0000274895
157	182.01	CITY-LA MIRADA TD #1	2,629,443.23	2,795,004	0.00000000	0.00000000	0.000346627	0.0000363451	734,668.87	0.00000000	0.00000000	0.000279932	0.0000411432
158	182.01	LA MIRADA - S. E. REC AND PARK	2,155,684.44		0.00000000	0.00000000	0.000284173	0.000000000	424,591.45	0.00000000	0.00000000	0.000254859	0.000000000
159	183.01	CITY-LOMITA TD #1	871,106.11	1,171,012	0.00000000	0.00000000	0.000114834	0.000074368	0	0.00000000	0.00000000	0.000128248	0.000072401
160	183.21	LOMITA WATERWORKS #13 ANNEY	431,118.41		0.00000000	0.00000000	0.000056832	0.000000000	0	0.00000000	0.00000000	0.000063471	0.000000000
161	184.01	CITY-LONG BEACH TD #1	71,833,932.21	26,005,654	0.00000000	0.00000000	0.000505933	0.000438197	14,597,982.30	0.00000000	0.00000000	0.000426515	0.0003828661
162	185.01	CITY-LA CANADA-F TD #1	2,600,737.44	1,194,858	0.00000000	0.00000000	0.000342842	0.000157513	0	0.00000000	0.00000000	0.000382891	0.000175912
163	186.01	CITY-LANCASTER TD #1	5,043,660.07	7,209,534	0.00000000	0.00000000	0.000664881	0.0000949519	2,531,031.43	0.00000000	0.00000000	0.000125633	0.000000000
164	186.51	LANCASTER LIGHTING MAINT DIST	542,597.50		0.00000000	0.00000000	0.000071528	0.000000000	478,318.71	0.00000000	0.00000000	0.000369920	0.0001060549
165	187.01	CITY-LA HABRA HT TD #1	853,341.76	329,166	0.00000000	0.00000000	0.000208847	0.027542479	42,575,513.63	0.00000000	0.00000000	0.000239697	0.000059845
166	188.01	CITY-LOS ANGELES TD #1	775,333,030.45	208,932,032	0.00000000	0.00000000	0.000628549	0.000513219	560,083.02	0.00000000	0.00000000	0.000628322	0.000108418
167	200.01	CITY-LYNWOOD TD #1	2,188,869.61	3,893,182	0.00000000	0.00000000	0.000562602	0.000097077	0	0.00000000	0.00000000	0.00040193	0.0000231281
168	203.01	CITY-MANHATTAN B TD #1	11,795,664.59	1,952,625	0.00000000	0.00000000	0.000692719	0.000233663	1,229,959.81	0.00000000	0.00000000	0.000581390	0.0000305297
169	204.01	CITY-MANHATTAN B TD #1	4,267,189.73	738,413	0.00000000	0.00000000	0.000459211	0.000459261	1,336,163.18	0.00000000	0.00000000	0.000316139	0.0000512909
170	208.01	CITY-MAYWOOD TD #1	442,297.06	1,570,942	0.00000000	0.00000000	0.000585006	0.000207089	169,290.43	0.00000000	0.00000000	0.00040193	0.0000231281
171	212.01	CITY-MONROVIA TD #1	5,178,974.80	2,073,683	0.00000000	0.00000000	0.000692719	0.000233663	1,229,959.81	0.00000000	0.00000000	0.000581390	0.0000305297
172	216.01	CITY-MONTEBELLO TD #1	3,483,491.33	3,483,684	0.00000000	0.00000000	0.000459211	0.000459261	1,336,163.18	0.00000000	0.00000000	0.000316139	0.0000512909
173	220.01	CITY-MONTEREY PK TD #1	6,296,693.74	3,417,857	0.00000000	0.00000000	0.000300062	0.000450559	1,175,848.10	0.00000000	0.00000000	0.000257033	0.0000503191
174	222.01	CITY-NORWALK TD #1	2,913,127.19	6,103,716	0.00000000	0.00000000	0.000384023	0.000000000	382,217.75	0.00000000	0.00000000	0.00075312	0.0000898615
175	222.21	NORWALK - S. E. REC AND PARK	2,327,422.36		0.00000000	0.00000000	0.000000000	0.000000000	498,410.41	0.00000000	0.00000000	0.000275164	0.000000000
176	224.01	CITY-PALMS VRD E TD #1	4,281,914.83	752,872	0.00000000	0.00000000	0.000564416	0.000099247	1,834,441.04	0.00000000	0.00000000	0.000630401	0.000110841
177	225.01	CITY-PALMDALE TD #1	5,247,983.69	7,302,592	0.00000000	0.00000000	0.000691816	0.000062665	0	0.00000000	0.00000000	0.000502556	0.0001075118
178	226.01	CITY-PARAMOUNT TD #1	1,418,225.41	3,220,415	0.00000000	0.00000000	0.000186958	0.000424531	490,289.98	0.00000000	0.00000000	0.000136615	0.0000474123
179	228.01	CITY-PASADENA TD #1	30,448,499.78	7,691,988	0.00000000	0.00000000	0.0004013876	0.001013998	5,178,806.82	0.00000000	0.00000000	0.000372611	0.0000898615
180	230.61	PICO RIVERA LTG MAINT #2 ZN A	2,054,368.32	3,724,670	0.00000000	0.00000000	0.000002199	0.000491005	291,737.92	0.00000000	0.00000000	0.000259502	0.000548381
181	230.62	PICO RIVERA LTG MAINT #2 ZN B	568,394.37		0.00000000	0.00000000	0.000074929	0.000000000	104,517.20	0.00000000	0.00000000	0.000066294	0.000000000
182	232.01	CITY-POMONA TD #1	15,603,110.00	8,449,514	0.00000000	0.00000000	0.0002056948	0.0001113958	6,056,009.96	0.00000000	0.00000000	0.0001405639	0.0001243972
183	232.41	CITY-POMONA VEHICLE PD #1	797.18		0.00000000	0.00000000	0.000000000	0.000000000	251.56	0.00000000	0.00000000	0.000000080	0.000000000
184	232.42	CITY-POMONA VEHICLE PD #2	6,795.12		0.00000000	0.00000000	0.000000000	0.000000000	1,544.51	0.00000000	0.00000000	0.000000073	0.000000000
185	232.43	CITY-POMONA VEHICLE PD #3	3,661.83										

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Admin/Gross (B,M)	Admin/Gross (B,M)	Admin/Gross (B,M)	Production	Difference	PRODUCTION Combined CRA Loss	Admin/Gross (B,M)	Admin/Gross (B,M)	Production	Difference
1													
2													
194	237.01 CITY-ROSEMead TD #1	1,608,030.10	3,165,145	173,630.00	0.00000000	0.00000000	0.00000000	0.00000000	223,943.98	53,722.74	0.00000000	0.00000000	0.000465986
194	237.22 CITY-ROSEMead MAINT DIST #1	1,909,110		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	565.07	5,751.53	0.00000000	0.00000000	0.000000000
195	237.51 CITY-ROSEMead LIGHTING DIST	616,324.08		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	91,204.73	25,937.30	0.00000000	0.00000000	0.000000000
196	238.01 CITY-ROLLING HLS TD #1	588,090.26	109,502	70,952.76	0.00000000	0.00000000	0.00000000	0.00000000	0	17,051.92	0.00000000	0.00000000	0.000000000
197	239.01 CITY-ROLLING HLS TD #1	1,251,407.54	453,736	1,051,933.51	0.00000000	0.00000000	0.00000000	0.00000000	0	17,051.92	0.00000000	0.00000000	0.000000000
198	240.01 CITY-S FERNANDO TD #1	1,716,098.84	1,323,023	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	2,305.22	0.00000000	0.00000000	0.000000000
199	241.01 CITY-SAN DIMAS TD #1	2,171,987.88	2,048,998	1,239,953.85	0.00000000	0.00000000	0.00000000	0.00000000	0	33,744.03	0.00000000	0.00000000	0.000000000
200	241.41 CITY-SAN DIMAS VEHICLE PD #1	1,934.94		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1,294.49	6,650.00	0.00000000	0.00000000	0.000000000
201	241.42 CITY-SAN DIMAS VEHICLE PD #2	68.09		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	61.59	657.22	0.00000000	0.00000000	0.000000000
202	241.61 CITY-SAN DIMAS LT DIST ZN A	790,625.61		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	120,903.14	5,751.53	0.00000000	0.00000000	0.000000000
203	241.62 CITY-SAN DIMAS LT DIST ZN B	61,049.15		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	6,257.58	5,751.53	0.00000000	0.00000000	0.000000000
204	244.01 CITY-SAN GABRIEL TD #1	2,238,302	2,238,302	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
205	248.01 CITY-SAN MARINO TD #1	7,145,281.34	7,25,649	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	44,978.70	0.00000000	0.00000000	0.00000000	0.000000000
206	249.01 CITY-SANTA CLARITA TD #1	8,355,146.28	8,802,077	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
207	249.32 STA CLRTA STREET LIGHT MAINT #2	1,798,286.90		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	69,216.52	0.00000000	0.00000000	0.00000000	0.000000000
208	249.76 VLNIA AREA WIDE LDSCP TIA S.C.	487,818.68		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	22,888.33	0.00000000	0.00000000	0.00000000	0.000000000
209	249.77 LDSCP MISC MAINT #01 ZN T2 S.C.	55,437.95		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
210	249.78 LDSCP MISC MAINT #01 ZN T3 S.C.	39,793.63		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
211	249.79 LDSCP MISC MAINT #01 ZN T4 S.C.	20,106.07		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
212	249.82 LDSCP MISC MAINT #01 ZN T5 S.C.	35,243.82		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
213	250.01 CITY-SANTA FE SP TD #1	2,914,669.00	1,002,977	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1,599,434.95	0.00000000	0.00000000	0.00000000	0.000000000
214	252.01 CITY-SANTA MONIC TD #1	24,566,335.96	4,829,558	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	5,697,012.58	0.00000000	0.00000000	0.00000000	0.000000000
215	256.01 CITY-SIERRA MADR TD #1	2,516,310.72	591,611	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	241,191.94	0.00000000	0.00000000	0.00000000	0.000000000
216	256.51 CITY-SIERRA MADR LT MAIN DIST #1	1,033.89		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	790.39	0.00000000	0.00000000	0.00000000	0.000000000
217	256.53 CITY-SIERRA MADR LT MAIN #3 ZN A	1,002.65		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
218	256.54 CITY-SIERRA MADR LT MAIN #3 ZN B	1,159.65		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
219	260.01 CITY-SIGNAL HILL TD #1	925,764.07	592,107	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	588,689.48	0.00000000	0.00000000	0.00000000	0.000000000
220	262.21 CITY-SO EL MONTE M.I.D.-ROSEMEAD	871,205.75	1,233,864	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	186,414.36	0.00000000	0.00000000	0.00000000	0.000000000
221	262.22 CITY-SO EL MONTE M.I.D.-TRACT 28057	2,072.24	235.22	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	212.77	0.00000000	0.00000000	0.00000000	0.000000000
222	266.01 CITY-SOUTH GATE TD #1	2,220,502.68	5,651,940	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	474,664.81	0.00000000	0.00000000	0.00000000	0.000000000
224	266.01 CITY-SO PASADENA TD #1	5,662,865.33	1,363,492	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	120,022.85	0.00000000	0.00000000	0.00000000	0.000000000
225	270.01 CITY-TEMPLE CITY TD #1	1,547,738.91	1,969,589	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	46,282.73	0.00000000	0.00000000	0.00000000	0.000000000
226	270.60 CITY-TEMPLE CITY MUN LT DIST	46,815.22		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
227	270.61 CITY-TEMPLE CITY MUN LT DIS ZN A	403,244.30		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
228	270.62 CITY-TEMPLE CITY MUN LT DIS ZN B	83,626.82		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
229	272.01 CITY-VERNON TD #1	20,990,366.02	7,809,363	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	17,974.59	0.00000000	0.00000000	0.00000000	0.000000000
230	276.01 CITY-WEST COVINA SEWER MAIN DIST	2,595,266.19		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
231	278.01 CITY-WALNUT TD #1	2,027,043.29	1,768,819	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	120,022.85	0.00000000	0.00000000	0.00000000	0.000000000
232	280.01 CITY-WEST COVINA TD #1	8,792,049.22	5,946,326	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	46,282.73	0.00000000	0.00000000	0.00000000	0.000000000
233	280.22 CITY-WEST COVINA MUN MAIN DIST #1	73,541.07		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
234	280.80 CITY-WEST COVINA LAKE VILL TD #1	173,343.20		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	838,103.22	0.00000000	0.00000000	0.00000000	0.000000000
235	282.01 CITY-W LAKE VILL TD #1	1,324,282.90	492,442	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
236	282.21 WESTLAKE VG A WIDE LDSCOPE M.#11	234,686.95		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
237	282.22 WLKE VG L LDSCOPE M.#12 1ST NBHD	66,293.15		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	2,186.30	0.00000000	0.00000000	0.00000000	0.000000000
238	282.23 WESTLAKE VG LOCAL LDSCOPE M.D #13	16,634.51		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
239	283.01 CITY-W HOLLYWOOD LIGHTING MAINT #1	164,558.55		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
240	283.01 CITY-W HOLLYWOOD LIGHTING MAINT DIST	7,775,779.42	2,018,308	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	171,530.24	0.00000000	0.00000000	0.00000000	0.000000000
241	283.31 CITY-W HOLLYWOOD LIGHTING MAINT DIST	597,170.15	4,856,337	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	38,385.32	0.00000000	0.00000000	0.00000000	0.000000000
242	284.01 CITY-WHITTIER TD #1	3,869,252.51	4,856,337	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	453,678.44	0.00000000	0.00000000	0.00000000	0.000000000
243	284.41 CITY-WHITTIER UPTOWN PD	16,382.16		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
244	284.42 CITY-WHITTIER UPTOWN PD #2	3,927.07		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	2,470.67	0.00000000	0.00000000	0.00000000	0.000000000
245	300.06 ANTELOPE VY-E KERN W.AGY-ID.#3	4,907.19		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000
246	300.10 ANTELOPE VY-EAST KERN WATER AGY	2,653,040.39		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	1,012,648.47	0.00000000	0.00000000	0.00000000	0.000000000
247	300.18 ANTELOPE VY E KERN W.AGY-ID.#2@B	1,538.99		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0	0.00000000	0.00000000	0.00000000	0.000000000

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross	Adjusted Gross	Adjusted Gross	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net	Adjusted Net	Production	Difference
				(B)	(E)	(F)				(M)	(N)		
256	308.62	PALMDALE WATER DIST ZONE B2	1,501.65		0.000000198	0.000000000	0.000000198	0.000000000	0	0.000000000	0.000000000	0.000000221	0.000000000
257	308.63	PALMDALE WATER DIST ZONE C	8,289.64		0.000000188	0.000000000	0.000000188	0.000000000	0	0.000000000	0.000000000	0.000001220	0.000000000
258	308.65	PALMDALE WATER DIST ZONE E	1,185,238.25		0.000000000	0.000000000	0.000000000	0.000000000	449,202.98	0.000000000	0.000000000	0.000103945	0.000000000
259	308.66	PALMDALE WATER DIST ZONE A	490,008.41		0.000000000	0.000000000	0.000000000	0.000000000	237,169.50	0.000000000	0.000000000	0.000037224	0.000000000
260	308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93		0.000000000	0.000000000	0.000000000	0.000000000	36.2	0.000000000	0.000000000	0.000022395	0.000000000
261	309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55		0.000000000	0.000000000	0.000000000	0.000000000	1,869.38	0.000000000	0.000000000	0.000008489	0.000000000
262	309.02	NEWHALL CO WATER DI-IMP DISR2-S	55,239.11		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000008133	0.000000000
263	309.03	NEWHALL CO WATER DI-IMP DISR2-W	49,713.04		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000007319	0.000000000
264	309.04	NEWHALL CO WATER DI-IMP DIST#1	210,020.08		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000030920	0.000000000
265	341.01	LA CANADA IRRIGATION DIST	285,869.34		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000037670	0.000000000
266	342.01	LITTLEROCK CREEK IRRIGATION DIST	121,371.68		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000017869	0.000000000
267	342.02	LITTLEROCK CRR D-SERV AREA ZN	66,468.28		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000009786	0.000000000
268	343.01	PALM RANCH IRRIGATION DIST	33,814.12		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000004978	0.000000000
269	350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82		0.000000000	0.000000000	0.000000000	0.000000000	53,607.48	0.000000000	0.000000000	0.000051419	0.000000000
270	350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99		0.000000000	0.000000000	0.000000000	0.000000000	19.28	0.000000000	0.000000000	0.000000022	0.000000000
271	355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83		0.000000000	0.000000000	0.000000000	0.000000000	189.23	0.000000000	0.000000000	0.000003359	0.000000000
272	360.05	FOOTHILL MUN W DIST IMP DIST #1	12,304.99		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000001812	0.000000000
273	360.10	FOOTHILL MUN W DIST IMP DIST #2	5,742.43		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000845	0.000000000
274	360.15	FOOTHILL MUN W DIST IMP DIST #3	7,355.71		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000001083	0.000000000
275	360.20	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000703	0.000000000
276	361.05	FOOTHILL MUN W DIST IMP DIST #4	7,647.53		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000001126	0.000000000
277	362.05	HUNTINGTON MUN. WATER DIST	98,125.10		0.000000000	0.000000000	0.000000000	0.000000000	2,198.66	0.000000000	0.000000000	0.000014123	0.000000000
278	363.06	LAS VIRGENES MUN WATER DISTRICT	30,372.18		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000004472	0.000000000
280	363.10	LAS VIRGENES MUN W.D.-TWIN LAKES	22,406.78		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000003298	0.000000000
281	363.11	LAS VIRGENES MUN W.DIS-IMP.D.#1	5,327.29		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000784	0.000000000
282	363.12	LAS VIRGENES MUN W.DIS-IMP.D.#10	1,392.33		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000205	0.000000000
283	363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000001284	0.000000000
284	363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000808	0.000000000
285	363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000001263	0.000000000
286	363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	10,656.59		0.000000000	0.000000000	0.000000000	0.000000000	417.03	0.000000000	0.000000000	0.000001508	0.000000000
287	363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000219	0.000000000
288	363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000545	0.000000000
289	363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	51,226.66		0.000000000	0.000000000	0.000000000	0.000000000	1,506.87	0.000000000	0.000000000	0.000007320	0.000000000
290	363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000265	0.000000000
291	363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	4,538.31		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000668	0.000000000
292	363.53	LAS VIR MUN W BLOH-WATERBURY EX	169.28		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000025	0.000000000
293	365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19		0.000000000	0.000000000	0.000000000	0.000000000	330,483.69	0.000000000	0.000000000	0.000124005	0.000000000
294	365.10	THREE VALLEY MWD ROWLAND AREA	87,348.85		0.000000000	0.000000000	0.000000000	0.000000000	81,298.50	0.000000000	0.000000000	0.000013968	0.000000000
295	365.15	THREE VALLEY MWD ROWLAND AREA	266,504.35		0.000000000	0.000000000	0.000000000	0.000000000	596,123.96	0.000000000	0.000000000	0.000027267	0.000000000
296	367.05	SAN GABRIEL VAL MWD AZUSA REORG	2,681,306.23		0.000000000	0.000000000	0.000000000	0.000000000	3,454.41	0.000000000	0.000000000	0.000036999	0.000000000
297	367.08	SAN GABRIEL VAL MWD AZUSA REORG	15,992.54		0.000000000	0.000000000	0.000000000	0.000000000	53,719.45	0.000000000	0.000000000	0.00001846	0.000000000
298	368.05	UPPER SAN GAB. VY. MUN. WATER	271,052.75		0.000000000	0.000000000	0.000000000	0.000000000	8,682.50	0.000000000	0.000000000	0.000031997	0.000000000
299	368.10	UPPER SAN GAB. VY. MUN. W.-W. COVINA A	24,736.98		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000002364	0.000000000
300	368.15	UPPER SAN GAB. VY. MUN. W.-PASADENA A	232.91		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000034	0.000000000
301	370.05	WALNUT VALLEY WATER DISTRICT	78,850.01		0.000000000	0.000000000	0.000000000	0.000000000	20,074.62	0.000000000	0.000000000	0.000006653	0.000000000
302	370.06	WALNUT VALLEY WATER D.-IMP D.#2	3,569.45		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000526	0.000000000
303	370.07	WALNUT VALLEY WATER D.-IMP D.#3	328,121.78		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000048307	0.000000000
304	370.08	WALNUT VALLEY WATER D.-IMP D.#4	79,727.26		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000011738	0.000000000
305	370.09	WALNUT VALLEY WATER DIST #5	513,425.142.05		0.000000000	0.000000000	0.000000000	0.000000000	53,879.04	0.000000000	0.000000000	0.000039164	0.000000000
306	400.01	EDUCATIONAL REV AUGMENTATION FD	1,120,542.973.48		0.000000000	0.000000000	0.000000000	0.000000000	2,179,292.24	0.000000000	0.000000000	0.075589592	-0.056428623
307	400.01	EDUCATIONAL AUG FD IMPOUND	-836,511,102		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.164971012	-0.123154685
308	400.15	COUNTY SCHOOL SERVICES	10,193,164.69		0.000000000	0.000000000	0.000000000	0.000000000	1,097,077.49	0.000000000	0.000000000	0.000134371	0.000000000
309	400.21	CHILDREN'S INSTIT TUITION FUND	20,228,454.41		0.000000000	0.000000000	0.000000000	0.000000000	2,179,292.24	0.000000000	0.000000000	0.000059225	0.000000000
310	440.01	CASTAIC UNION SCHOOL DISTRICT	2,059,025.35		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000030318	0.000000000
311	440.06	CO.SCH.SERV.FD.-CASTAIC UNION	401,028.56		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000005904	0.000000000
312	440.07	DEV.CTR. HDCPD-MINOR-CASTAIC	35,149.11		0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000001775	0.000000000
313	464.01	CO.SCH.SERV.FD.-EASTSIDE UNION	617,020.05		0.000000000	0.000000000	0.000000000	0.000000000	240,771.65	0.000000000	0.0		

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross (Total)	Adjusted Gross (Total)	Adjusted Gross (Total)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Gross (Total)	Adjusted Gross (Total)	Production	Difference
319	473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23		2,991,840.23	0.000000000	0.000394400	0.000000000	322,385.22	2,991,840.23	0.000000000	0.000393008	0.000000000
320	473.06	CO.SCH.SERV.FD.-EL MONTE	382,029.71		382,029.71	0.000000000	0.000050361	0.000000000	41,168.56	382,029.71	0.000000000	0.000050183	0.000000000
321	473.07	DEV.CTR.HDCPD.MINOR-EL MONTE	46,015.22		46,015.22	0.000000000	0.000000666	0.000000000	4,959.79	46,015.22	0.000000000	0.000000604	0.000000000
322	473.20	EL MONTE CHILDREN'S CENTER FUND	26,335.90		26,335.90	0.000000000	0.000003472	0.000000000	2,838.18	26,335.90	0.000000000	0.000003459	0.000000000
323	485.01	GARVEY SCHOOL DISTRICT	1,347,628.17		1,347,628.17	0.000000000	0.000017651	0.000000000	171,488.25	1,347,628.17	0.000000000	0.000017356	0.000000000
324	485.06	CO.SCH.SERV.FD.-GARVEY UNION	160,670.32		160,670.32	0.000000000	0.000021181	0.000000000	20,427.70	160,670.32	0.000000000	0.000020647	0.000000000
325	485.07	DEV.CTR.HDCPD.MINOR-GARVEY	17,555.55		17,555.55	0.000000000	0.000002327	0.000000000	2,255.05	17,555.55	0.000000000	0.000002267	0.000000000
326	497.01	GORMAN SCHOOL DISTRICT	24,845.56		24,845.56	0.000000000	0.000003275	0.000000000	0	24,845.56	0.000000000	0.000003658	0.000000000
327	497.06	CO.SCH.SERV.FD.-GORMAN	5,283.54		5,283.54	0.000000000	0.000000697	0.000000000	0	5,283.54	0.000000000	0.000000778	0.000000000
328	497.07	DEV.CTR.HDCPD.MINOR GORMAN	424.48		424.48	0.000000000	0.000000056	0.000000000	0	424.48	0.000000000	0.000000062	0.000000000
329	501.01	HAWTHORNE SCHOOL DISTRICT	1,882,190.05		1,882,190.05	0.000000000	0.000248120	0.000000000	220,171.39	1,882,190.05	0.000000000	0.000024468	0.000000000
330	501.06	CO.SCH.SERV.FD.-HAWTHORNE	234,617.25		234,617.25	0.000000000	0.000030928	0.000000000	27,446.29	234,617.25	0.000000000	0.000030502	0.000000000
331	501.07	DEV.CTR.HDCPD.MINOR-HAWTHORNE	26,937.48		26,937.48	0.000000000	0.000219403	0.000000000	3,152.58	26,937.48	0.000000000	0.000219033	0.000000000
332	505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21		1,664,351.21	0.000000000	0.000034842	0.000000000	0	1,664,351.21	0.000000000	0.000034248	0.000000000
333	505.06	CO.SCH.SERV.FD.-HERMOSA BEACH	264,302.10		264,302.10	0.000000000	0.000039804	0.000000000	0	264,302.10	0.000000000	0.000039297	0.000000000
334	505.07	DEV.CTR.HDCPD.M HERMOSA BEACH C	28,852.90		28,852.90	0.000000000	0.000008421	0.000000000	0	28,852.90	0.000000000	0.000008494	0.000000000
335	513.06	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61		528,214.61	0.000000000	0.000069632	0.000000000	0	528,214.61	0.000000000	0.000069112	0.000000000
337	513.07	DEV.CTR.HDCPD.MINOR HUGHES ELIZ.	23,749.70		23,749.70	0.000000000	0.000003131	0.000000000	0	23,749.70	0.000000000	0.000003097	0.000000000
338	521.01	KEPPEL UNION SCHOOL DISTRICT	64,159.33		64,159.33	0.000000000	0.000002555	0.000000000	0	64,159.33	0.000000000	0.000002585	0.000000000
339	521.06	CO.SCH.SERV.FD.-KEPPEL UNION	99,686.61		99,686.61	0.000000000	0.000013141	0.000000000	0	99,686.61	0.000000000	0.000013184	0.000000000
340	521.07	DEV.CTR.HDCPD.MINOR KEPPEL	8,147.55		8,147.55	0.000000000	0.000001074	0.000000000	0	8,147.55	0.000000000	0.000001200	0.000000000
342	529.06	LANCASTER SCHOOL DISTRICT	2,952,411.08		2,952,411.08	0.000000000	0.0000376019	0.000000000	1,829,649.99	2,952,411.08	0.000000000	0.000037597	0.000000000
343	529.07	CO.SCH.SERV.FD.-LANCASTER	421,934.39		421,934.39	0.000000000	0.000055622	0.000000000	270,626.48	421,934.39	0.000000000	0.000055718	0.000000000
344	545.01	LAVNDALE SCHOOL DISTRICT	1,440,973.15		1,440,973.15	0.000000000	0.000005394	0.000000000	105,971.84	1,440,973.15	0.000000000	0.000005276	0.000000000
345	545.06	CO.SCH.SERV.FD.-LAVNDALE	155,150.66		155,150.66	0.000000000	0.000020453	0.000000000	21,962.10	155,150.66	0.000000000	0.000020418	0.000000000
346	545.07	DEV.CTR.HDCPD.MINOR-LAVNDALE	21,463.80		21,463.80	0.000000000	0.000062902	0.000000000	50,460.83	21,463.80	0.000000000	0.000062820	0.000000000
347	549.01	LENNOX SCHOOL DISTRICT	477,159.59		477,159.59	0.000000000	0.000008207	0.000000000	6,585.75	477,159.59	0.000000000	0.000008196	0.000000000
348	549.06	CO.SCH.SERV.FD.-LENNOX	62,258.51		62,258.51	0.000000000	0.000000925	0.000000000	742.37	62,258.51	0.000000000	0.000000924	0.000000000
349	549.07	DEV.CTR.HDCPD.MINOR-LENNOX	7,017.30		7,017.30	0.000000000	0.00000230488	0.000000000	634,438.03	7,017.30	0.000000000	0.000023048	0.000000000
350	553.01	LITTLE LAKE CITY SCHOOL DISTRICT	1,749,439.66		1,749,439.66	0.000000000	0.000004466	0.000000000	12,243.06	1,749,439.66	0.000000000	0.000004465	0.000000000
351	553.06	CO.SCH.SERV.FD.-LITTLE LAKE	159.23		159.23	0.000000000	0.000000021	0.000000000	59.93	159.23	0.000000000	0.000000015	0.000000000
352	553.07	DEV.CTR.HDCPD.MINOR-LITTLE LAKE	33,980.55		33,980.55	0.000000000	0.000019219	0.000000000	584,074.29	33,980.55	0.000000000	0.000019211	0.000000000
353	561.01	LOS NIETOS SCHOOL DISTRICT	1,457,453.86		1,457,453.86	0.000000000	0.000000014	0.000000000	44.43	1,457,453.86	0.000000000	0.000000009	0.000000000
354	561.06	CO.SCH.SERV.FD.-LOS NIETOS	107.16		107.16	0.000000000	0.000002053	0.000000000	6,348.65	107.16	0.000000000	0.000002053	0.000000000
355	561.20	LOS NIETOS CHILDREN'S CTR FUND	21,213.28		21,213.28	0.000000000	0.000002796	0.000000000	8,647.43	21,213.28	0.000000000	0.000002781	0.000000000
357	565.01	LOWELL JOINT SCHOOL DISTRICT	1,156,525.98		1,156,525.98	0.000000000	0.000152459	0.000000000	5,743.26	1,156,525.98	0.000000000	0.000152423	0.000000000
358	565.06	CO.SCH.SERV.FD.-LOWELL JOINT	187.29		187.29	0.000000000	0.000000025	0.000000000	106.91	187.29	0.000000000	0.000000027	0.000000000
359	565.07	DEV.CTR.HDCPD.MINOR-LOWELL JOINT	21,524.18		21,524.18	0.000000000	0.000012937	0.000000000	106.91	21,524.18	0.000000000	0.000012935	0.000000000
360	577.01	MOUNTAIN VIEW SCHOOL DISTRICT	1,149,025.95		1,149,025.95	0.000000000	0.000015471	0.000000000	95,545.22	1,149,025.95	0.000000000	0.000015498	0.000000000
361	577.06	CO.SCH.SERV.FD.-MOUNTAIN VIEW	169,774.80		169,774.80	0.000000000	0.000022249	0.000000000	14,036.61	169,774.80	0.000000000	0.000022281	0.000000000
362	577.07	DEV.CTR.HDCPD.MINOR-MT. VIEW	20,477.06		20,477.06	0.000000000	0.000002699	0.000000000	1,703.06	20,477.06	0.000000000	0.000002764	0.000000000
363	577.20	MT.VIEW CHILDREN'S CENTER FUND	43,154.28		43,154.28	0.000000000	0.000005689	0.000000000	3,588.94	43,154.28	0.000000000	0.000005625	0.000000000
364	581.01	NEWHALL SCHOOL DISTRICT	5,523,795.09		5,523,795.09	0.000000000	0.0000728175	0.000000000	76,254.89	5,523,795.09	0.000000000	0.000072810	0.000000000
365	581.06	CO.SCH.SERV.FD.-NEWHALL	53,982.30		53,982.30	0.000000000	0.0000070548	0.000000000	7,311.76	53,982.30	0.000000000	0.000007072	0.000000000
366	581.07	DEV.CTR.HDCPD.MINOR-NEWHALL	535,161.48		535,161.48	0.000000000	0.000006415	0.000000000	184,541.06	535,161.48	0.000000000	0.000006457	0.000000000
367	593.01	PALMDALE SCHOOL DISTRICT	2,885,441.21		2,885,441.21	0.000000000	0.0000163519	0.000000000	51,465.57	2,885,441.21	0.000000000	0.000016350	0.000000000
368	593.06	CO.SCH.SERV.FD.-PALMDALE	512,250.47		512,250.47	0.000000000	0.000018569	0.000000000	5,853.31	512,250.47	0.000000000	0.000018574	0.000000000
369	593.07	DEV.CTR.HDCPD.MINOR PALMDALE	48,661.70		48,661.70	0.000000000	0.000008727	0.000000000	17,502.52	48,661.70	0.000000000	0.000008757	0.000000000
370	629.01	ROSEMEAD SCHOOL DISTRICT	1,240,421.88		1,240,421.88	0.000000000	0.000002231	0.000000000	702.27	1,240,421.88	0.000000000	0.000002238	0.000000000
371	629.06	CO.SCH.SERV.FD.-ROSEMEAD	141,069.59		141,069.59	0.000000000	0.000002319	0.000000000	5,853.31	141,069.59	0.000000000	0.000002368	0.000000000
372	629.07	DEV.CTR.HDCPD.MINOR-ROSEMEAD	16,925.25		16,925.25	0.000000000	0.000005926	0.000000000	2,470.30	16,925.25	0.000000000	0.000005925	0.000000000
373	645.01	SAUGUS UNION SCHOOL DISTRICT	5,355,022.39		5,355,022.39	0.000000000	0.000010740	0.000000000	355.84	5,355,022.39	0.000000000	0.000010742	0.000000000
374	645.06	CO.SCH.SERV.FD.-SAUGUS UNION	771,781.46		771,781.46	0.000000000	0.000011651	0.000000000	40.78	771,781.46	0.000000000	0.000011651	0.000000000
375	645.07	DEV.CTR.HDCPD.-SAUGUS UNION	86,384.88		86,384.88	0.000000000	0.000002917	0.000000000	7,186.06	86,384.88	0.000000000	0.000002919	0.000000000
376	657.01	SOUTH WHITTIER SCHOOL DISTRICT	1,899,752.97		1,899,752.97	0.000000000	0.000000015	0.000000000	37.02	1,899,752.97	0.000000000	0.000000011	0.000000000
377	657.06	CO.SCH.SERV.FD.-SOUTH WHITTIER	112.84		112.84	0.000000000	0.000024070	0.000000000	549,901.43	112.84	0.000000000	0.000024076	0.000000000
378	657.20	SO.WHITTIER CHILDREN'S CENTER F	22,124.28		22,124.28	0.000000000	0.000000015	0.000000000	37.02	22,124.28	0.000000000	0.000000011	0.000000000
379	665.01	SULPHUR SPRINGS UNION SCHOOL											

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR (E-F)	Adjusted Gross Ratio (E-F)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net Ratio (M-N)	Production	Difference		
382	688.01	VALLE LINDO SCHOOL DISTRICT	211,079.54		0.000027828	0.000000000	0.000000000	18,367.58	0.000028372	0.000000000	0.000000000		
383	688.06	CO SCH SERV.FD - VALLE LINDO	27,915.46		0.000003680	0.000000000	0.000000000	2,429.41	0.000003752	0.000000000	0.000000000		
384	689.07	DEV CTR HDCPD MINOR-VALLE LINDO	3,419.82		0.000000451	0.000000000	0.000000000	297.62	0.000000460	0.000000000	0.000000000		
385	689.01	WESTSIDE UNION SCHOOL DISTRICT	2,731,586.04		0.000360092	0.000000000	0.000000000	591,677.01	0.000371036	0.000000000	0.000000000		
386	689.06	CO SCH SERV.FD - WESTSIDE UNION	347,215.23		0.000004572	0.000000000	0.000000000	76,435.69	0.000004611	0.000000000	0.000000000		
387	689.07	DEV CTR HDCPD MINOR WESTSIDE UN	36,011.08		0.000000747	0.000000000	0.000000000	7,933.00	0.000000761	0.000000000	0.000000000		
388	689.01	WHITTIER CITY SCHOOL DISTRICT	3,141,918.74		0.000041884	0.000000000	0.000000000	521,004.91	0.000041938	0.000000000	0.000000000		
389	689.06	CO SCH SERV.FD - WHITTIER	282.33		0.000000039	0.000000000	0.000000000	48.74	0.000000038	0.000000000	0.000000000		
390	695.07	DEV.CTR.HDCPD.MINOR.WHITTIER	1,356.19		0.000000179	0.000000000	0.000000000	228.19	0.000000166	0.000000000	0.000000000		
391	705.01	WILSONA SCHOOL DISTRICT	412,816.74		0.000054420	0.000000000	0.000000000	0	0.000054077	0.000000000	0.000000000		
392	705.06	CO SCH SERV.FD - WILSONA	40,830.82		0.000005383	0.000000000	0.000000000	0	0.000005011	0.000000000	0.000000000		
393	705.07	DEV CTR HDCPD MINOR WILSONA	3,348.42		0.000000441	0.000000000	0.000000000	0	0.000000493	0.000000000	0.000000000		
394	709.01	WISEBURN SCHOOL DISTRICT	2,791,059.34		0.000367932	0.000000000	0.000000000	87,186.24	0.000398075	0.000000000	0.000000000		
395	709.06	CO SCH SERV.FD - WISEBURN	541,671.24		0.000071406	0.000000000	0.000000000	16,920.73	0.00007256	0.000000000	0.000000000		
396	709.07	DEV CTR HDCPD MINOR - WISEBURN	66,342.13		0.000008748	0.000000000	0.000000000	2,072.43	0.000009462	0.000000000	0.000000000		
397	710.01	SNOWLINE JOINT UNIFIED SCH DIST	31,321.49		0.000000429	0.000000000	0.000000000	0	0.000000461	0.000000000	0.000000000		
398	713.02	ALHAMBRA CITY HIGH SCHOOL DIST	2,432,373.95		0.000320648	0.000000000	0.000000000	267,581.41	0.000342404	0.000000000	0.000000000		
399	713.06	CO SCH SERV.FD - ALHAMBRA HIGH	1,086,828.96		0.00001154	0.000000000	0.000000000	119,568.80	0.00001145	0.000000000	0.000000000		
400	713.07	ALHAMBRA HIGH-ELEM SCHOOL FUND	17,936,353.20		0.000326441	0.000000000	0.000000000	6,340,059.76	0.000346091	0.000000000	0.000000000		
401	717.02	ANTELOPE VALLEY UNION HIGH SCH.	66,074.28		0.000008710	0.000000000	0.000000000	23,299.95	0.000008755	0.000000000	0.000000000		
402	717.06	CO SCH SERV.FD - ANTELOPE VALLEY	66,074.28		0.000008710	0.000000000	0.000000000	23,299.95	0.000008755	0.000000000	0.000000000		
403	717.07	ANTELOPE VY.UNI.HI-ELEM SCH.FD.	5,174,762.54		0.000682163	0.000000000	0.000000000	2,117,578.14	0.000695093	0.000000000	0.000000000		
404	717.08	ANTELOPE VY.UNI.HI-K.P.S.-ELEM	3,604,856.84		0.000475211	0.000000000	0.000000000	986,887.57	0.000485153	0.000000000	0.000000000		
405	745.02	CENTINELA VAL UNION HIGH SCH DIS	11,369,795.48		0.001498824	0.000000000	0.000000000	908,685.76	0.001540864	0.000000000	0.000000000		
406	725.07	CENTINELA VY HIGH-ELEM SCH. FUND	5,075,718.35		0.000669107	0.000000000	0.000000000	403,429.89	0.000687674	0.000000000	0.000000000		
407	745.02	EL MONTE UNION HIGH SCHOOL DIST	8,175,585.79		0.000107747	0.000000000	0.000000000	721,213.39	0.000109746	0.000000000	0.000000000		
408	745.06	CO SCH SERV.FD - EL MONTE	32,103.44		0.000004232	0.000000000	0.000000000	2,832.80	0.000004309	0.000000000	0.000000000		
409	745.07	EL MONTE HIGH-ELEM SCHOOL FUND	3,643,191.53		0.00040284	0.000000000	0.000000000	321,394.26	0.000409049	0.000000000	0.000000000		
410	745.20	CHILDREN'S CTR FUND EL MONTE HI	28,904.19		0.000003810	0.000000000	0.000000000	2,550.08	0.000003880	0.000000000	0.000000000		
411	753.02	FULLERTON UNION HIGH SCHOOL DIST	1,343,018.40		0.000177043	0.000000000	0.000000000	5,668.85	0.000176743	0.000000000	0.000000000		
412	753.07	FULLERTON UN. HIGH-ELEM SCH. FD.	654,578.31		0.000068290	0.000000000	0.000000000	3,250.36	0.000068591	0.000000000	0.000000000		
413	757.02	HART WILLIAM S UNION HIGH	19,346,202.16		0.002550314	0.000000000	0.000000000	78,147.03	0.002536723	0.000000000	0.000000000		
414	757.06	CO SCH SERV.FD - HART WILLIAM S	80,627.97		0.00010629	0.000000000	0.000000000	325.78	0.00010622	0.000000000	0.000000000		
415	757.07	HART WILLIAM S-ELEM SCHOOL FUND	10,180,408.23		0.000342033	0.000000000	0.000000000	41,118.52	0.000342749	0.000000000	0.000000000		
416	785.02	VICTOR VALLEY JOINT UNION H.S.D.	27,275.44		0.000003596	0.000000000	0.000000000	0	0.000003719	0.000000000	0.000000000		
417	785.06	CO SCH SERV.FD - VICTOR VALLEY	156.47		0.000000021	0.000000000	0.000000000	0	0.000000023	0.000000000	0.000000000		
418	789.02	WHITTIER UNION HIGH SCHOOL DIST	13,602,279.50		0.001793121	0.000000000	0.000000000	2,838,375.43	0.001784707	0.000000000	0.000000000		
419	789.07	WHITTIER HIGH-ELEM SCHOOL FUND	5,904,893.50		0.000765230	0.000000000	0.000000000	1,211,416.74	0.00076271	0.000000000	0.000000000		
420	789.08	DEV CTR HDCPD MINOR WHITTIER	22,162.21		0.000002922	0.000000000	0.000000000	4,642.99	0.000002579	0.000000000	0.000000000		
421	790.04	CERRITOS COMMUNITY COLLEGE DIST	6,789,032.69		0.000584965	0.000000000	0.000000000	1,419,782.31	0.000590463	0.000000000	0.000000000		
422	791.04	CITRUS COMMUNITY COLLEGE DIST	3,477,665.02		0.000458443	0.000000000	0.000000000	736,486.69	0.00045556	0.000000000	0.000000000		
423	791.20	CHILDREN'S CTR FUND CITRUS C C	90,701.15		0.000011957	0.000000000	0.000000000	19,202.26	0.000010528	0.000000000	0.000000000		
424	792.04	ANTELOPE VY.JT. COMMUNITY COLL.	5,131,479.58		0.000676458	0.000000000	0.000000000	1,760,468.67	0.000676294	0.000000000	0.000000000		
425	793.04	COMPTON COMMUNITY COLLEGE DIST.	2,597,257.36		0.000342384	0.000000000	0.000000000	553,926.83	0.000340828	0.000000000	0.000000000		
426	793.20	CHILDREN'S CTR FUND COMPTON C C	829,551.56		0.000109356	0.000000000	0.000000000	176,827.47	0.000109095	0.000000000	0.000000000		
427	797.04	EL CAMINO COMMUNITY COLLEGE DIST	18,095,748.43		0.002380200	0.000000000	0.000000000	859,961.92	0.002357193	0.000000000	0.000000000		
428	800.04	GLENDALE COMMUNITY COLLEGE DIST	6,923,773.40		0.000912727	0.000000000	0.000000000	828,262.24	0.000912707	0.000000000	0.000000000		
429	805.04	L.A. CITY COMMUNITY COLLEGE DIST	113,068,578.44		0.014903273	0.000000000	0.000000000	8,047,111.99	0.014861610	0.000000000	0.000000000		
430	805.20	LA COMM COLL CHILDREN'S CTR FD	1,169,527.13		0.000154173	0.000000000	0.000000000	83,017.63	0.000153968	0.000000000	0.000000000		
431	807.04	LONG BEACH COMMUNITY COLLEGE DI.	9,315,447.47		0.001228010	0.000000000	0.000000000	1,817,462.73	0.001228000	0.000000000	0.000000000		
432	807.20	CHILDREN'S CTR FUND LG BCH C C	110,779.40		0.000014604	0.000000000	0.000000000	21,615.81	0.000014622	0.000000000	0.000000000		
433	809.04	MT SAN ANTONIO COMMUNITY COLLEGE	14,886,583.37		0.001962425	0.000000000	0.000000000	3,280,995.30	0.001962407	0.000000000	0.000000000		
434	809.20	MT SAN ANTONIO CHILDREN'S CTR FD	143,648.18		0.000018936	0.000000000	0.000000000	31,935.78	0.000018956	0.000000000	0.000000000		
435	810.04	SANTA MONICA COMMUNITY COLLEGE D	9,699,877.85		0.001279687	0.000000000	0.000000000	1,660,555.92	0.001279678	0.000000000	0.000000000		
436	811.04	NORANGE CO COMMUNITY COLLEGE D.	452,152.16		0.000059605	0.000000000	0.000000000	2,190.55	0.000059625	0.000000000	0.000000000		
437	811.20	NORANGE CO C.C. CHILD CTR FUND	7,258.33		0.000000957	0.000000000	0.000000000	35.18	0.000000963	0.000000000	0.000000000		
438	812.04	PASADENA AREA COMMUNITY COLLEGE	14,097,552.69		0.001858411	0.000000000	0.000000000	865,504.75	0.001858377	0.000000000	0.000000000		
439	814.04	SANTA CLARITA COMMUNITY COLLEGE	8,883,101.16		0.001171015	0.000000000	0.000000000	35,890.11	0.001171005	0.000000000	0.000000000		
440	815.04	VICTOR VY JOINT COMMUNITY COLL.	10,982.49		0.000001448	0.000000000	0.000000000	0	0.000001472	0.000000000	0.000000000		
441	816.04	RIO HONDO COMMUNITY COLLEGE DIST	4,523,478.63		0.000563308	0.000000000	0.000000000	829,487.21	0.000563345	0.000000000	0.000000000		
442	816.20	RIO HONDO CHILDREN'S CTR FUND	8,237.60		0.000001086	0.000000000	0.000000000	1,517.65	0.000001098	0.000000000	0.000000000		
443	817.03	ARCADIA UNIFIED SCHOOL DISTRICT	17,617,141.20		0.002322381	0.000000000	0.000000000	827,478.48	0.002322372	0.000000000	0.000000000		
444	817.06	CO SCH SERV.FD - ARCADIA	677,247.46		0.000089278	0.000000000	0.000000000	31,810.91	0.000089504	0.000000000	0.000000000		

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross PTR	Adjusted Gross PTR	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net CRA	Adjusted Net CRA	Production	Difference	
1													
2													
445	817.07	DEV.CTR.HDCPD.MINOR-ARCADIA	72,331.51		72,331.51	0.000009535	0.000000000	3,397.57	0.000010149	0.000000000	0.000000000	0.000000000	
446	818.03	AZUSA UNIFIED SCHOOL DISTRICT	7,261,166.69		7,261,166.69	0.000057204	0.000000000	2,412,158.38	0.000138891	0.000000000	0.000000000	0.000000000	
447	818.06	CO.SCH.SERV.FD.-AZUSA	314,783.26		314,783.26	0.000041492	0.000000000	104,964.64	0.000030945	0.000000000	0.000000000	0.000000000	
448	818.07	DEV.CTR.HDCPD.MINOR-AZUSA	36,706.38		36,706.38	0.000004839	0.000000000	12,194.38	0.000003609	0.000000000	0.000000000	0.000000000	
449	819.03	A B C UNIFIED SCHOOL DISTRICT	15,885,788.35		15,885,788.35	0.000209415	0.000000000	5,901,336.04	0.001469553	0.000000000	0.000000000	0.000000000	
450	819.06	CO.SCH.SERV.FD.-A B C UNIF	587,093.99		587,093.99	0.000073439	0.000000000	208,960.36	0.000051548	0.000000000	0.000000000	0.000000000	
451	819.20	ABC UNIFIED CHILDRENS CTR FUND	199,517.19		199,517.19	0.000021028	0.000000000	59,258.78	0.000014760	0.000000000	0.000000000	0.000000000	
452	820.03	BALDWIN PARK UNIF SCH DIST	4,779,827.19		4,779,827.19	0.000030101	0.000000000	1,193,766.35	0.000527219	0.000000000	0.000000000	0.000000000	
453	820.06	CO.SCH.SERV.FD.-BALDWIN PARK	221,888.90		221,888.90	0.000029248	0.000000000	55,649.13	0.000024472	0.000000000	0.000000000	0.000000000	
454	820.07	DEV.CTR.HDCPD.MINOR-BALDWIN PARK	23,936.28		23,936.28	0.000003155	0.000000000	6,004.53	0.000002240	0.000000000	0.000000000	0.000000000	
455	821.06	BASSETT UNIFIED SCHOOL DISTRICT	2,819,380.42		2,819,380.42	0.000037665	0.000000000	649.03	0.000014986	0.000000000	0.000000000	0.000000000	
456	821.08	CO.SCH.SERV.FD.-BASSETT	125,841.00		125,841.00	0.000016589	0.000000000	28.97	0.000018523	0.000000000	0.000000000	0.000000000	
457	821.07	DEV.CTR.HDCPD.MINOR-BASSETT	15,824.20		15,824.20	0.000002086	0.000000000	3.65	0.000002328	0.000000000	0.000000000	0.000000000	
458	822.03	BELLFLOWER UNIFIED SCHOOL DIST	7,436,511.07		7,436,511.07	0.0000980319	0.000000000	374,997.01	0.001039626	0.000000000	0.000000000	0.000000000	
459	822.06	CO.SCH.SERV.FD.-BELLFLOWER	288,009.01		288,009.01	0.000035330	0.000000000	13,514.96	0.000037468	0.000000000	0.000000000	0.000000000	
460	826.03	BEVERLY HILLS UNIFIED SCHOOL DIS	20,753,735.57		20,753,735.57	0.0002735863	0.000000000	0	0.003055452	0.000000000	0.000000000	0.000000000	
461	826.06	CO.SCH.SERV.FD.-BEVERLY HILLS	1,357,878.92		1,357,878.92	0.000179002	0.000000000	0	0.000198913	0.000000000	0.000000000	0.000000000	
462	826.07	DEV.CTR.HDCPD.MINOR-BEVERLY HILL	146,388.74		146,388.74	0.000019295	0.000000000	0	0.000021549	0.000000000	0.000000000	0.000000000	
463	830.03	BONITA UNIFIED SCHOOL DISTRICT	8,847,071.50		8,847,071.50	0.000016566	0.000000000	0	0.000042568	0.000000000	0.000000000	0.000000000	
464	830.06	CO.SCH.SERV.FD.-BONITA	369,023.70		369,023.70	0.000005377	0.000000000	79,888.88	0.000044697	0.000000000	0.000000000	0.000000000	
465	830.07	DEV.CTR.HDCPD.MINOR-BONITA	40,791.73		40,791.73	0.000002380	0.000000000	5,555,882.68	0.002782266	0.000000000	0.000000000	0.000000000	
466	834.03	BURBANK UNIFIED SCHOOL DISTRICT	24,453,842.71		24,453,842.71	0.000015957	0.000000000	1,921,563.93	0.000119602	0.000000000	0.000000000	0.000000000	
467	834.06	CO.SCH.SERV.FD.-BURBANK	1,273,299.26		1,273,299.26	0.000008647	0.000000000	79,888.88	0.000015204	0.000000000	0.000000000	0.000000000	
468	834.20	BURBANK CHILDREN'S CENTER FUND	196,366.62		196,366.62	0.000016785	0.000000000	289,377.59	0.000144887	0.000000000	0.000000000	0.000000000	
469	840.03	CHARTER OAK UNIF SCHOOL DIST	4,510,863.85		4,510,863.85	0.000059465	0.000000000	90,941.86	0.000022345	0.000000000	0.000000000	0.000000000	
470	840.06	CO.SCH.SERV.FD.-CHARTER OAK	176,856.37		176,856.37	0.000029314	0.000000000	3,565.29	0.0000650719	0.000000000	0.000000000	0.000000000	
471	840.07	DEV.CTR.HDCPD.MINOR-CHARTER OAK	19,627.53		19,627.53	0.000002899	0.000000000	396.05	0.000025513	0.000000000	0.000000000	0.000000000	
472	842.06	CLAREMONT UNIFIED SCHOOL DIST	5,901,406.40		5,901,406.40	0.000077953	0.000000000	337,762.15	0.0000819103	0.000000000	0.000000000	0.000000000	
473	842.07	CO.SCH.SERV.FD.-CLAREMONT	204,812.92		204,812.92	0.000028999	0.000000000	11,723.43	0.0000619103	0.000000000	0.000000000	0.000000000	
474	842.07	DEV.CTR.HDCPD.MINOR-CLAREMONT	22,544.29		22,544.29	0.000002973	0.000000000	1,290.83	0.000028427	0.000000000	0.000000000	0.000000000	
475	845.03	COMPTON UNIFIED SCHOOL DIST	12,906,860.37		12,906,860.37	0.000057548	0.000000000	2,636,575.66	0.0000303130	0.000000000	0.000000000	0.000000000	
476	845.06	CO.SCH.SERV.FD.-COMPTON	422,928.31		422,928.31	0.000005573	0.000000000	86,411.41	0.0000152034	0.000000000	0.000000000	0.000000000	
477	845.07	DEV.CTR.HDCPD.MINOR-COMPTON	61,935.55		61,935.55	0.000008165	0.000000000	12,646.94	0.000049543	0.000000000	0.000000000	0.000000000	
478	845.20	COMPTON CHILDREN'S CENTER FUND	404,156.17		404,156.17	0.000053278	0.000000000	82,570.84	0.000072256	0.000000000	0.000000000	0.000000000	
479	847.03	COVINA-VALLEY UNIFIED SCHOOL DIS	9,187,024.14		9,187,024.14	0.0001211080	0.000000000	1,929,956.44	0.000047345	0.000000000	0.000000000	0.000000000	
480	847.06	CO.SCH.SERV.FD.-COVINA-VALLEY	402,507.43		402,507.43	0.000053061	0.000000000	84,729.88	0.0001068416	0.000000000	0.000000000	0.000000000	
481	847.07	DEV.CTR.HDCPD.MINOR-COVINA-V.	45,320.86		45,320.86	0.0000005974	0.000000000	9,392.38	0.000046785	0.000000000	0.000000000	0.000000000	
482	847.20	COVINA-VALLEY CHILDREN'S CTR.FD.	44,325.70		44,325.70	0.0000005843	0.000000000	9,186.09	0.000005290	0.000000000	0.000000000	0.000000000	
483	850.03	CULVER CITY UNIFIED SCHOOL DIST	11,090,733.13		11,090,733.13	0.000183725	0.000000000	165,737.78	0.0000815739	0.000000000	0.000000000	0.000000000	
484	850.06	CO.SCH.SERV.FD.-CULVER CITY	368,606.86		368,606.86	0.000006471	0.000000000	25,249.65	0.000023887	0.000000000	0.000000000	0.000000000	
485	850.07	DEV.CTR.HDCPD.MINOR-CULVER CITY	49,088.97		49,088.97	0.000004421	0.000000000	29,778.97	0.0000009510	0.000000000	0.000000000	0.000000000	
486	850.20	CULVER CITY CHILDREN'S CTR.FD.	33,537.27		33,537.27	0.0000063426	0.000000000	30,178.98	0.000000553	0.000000000	0.000000000	0.000000000	
487	853.03	DOWNNEY UNIFIED SCHOOL DISTRICT	13,936,839.43		13,936,839.43	0.0000183725	0.000000000	874,021.38	0.0001923163	0.000000000	0.000000000	0.000000000	
488	853.06	CO.SCH.SERV.FD.-DOWNNEY	481,134.91		481,134.91	0.0000063426	0.000000000	2,114.56	0.000066392	0.000000000	0.000000000	0.000000000	
489	853.07	DEV.CTR.HDCPD.MINOR-DOWNNEY	33,707.81		33,707.81	0.0000004444	0.000000000	2,114.56	0.0000004651	0.000000000	0.000000000	0.000000000	
490	855.03	DUARTE UNIFIED SCHOOL DISTRICT	4,297,875.58		4,297,875.58	0.000022106	0.000000000	1,692,499.70	0.000093574	0.000000000	0.000000000	0.000000000	
491	855.06	CO.SCH.SERV.FD.-DUARTE	187,691.78		187,691.78	0.000002388	0.000000000	66,040.78	0.000014966	0.000000000	0.000000000	0.000000000	
492	855.07	DEV.CTR.HDCPD.MINOR-DUARTE	18,118.58		18,118.58	0.000000268	0.000000000	7,132.63	0.000001617	0.000000000	0.000000000	0.000000000	
493	859.03	EL SEGUNDO UNIFIED SCHOOL DIST	4,317,145.57		4,317,145.57	0.0000569108	0.000000000	0	0.000063588	0.000000000	0.000000000	0.000000000	
494	859.06	CO.SCH.SERV.FD.-EL SEGUNDO	452,499.04		452,499.04	0.000006003	0.000000000	0	0.0000066619	0.000000000	0.000000000	0.000000000	
495	859.07	DEV.CTR.HDCPD.MINOR-EL SEGUNDO	45,538.90		45,538.90	0.000004421	0.000000000	25,249.65	0.0000009510	0.000000000	0.000000000	0.000000000	
496	867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22		36,128,294.22	0.000096215	0.000000000	4,321,811.39	0.0000655107	0.000000000	0.000000000	0.000000000	
497	867.06	CO.SCH.SERV.FD.-GLENDALE	26,465.42		26,465.42	0.0000058251	0.000000000	51,045.05	0.000055307	0.000000000	0.000000000	0.000000000	
498	867.07	DEV.CTR.HDCPD.MINOR-GLENDALE	289,222.66		289,222.66	0.000035490	0.000000000	32,205.69	0.000034859	0.000000000	0.000000000	0.000000000	
499	867.20	GLENDALE UNIF CHILDREN'S CTR FD	164,016.28		164,016.28	0.000021621	0.000000000	19,620.90	0.000021258	0.000000000	0.000000000	0.000000000	
500	868.03	GLENDORA UNIFIED SCHOOL DISTRICT	5,628,845.30		5,628,845.30	0.0000742023	0.000000000	728,133.21	0.000071503	0.000000000	0.000000000	0.000000000	
501	868.06	CO.SCH.SERV.FD.-GLENDORA	239,318.51		239,318.51	0.0000037548	0.000000000	30,953.90	0.000030676	0.000000000	0.000000000	0.000000000	
502	868.07	DEV.CTR.HDCPD.MINOR-GLENDORA	26,465.42		26,465.42	0.000003489	0.000000000	3,421.88	0.000006704	0.000000000	0.000000000	0.000000000	
503	870.03	HACIENDA-LA PUENTE UNIF. SCH.DIS	13,378,880.22		13,378,880.22	0.00001763672	0.000000000	2,331,537.77	0.00001628436	0.000000000	0.000000000	0.000000000	
504	870.06	CO.SCH.SERV.FD.-HACIENDA-LA PUENTE	579,196.34		579,196.34	0.0000008761	0.000000000	99,074.20	0.000008043				

A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross - Adjusted Gross (D.E.)	Adjusted Gross - Adjusted Gross (F.G.H.I.)	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted Net - Adjusted Net (M.N.P.Q.)	Production	Difference		
508	875.07	DEV CTR HDCPD MINOR-INGLEWOOD	50,282.39	0.000000000	0.000000000	0.000000000	0.000000000	8,349.10	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
509	875.20	INGLEWOOD UNIF. CHILDREN'S CTR. FD	43,411.97	0.000000000	0.000000000	0.000000000	0.000000000	7,208.52	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
510	880.03	LA CANADA UNIFIED SCHOOL DIST	8,182.87	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
511	880.06	CO. SCH. SERV. FD. - LA CANADA	320,255.42	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
512	880.07	DEV CTR HDCPD MINOR LA CANADA	9,455.90	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
513	881.03	LAS VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	0.000000000	0.000000000	0.000000000	0.000000000	381,651.94	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
514	881.06	CO. SCH. SERV. FD. - LAS VIRGENES	937,426.84	0.000000000	0.000000000	0.000000000	0.000000000	14,331.29	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
515	883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	0.000000000	0.000000000	0.000000000	0.000000000	12,059,628.46	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
516	883.06	CO. SCH. SERV. FD. - LONG BEACH	2,248,583.78	0.000000000	0.000000000	0.000000000	0.000000000	63,623.65	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
517	883.07	DEV CTR HDCPD MINORS LONG BEACH	324,697.95	0.000000000	0.000000000	0.000000000	0.000000000	43,258.14	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
518	883.20	LONG BEACH CHILDREN'S CENTER FD	1,294,652.27	0.000000000	0.000000000	0.000000000	0.000000000	252,553.50	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
519	887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	0.000000000	0.000000000	0.000000000	0.000000000	36,621,537.87	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
520	887.06	CO. SCH. SERV. FD. - LOS ANGELES	36,251.24	0.000000000	0.000000000	0.000000000	0.000000000	2,031.89	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
521	887.07	DEV. CTR. HDCPD MINOR-LA UNIF.	3,689,036.22	0.000000000	0.000000000	0.000000000	0.000000000	208,564.77	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
522	887.20	LOS ANGELES CHILDREN'S CENTER FD	10,686,037.03	0.000000000	0.000000000	0.000000000	0.000000000	600,890.59	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
523	891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	0.000000000	0.000000000	0.000000000	0.000000000	626,701.54	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
524	891.06	CO. SCH. SERV. FD. - LYNWOOD	167,804.03	0.000000000	0.000000000	0.000000000	0.000000000	28,260.73	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
525	891.07	DEV. CTR. HDCPD MINOR-LYNWOOD	18,524.60	0.000000000	0.000000000	0.000000000	0.000000000	3,119.80	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
526	891.20	LYNWOOD CHILDREN'S CENTER FUND	35,447.85	0.000000000	0.000000000	0.000000000	0.000000000	6,473.16	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
527	892.03	MANHATTAN BEACH UNIFIED SCH DIST	12,505,206.96	0.000000000	0.000000000	0.000000000	0.000000000	48,088.11	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
528	892.06	CO. SCH. SERV. FD. - MANHATTAN BEACH	681,799.22	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
530	892.20	MEACH SCHOOL DISTRICT	149,526.47	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
531	895.03	MONROVIA UNIFIED SCHOOL DISTRICT	6,730,963.41	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
532	895.06	CO. SCH. SERV. FD. - MONROVIA	288,280.30	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
533	895.07	DEV. CTR. HDCPD MINOR-MONROVIA	31,705.02	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
534	895.20	MONROVIA UNIF. CHILDREN'S CTR FD	28,339.53	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
535	899.03	MONTEBELLO UNIFIED SCHOOL DIST	21,932,685.92	0.000000000	0.000000000	0.000000000	0.000000000	6,245,968.62	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
536	899.06	CO. SCH. SERV. FD. - MONTEBELLO	783,174.66	0.000000000	0.000000000	0.000000000	0.000000000	223,965.67	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
536	899.07	DEV. CTR. HDCPD MINOR-MONTEBELLO	36,500.86	0.000000000	0.000000000	0.000000000	0.000000000	10,306.27	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
537	903.03	NORWALK-LA MIRADA UNIF SCH. DIST	13,998,621.99	0.000000000	0.000000000	0.000000000	0.000000000	2,952,240.80	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
539	903.06	CO. SCH. SERV. FD. NORWALK-LA MIRADA	485,987.42	0.000000000	0.000000000	0.000000000	0.000000000	102,522.07	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
540	905.03	PALOS VERDES PENINSULA UNIF. SCH.D	25,875,569.34	0.000000000	0.000000000	0.000000000	0.000000000	145,268.81	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
541	905.06	DEV CTR HDCPD M. PALOS VERDES	1,061,992.28	0.000000000	0.000000000	0.000000000	0.000000000	5,962.21	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
542	905.07	DEV CTR HDCPD M. PALOS VERDES	115,033.24	0.000000000	0.000000000	0.000000000	0.000000000	645.81	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
543	907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	0.000000000	0.000000000	0.000000000	0.000000000	2,051,670.08	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
544	907.06	CO. SCH. SERV. FD. - PARAMOUNT	374,123.45	0.000000000	0.000000000	0.000000000	0.000000000	110,830.24	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
545	907.07	DEV CTR HDCPD MINOR-PARAMOUNT	46,224.02	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
546	909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	0.000000000	0.000000000	0.000000000	0.000000000	4,110,979.93	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
548	909.06	CO. SCH. SERV. FD. - PASADENA	65,524.41	0.000000000	0.000000000	0.000000000	0.000000000	30,569.23	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
549	909.20	DEV. CTR. HDCPD MINOR-PASADENA	289,739.29	0.000000000	0.000000000	0.000000000	0.000000000	7,328.83	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
550	912.03	PASADENA CHILDREN'S CENTER FUND	69,477.67	0.000000000	0.000000000	0.000000000	0.000000000	889,079.37	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
551	912.06	EL RANCHO UNIF /CONS/ SCH. DIST.	5,385,532.78	0.000000000	0.000000000	0.000000000	0.000000000	0	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
552	912.07	DEV. CTR. HDCPD MINOR-EL RANCHO	197.73	0.000000000	0.000000000	0.000000000	0.000000000	32.5	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
553	912.20	EL RANCHO UNIF. CHILDREN'S CTR FD	36,302.57	0.000000000	0.000000000	0.000000000	0.000000000	6,015.80	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
554	915.03	POMONA UNIFIED SCHOOL DISTRICT	20,088.43	0.000000000	0.000000000	0.000000000	0.000000000	3,329.02	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
555	915.06	CO. SCH. SERV. FD. - POMONA	14,315,492.47	0.000000000	0.000000000	0.000000000	0.000000000	3,703,258.28	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
556	915.07	DEV. CTR. HDCPD MINOR-POMONA	670,539.14	0.000000000	0.000000000	0.000000000	0.000000000	173,375.16	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
557	915.20	POMONA CHILDREN'S CENTER FUND	77,547.47	0.000000000	0.000000000	0.000000000	0.000000000	20,049.46	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
558	915.03	REDONDO BEACH UNIFIED SCH DIST	365,811.59	0.000000000	0.000000000	0.000000000	0.000000000	94,585.17	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
559	916.06	CO. SCH. SERV. FD. REDONDO BEACH	13,640,206.27	0.000000000	0.000000000	0.000000000	0.000000000	654,392.28	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
560	916.07	DEV CTR HDCPD MINOR REDO-BCH	5,922,796.34	0.000000000	0.000000000	0.000000000	0.000000000	41,981.79	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
561	918.03	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.55	0.000000000	0.000000000	0.000000000	0.000000000	192,817.52	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
562	918.06	CO. SCH. SERV. FD. - ROWLAND	606,967.33	0.000000000	0.000000000	0.000000000	0.000000000	3,494,700.05	0.000000000	0.000000000	0.000000000	0.000000000	

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A	B	C	D	E	F	G	H	I	J	M	N	P	Q
Acct #	Agency Names	PRODUCTION Gross PTR	VLF Adjustment	Adjusted Gross Pkgs	Adjusted Gross Ratio	Production	Difference	PRODUCTION Combined CRA Loss	Adjusted (CRA) (E)	Adjusted (M) (M)	Adjusted (N) (N)	Production	Difference
571	931.06	CO. SCH. SERV. FD.-SNTA MON-MLBU	102,829.01	0.0000000000	0.0000000000	0.0000000000	0.0000000000	17,603.48	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
572	931.07	DEV CTR HDCPD MINOR-SNTA MON-MLBU	137,107.67	0.0000000000	0.0000000000	0.0000000000	0.0000000000	23,419.88	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
573	931.20	SNTA MON-MLBU-CHILDRENS CTR. FD.	234,007.21	0.0000000000	0.0000000000	0.0000000000	0.0000000000	39,906.80	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
574	935.03	ACTON-AGUA DULCE UNIF SD	1,908,776.45	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
575	935.06	CO. SCH. SERV. FD.-ACTON-AGUA DULCE	86,394.00	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
576	935.07	DEV CTR HDCPD MINOR ACTON-AGUA	7,051.98	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
577	936.03	ALHAMBRA UNIFIED SCHOOL DIST	12,355,307.59	0.0000000000	0.0000000000	0.0000000000	0.0000000000	1,706,986.66	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
578	936.06	CO. SCHOOL SERVICE FUND	607,255.34	0.0000000000	0.0000000000	0.0000000000	0.0000000000	93,295.75	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
579	936.07	DEV CTR HDC MINOR	3,683,156.83	0.0000000000	0.0000000000	0.0000000000	0.0000000000	475,095.95	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
580	936.20	ALHAMBRA CHILDRENS CTR FUND	353,717.03	0.0000000000	0.0000000000	0.0000000000	0.0000000000	54,776.45	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
581	939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	0.0000000000	0.0000000000	0.0000000000	0.0000000000	68,445.06	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
582	939.06	CO. SCH. SERV. FD.- SOUTH PASADENA	195,703.10	0.0000000000	0.0000000000	0.0000000000	0.0000000000	3,225.29	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
583	939.07	DEV CTR HDCPD MINOR-SO. PASADENA	20,799.61	0.0000000000	0.0000000000	0.0000000000	0.0000000000	351.94	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
584	947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,567.94	0.0000000000	0.0000000000	0.0000000000	0.0000000000	31,128.95	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
585	947.06	CO. SCH. SERV. FD.- TEMPLE CITY	193,680.40	0.0000000000	0.0000000000	0.0000000000	0.0000000000	1,658.11	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
586	947.07	DEV CTR HDCPD MINOR-TEMPLE CITY	99,382.24	0.0000000000	0.0000000000	0.0000000000	0.0000000000	8,284.52	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
587	955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	0.0000000000	0.0000000000	0.0000000000	0.0000000000	1,084,906.88	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
588	955.06	CO. SCH. SERV. FD.- TORRANCE	1,323,989.39	0.0000000000	0.0000000000	0.0000000000	0.0000000000	40,900.24	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
589	955.07	DEV CTR HDCPD MINOR-TORRANCE	158,417.43	0.0000000000	0.0000000000	0.0000000000	0.0000000000	4,893.66	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
590	980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,362,083.33	0.0000000000	0.0000000000	0.0000000000	0.0000000000	2,944,837.13	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
591	980.06	CO. SCH. SERV. FD.-WALNUT VALLEY	55,503.32	0.0000000000	0.0000000000	0.0000000000	0.0000000000	117,566.78	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
592	980.07	DEV CTR HDCPD MINOR-WALNUT VY.	6,493,708.92	0.0000000000	0.0000000000	0.0000000000	0.0000000000	1,637,824.06	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
593	985.03	WEST COVINA UNIF. SCHOOL DIST	274,212.02	0.0000000000	0.0000000000	0.0000000000	0.0000000000	69,154.60	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
594	985.06	CO. SCH. SERV. FD.- WEST COVINA	30,466.84	0.0000000000	0.0000000000	0.0000000000	0.0000000000	7,682.08	0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
595	985.07	DEV CTR HDCPD MINOR-WEST COVINA		0.0000000000	0.0000000000	0.0000000000	0.0000000000		0.0000000000	0.0000000000	0.0000000000	0.0000000000	0.0000000000
596													
597		GRAND TOTAL	7,585,810,526.29	0.0000000000	0.0000000000	1,0000000000	0.0000000000	793,447,668.90	0.0000000000	0.0000000000	0.0000000000	1,0000000000	0.0000000000

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ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
001.05	LOS ANGELES COUNTY GENERAL	2,911,949,627.21	.383867964	375,498,990.44	2,536,450,636.77	.373426851
003.01	L A COUNTY LIBRARY	50,522,821.69	.006660174	7,309,530.78	43,213,290.91	.006362041
005.05	ROAD DIST # 1	891,593.81	.000117534	5,059.32	886,534.49	.000130519
005.10	ROAD DIST # 2	493,100.62	.000065003	5,366.18	487,734.44	.000071806
005.15	ROAD DIST # 3	339,489.09	.000044753	.00	339,489.09	.000049981
005.20	ROAD DIST # 4	603,288.53	.000079529	.00	603,288.53	.000088819
005.25	ROAD DIST # 5	1,745,275.25	.000230071	2,004.88	1,743,270.37	.000256652
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	381,044,532.88	.050231222	50,716,189.31	330,328,343.57	.048632317
007.31	L A C FIRE-FFW	80,105,395.52	.010559899	5,492,296.53	74,613,098.99	.010984852
009.45	BELL LIGHTING DISTRICT	191,640.40	.000025263	42,295.25	149,345.15	.000021987
009.55	BELL GARDENS LIGHTING DISTRICT	296,493.50	.000039085	59,185.30	237,308.20	.000034938
011.20	LAWDALE LIGHTING DISTRICT	384,427.66	.000050677	63,383.35	321,044.31	.000047265
011.45	LONGDEN LIGHTING DISTRICT	22,496.66	.000002966	2,242.96	20,253.70	.000002982
016.45	CO LIGHTING MAINT DIST NO 1472	185,322.05	.000024430	3,058.36	182,263.69	.000026834
017.70	CO LIGHTING MAINT DIST NO 1575	175,299.82	.000023109	.00	175,299.82	.000025808
018.30	CO. LTG. MAINT. D#1616-CONS	593,072.88	.000078182	421,365.90	171,706.98	.000025279
019.40	CO LIGHTING MAINT DIST NO 1687	8,547,186.79	.001126733	150,982.82	8,396,203.97	.001236124
019.56	CO LIGHTING MAINT DIST NO 1697	835,665.53	.000110162	122,553.17	713,112.36	.000104987
020.20	CO LIGHTING MAINT DIST NO 1744	475,350.64	.000062663	.00	475,350.64	.000069983
021.66	CO LIGHTING MAINT DIST NO 1866	129,171.19	.000017028	26,001.48	103,169.71	.000015189
023.06	CO LIGHTING MAINT DIST NO 10006	558,712.23	.000073652	.00	558,712.23	.000082256
023.32	CO LIGHTING MAINT DIST NO 10032	282,996.70	.000037306	3,774.99	279,221.71	.000041108
023.38	CO LIGHTING MAINT DIST NO 10038	107,930.82	.000014228	.00	107,930.82	.000015890
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	410,964.31	.000054175	56,487.68	354,476.63	.000052188
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	53,662.84	.000007074	29,108.99	24,553.85	.000003615
023.49	CO LIGHTING MAINT DIST NO 10049	22,153.19	.000002920	17,101.44	5,051.75	.000000744
023.66	CO LIGHTING MAINT DIST NO 10066	485,566.80	.000064010	183,403.17	302,163.63	.000044486
023.75	COUNTY LIGHTING MAINT 10075	56,437.14	.000007440	.00	56,437.14	.000008309
023.81	COUNTY LTG. DIST. - CALABASAS	211,064.25	.000027824	.00	211,064.25	.000031074
023.82	COUNTY LTG. DIST. - MALIBU	299,376.29	.000039465	.00	299,376.29	.000044075
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	12,395,831.34	.001634081	1,910,187.06	10,485,644.28	.001543740
030.70	LA CO FLOOD CONTROL MAINT	70,117,003.40	.009243179	10,807,443.84	59,309,559.56	.008731801
033.10	ATHENS WOODCREST OLIVETA GARB	302,254.08	.000039845	.00	302,254.08	.000044499
033.30	BELVEDERE GARBAGE DISPOSAL DIST	1,142,329.21	.000150588	107,838.62	1,034,490.59	.000152302
033.60	FIRESTONE GARBAGE DISPOSAL DIST	1,255,910.88	.000165561	79,772.00	1,176,138.88	.000173156
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	317,189.14	.000041813	.00	317,189.14	.000046698
034.00	MESA HEIGHTS GARBAGE DIS DIST	258,169.38	.000034033	.00	258,169.38	.000038009
034.40	WALNUT PARK GARBAGE DISPOSAL	102,462.12	.000013507	.00	102,462.12	.000015085
036.20	BELLA VISTA REC.& PARK DIST	5,843.70	.000000770	.00	5,843.70	.000000860
036.40	HACIENDA REC & PARK DIST	34,169.11	.000004504	.00	34,169.11	.000005031
036.60	MONTEBELLO REC.& PARK DIST	91,116.30	.000012011	.00	91,116.30	.000013415
047.04	LA CO WATERWORKS #40 ANTELOPE VY	929,838.02	.000122576	431,707.55	498,130.47	.000073337
048.40	L A CO WATER WORKS NO 21 MAINT	40,633.20	.000005356	.00	40,633.20	.000005982
049.00	L A CO WATER WORKS NO 29 MAINT	459,436.95	.000060565	.00	459,436.95	.000067640
049.80	L A CO WATER WKS #37-ACTION MAINT	75,115.24	.000009902	.00	75,115.24	.000011059
051.00	L A CO WATER WKS NO 29 CAP OUT	1,204,462.62	.000158778	.00	1,204,462.62	.000177326
051.70	L A CO WATER WKS NO 36 CAP OUT	25,758.25	.000003396	.00	25,758.25	.000003792
051.75	L A CO WATER WKS NO 40 ACO FUND	843,967.38	.000111256	329,433.32	514,534.06	.000075752
053.10	ARTESIA CEMETERY DISTRICT	161,039.54	.000021229	71,637.58	89,401.96	.000013162
053.20	DOWNY CEMETERY DISTRICT	46,612.35	.000006145	6,132.64	40,479.71	.000005960
053.30	LANCASTER CEMETERY DISTRICT	129,437.96	.000017063	64,088.86	65,349.10	.000009621

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AGENCY	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET OF RATIO
053.40	LITTLE LAKE CEMETERY DISTRICT	92,032.12	.000012132	27,958.10	64,074.02	.0000009433
053.90	WILMINGTON CEMETERY DISTRICT	31,650.69	.000004172	3,724.41	27,926.28	.000004111
057.10	ALTADENA LIBRARY DISTRICT MAINT	1,251,494.16	.000164978	25,445.92	1,226,048.24	.000180504
057.60	PALOS VERDES LIBRARY DIST MAINT	4,363,087.77	.000575164	32,057.39	4,331,030.38	.000637632
059.60	MIRALESTE REC & PARK DIST	78,296.79	.000010321	.00	78,296.79	.000011527
059.70	RIDGECREST RANCHOS REC & PK DIST	13,213.04	.000001742	.00	13,213.04	.000001945
059.90	WESTFIELD REC. & PARK DIST # 12	26,909.47	.000003547	.00	26,909.47	.000003962
061.00	ANTELOPE VLY MOSQ & VECTOR CONTR	230,806.97	.000030426	111,436.36	119,370.61	.000017574
061.10	L A CO WEST VECTOR CONTROL DIST.	677,512.07	.000089313	59,694.10	617,817.97	.000090958
061.20	COMPTON CREEK MOSQUITO ABATE	90,153.44	.000011884	18,791.12	71,362.32	.000010506
061.80	GREATER L A CO VECTOR CONTROL	1,150,625.93	.000151681	161,000.09	989,625.84	.000145697
066.05	CO SANITATION DIST NO 1 OPERAT	2,501,420.77	.000329750	609,422.34	1,891,998.43	.000278548
066.10	CO SANITATION DIST NO 2 OPERAT	4,568,696.36	.000602269	1,066,123.77	3,502,572.59	.000515663
066.15	CO SANITATION DIST NO 3 OPERAT	3,500,992.28	.000461519	803,146.87	2,697,845.41	.000397188
066.20	CO SANITATION DIST NO 4 OPERAT	271,458.33	.000035785	18,567.91	252,890.42	.000037232
066.25	CO SANITATION DIST NO 5 OPERAT	6,870,624.21	.000905721	488,895.80	6,381,728.41	.000939545
066.30	CO SANITATION DIST NO 8 OPERAT	1,654,466.44	.000218100	356,911.36	1,297,555.08	.000191031
066.35	CO SANITATION DIST NO 9 OPERAT	64,731.48	.000008533	.00	64,731.48	.000009530
066.45	CO SANIT DIST NO 14 OPERATING	1,760,314.94	.000232054	1,251,994.92	508,320.02	.000074837
066.50	CO SANIT DIST NO 15 OPERATING	4,351,710.45	.000573665	664,612.15	3,687,098.30	.000542830
066.55	CO SANIT DIST NO 16 OPERATING	2,855,603.24	.000376440	467,907.44	2,387,695.80	.000351527
066.60	CO SANIT DIST NO 17 OPERATING	296,814.75	.000039128	7,554.83	289,259.92	.000042586
066.65	CO SANIT DIST NO 18 OPERATING	2,937,430.30	.000387227	908,864.03	2,028,566.27	.000298654
066.70	CO SANIT DIST NO 19 OPERATING	1,022,357.77	.000134772	327,570.77	694,787.00	.000102289
066.75	CO SANIT DIST NO 20 OPERATING	935,489.30	.000123321	477,880.78	457,608.52	.000067371
066.80	CO SANIT DIST NO 21 OPERATING	3,109,070.85	.000409853	918,006.56	2,191,064.29	.000322578
066.85	CO SANIT DIST NO 22 OPERATING	2,775,204.88	.000365842	820,428.56	1,954,776.32	.000287790
066.90	CO SANIT DIST NO 23 OPERATING	328,441.33	.000043297	66,950.67	261,490.66	.000038498
067.05	CO SANIT DIST NO 26 OPERATING	1,763,863.96	.000232521	4,488.06	1,759,375.90	.000259023
067.10	CO SANIT DIST NO 27 OPERATING	175,789.33	.000023173	.00	175,789.33	.000025880
067.15	CO SANIT DIST NO 28 OPERATING	303,906.70	.000040063	.00	303,906.70	.000044742
067.20	CO SANIT DIST NO 29 OPERATING	141,584.47	.000018664	88,677.43	52,907.04	.000007789
067.35	CO SANIT DIST NO 32 OPERATING	2,298,036.18	.000302939	28,343.27	2,269,692.91	.000334154
067.80	SOUTH BAY CITIES SANIT DIST OPER	2,550,247.46	.000336187	39,618.82	2,510,628.64	.000369625
068.05	ANTELOPE VY RESOURCE CONSERV DIST	163,131.16	.000021505	59,689.98	103,441.18	.000015229
068.22	RCD OF THE SANTA MONICA MTS	154,802.79	.000020407	1,441.36	153,361.43	.000022579
095.80	BEACH CITIES HOSPITAL DIST	1,705,147.40	.000224781	44,381.05	1,660,766.35	.000244505
100.01	CITY-ALHAMBRA TD #1	12,069,986.43	.001591127	1,526,353.02	10,543,633.41	.001552278
100.52	CITY-ALHAMBRA LT DIST #1	980,205.68	.000129216	176,546.93	803,658.75	.000118318
101.01	CITY-AGOURA HILLS TD #1	3,184,820.12	.000419839	124,765.72	3,060,054.40	.000450514
104.01	CITY-ARCADIA TD #1	9,742,040.95	.001284245	411,099.78	9,330,941.17	.001373740
106.01	CITY-ARTESIA TD #1	1,568,258.60	.000206736	43,656.88	1,524,601.72	.000224458
108.01	CITY-AVALON TD #1	1,330,135.17	.000175345	940,638.69	389,496.48	.000057343
112.01	CITY-AZUSA TD #1	6,070,217.36	.000800207	1,115,784.41	4,954,432.95	.000729412
114.01	CITY-BALDWIN PK TD #1	6,950,722.49	.000916279	740,454.24	6,210,268.25	.000914302
114.51	CITY-BALDWIN PK CONSOL. LT DIST	688,208.08	.000090723	147,784.68	540,423.40	.000079563
116.01	CITY-BELL TD #1	2,728,369.07	.000359667	181,844.61	2,546,524.46	.000374910
118.01	CITY-BELLFLOWER TD #1	6,293,408.98	.000829629	107,523.87	6,185,885.11	.000910712
118.41	CITY-BELLFLOWER VEHICLE PD #1	220.53	.000000029	88.38	132.15	.000000019
119.01	CITY-BELL GARDEN TD #1	3,375,600.62	.000444989	300,940.26	3,074,660.36	.000452664
120.01	CITY-BEV HILLS TD #1	25,404,845.79	.003348996	.00	25,404,845.79	.003740207

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
182.01	CITY-LA MIRADA TD #1	5,424,447.23	.000715078	734,668.87	4,689,778.36	.000690449
182.21	LA MIRADA - S. E. REC AND PARK	2,155,684.44	.000284173	424,591.45	1,731,092.99	.000254859
183.01	CITY-LIMITA TD #1	2,042,118.11	.000269202	.00	2,042,118.11	.000300649
183.21	LOMITA WATERWORKS #13 ANNEY	431,118.41	.000056832	.00	431,118.41	.000063471
184.01	CITY-LONG BEACH TD #1	97,839,586.21	.012897710	14,597,982.30	83,241,603.91	.012255176
185.01	CITY-LA CANADA-F TD #1	3,795,595.44	.000500355	.00	3,795,595.44	.000558803
186.01	CITY-LANCASTER TD #1	12,247,294.07	.001614500	2,531,031.43	9,716,262.64	.001430469
186.51	LANCASTER LIGHTING MAINT DIST	542,597.30	.000071528	478,318.71	64,278.59	.000094663
187.01	CITY-LA HABRA HT TD # 1	1,182,507.76	.000155884	.00	1,182,507.76	.000174094
188.01	CITY-LOS ANGELES TD #1	984,265,562.45	.129750876	42,575,513.63	941,690,048.82	.138639538
200.01	CITY-LYNWOOD TD #1	6,082,051.61	.000801767	560,083.02	5,521,968.59	.000812967
203.01	CITY-MALIBU TD # 1	5,004,202.73	.000559679	.00	5,004,202.73	.000736740
204.01	CITY-MANHATTAN B TD #1	13,752,289.59	.001812897	.00	13,752,289.59	.002024669
208.01	CITY-MAYWOOD TD #1	2,013,239.06	.000265395	169,290.43	1,843,948.63	.000271474
212.01	CITY-MONROVIA TD #1	7,252,657.80	.000956082	1,229,959.81	6,022,697.99	.000886687
216.01	CITY-MONTEBELLO TD #1	6,967,355.33	.000918472	1,336,163.18	5,631,192.15	.000829048
220.01	CITY-MONTEREY PK TD #1	9,714,550.74	.001280621	1,175,848.10	8,538,702.64	.001257103
222.01	CITY-NORWALK TD #1	9,016,843.19	.001188646	382,217.75	8,634,625.44	.001271226
222.21	NORWALK - S. E. REC AND PARK	2,327,422.36	.000306813	458,410.41	1,869,011.95	.000275164
224.01	CITY-PALOS VRD E TD #1	5,034,786.83	.000663711	.00	5,034,786.83	.000741242
225.01	CITY-PALMDALE TD #1	12,550,575.69	.001654481	1,834,441.04	10,716,134.65	.001577674
226.01	CITY-PARAMOUNT TD #1	4,638,643.41	.000611489	490,289.98	4,148,353.43	.000610738
228.01	CITY-PASADENA TD #1	38,140,487.78	.005027872	5,078,806.62	33,061,681.16	.004867479
230.01	CITY-PICO RIVERA TD #1	5,779,038.32	.000761822	291,737.92	5,487,300.40	.000807863
230.61	PICO RIVERA LTG MAINT #2 ZN A	16,680.83	.000002199	1,223.47	15,457.36	.000002276
230.62	PICO RIVERA LTG MAINT #2 ZN B	568,394.37	.000074929	104,517.20	463,877.17	.000068294
232.01	CITY-POMONA TD #1	24,053,131.00	.0003170806	6,056,009.96	17,997,121.04	.002649611
232.41	CITY-POMONA VEHICLE PD #1	797.18	.000000105	251.56	545.62	.000000080
232.42	CITY-POMONA VEHICLE PD #2	6,798.12	.000000896	1,544.51	5,253.61	.000000773
232.43	CITY-POMONA VEHICLE PD #3	3,661.83	.000000483	2,572.24	1,089.59	.000000160
232.44	CITY-POMONA VEHICLE PD #4	1,695.65	.000000224	829.99	865.66	.000000127
232.45	CITY-POMONA PEDESTRIAN MALL	1,621.67	.000000214	485.44	1,136.23	.000000167
234.01	CITY-RANCHO P V TD #1	6,743,419.02	.000888952	46,996.94	6,696,422.08	.000985875
234.21	CITY-RANCHO P V ELPRADO REC & PK	1,383.96	.000000182	.00	1,383.96	.000000204
234.50	RANCHO P V LIGHTING MAINT DIST	377,877.64	.000049814	.00	377,877.64	.000056333
236.01	CITY-REDONDO BCH TD #1	17,391,927.63	.002292692	986,470.95	16,405,456.68	.002415280
237.01	CITY-ROSEMead TD #1	4,773,175.10	.000629224	223,943.98	4,549,231.12	.000669757
237.22	CITY-ROSEMead MAINT DIST #1	1,909.11	.000000252	565.07	1,344.04	.000000198
237.51	CITY-ROSEMead LIGHTING DIST	616,324.08	.000081247	91,204.73	525,119.35	.000077310
238.01	CITY-ROLLING HLS TD #1	707,592.26	.000093278	.00	707,592.26	.000104175
239.01	CITY-ROLL HLS ES TD #1	1,705,193.54	.000224787	.00	1,705,193.54	.000251046
240.01	CITY-S FERNANDO TD #1	3,039,121.84	.000400632	733,839.71	2,305,282.13	.000339393
241.01	CITY-SAN DIMAS TD #1	4,220,985.88	.000556432	390,242.29	3,830,743.59	.000563978
241.41	CITY-SAN DIMAS VEHICLE PD #1	1,434.94	.000000189	1,294.49	140.45	.000000021
241.42	CITY-SAN DIMAS VEHICLE PD #2	68.09	.000000009	61.59	6.50	.000000001
241.61	CITY-SAN DIMAS LT DIST ZN A	790,625.61	.000104224	120,903.14	669,722.47	.000098599
241.62	CITY-SAN DIMAS LT DIST ZN B	61,049.15	.000008048	6,257.58	54,791.57	.000008067
244.01	CITY-SAN GABRIEL TD #1	4,850,845.59	.000639463	44,978.70	4,805,866.89	.000707540
248.01	CITY-SAN MARINO TD #1	7,870,930.34	.001037586	.00	7,870,930.34	.001158791
249.01	CITY-SANTA CLARITA TD #1	17,167,223.28	.002263070	69,216.52	17,098,006.76	.002517240
249.32	STA CLRTA STREET LIGHT MAINT #2	1,758,286.90	.000231786	22,888.39	1,735,398.51	.000255493

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	AGE NET RATIO
249.76	VLNCIA AREAWIDE LDSCP T1A S.C.	487,818.68	.000054307	.00	487,818.68	.000071819
249.77	LDSCP MISC MAINT #01 ZN T2 S.C.	55,437.95	.000007308	.00	55,437.95	.000008162
249.78	LDSCP MISC MAINT #01 ZN T3 S.C.	39,793.63	.000005246	.00	39,793.63	.000005859
249.79	LDSCP MISC MAINT #01 ZN T4 S.C.	20,106.07	.000002650	.00	20,106.07	.000002960
249.82	LDSCPE MISC MAINT #01 ZN T5 S.C.	35,243.82	.000004646	.00	35,243.82	.000005189
250.01	CITY-SANTA FE SP TD #1	3,917,646.00	.000516444	1,599,434.95	2,318,211.05	.000341297
252.01	CITY-SANTA MONIC TD #1	29,497,893.96	.003888562	6,697,012.58	22,800,881.38	.003356841
256.01	CITY-SIERRA MADR TD #1	3,107,921.72	.000409702	241,191.94	2,866,729.78	.000422052
256.51	CITY-SIERRA MADR LT MAIN DIST #1	1,033.89	.000000136	.00	1,033.89	.000000152
256.53	CITY-SIERRA MADR LT MAIN #3 ZN A	1,002.65	.000000132	790.39	212.26	.000000031
256.54	CITY-SIERRA MADR LT MAIN #3 ZN B	1,159.65	.000000153	930.49	229.16	.000000034
260.01	CITY-SIGNAL HILL TD #1	1,517,871.07	.000200093	588,689.48	929,181.59	.000136798
262.01	CITY-SO EL MONTE TD #1	2,105,069.75	.000277501	186,414.36	1,918,655.39	.000282472
262.21	CITY-SO EL MONTE M.I.D.-ROSEMEAD	2,072.24	.000000273	1,101.02	971.22	.000000143
262.22	CITY-SO EL MONTE MID-TRACT 28057	235.22	.000000031	212.77	22.45	.000000003
264.01	CITY-SOUTH GATE TD #1	7,872,442.68	.001037785	474,684.81	7,397,757.87	.001089129
268.01	CITY-SO PASADENA TD #1	7,026,337.33	.000926247	120,022.85	6,906,314.48	.001016776
270.01	CITY-TEMPLE CITY TD #1	3,517,327.91	.000463672	46,282.73	3,471,045.18	.000511022
270.60	CITY-TEMPLE CITY MUN LT DIST	46,815.22	.000006171	2,186.30	44,628.92	.000006570
270.61	CITY-TEMPLE CITY MUN LT DIS ZN A	403,244.30	.000053158	17,974.59	385,269.71	.000056721
270.62	CITY-TEMPLE CITY MUN LT DIS ZN B	83,626.82	.000011024	.00	83,626.82	.000012312
272.01	CITY-TORRANCE TD #1	28,789,729.02	.003795208	838,103.22	27,951,625.80	.004115155
276.01	CITY-VERNON TD #1	2,600,557.19	.000342819	564,484.32	2,036,072.87	.000299759
278.01	CITY-WALNUT TD #1	3,796,078.69	.000500418	1,000,480.87	2,795,597.82	.000411580
280.01	CITY-WEST COVINA TD #1	14,738,369.22	.001942887	2,209,043.95	12,529,325.27	.001844620
280.22	CITY-WEST COVINA MUN MAIN DIS #1	73,641.07	.000009708	.00	73,641.07	.000010842
280.80	CITY-WEST COVINA SEWER MAIN DIST	173,343.20	.000022851	34,424.90	138,918.30	.000020452
282.01	CITY-W LAKE VILL TD # 1	1,816,724.90	.000239490	.00	1,816,724.90	.000267466
282.21	WESTLAKE VG A WIDE LDSCAPE M.#11	234,686.95	.000030938	.00	234,686.95	.000034552
282.22	WLKE VG L LDSCAPE M.#12 1ST NBHD	66,293.15	.000008739	.00	66,293.15	.000009760
282.23	WESTLKE VG LOCAL LDSCAPE M D #13	16,634.51	.000002193	.00	16,634.51	.000002449
282.31	WESTLAKE VG LIGHTING MAINT #1	164,558.55	.000021693	.00	164,558.55	.000024227
283.01	CITY W HOLLYWOOD	9,794,087.42	.001291106	471,530.24	9,322,557.18	.001372506
283.31	W HOLLYWOOD LIGHTING MAINT DIST	557,170.15	.000073449	38,385.32	518,784.83	.000076378
284.01	CITY-WHITTIER TD #1	8,725,589.51	.001150251	453,678.44	8,271,911.07	.001217825
284.41	CITY-WHITTIER UPTOWN PD	16,362.16	.000002157	10,111.27	6,250.89	.000000920
284.42	CITY-WHITTIER UPTOWN PD #2	3,927.07	.000000518	2,470.67	1,456.40	.000000214
300.06	ANTELOPE VY.-E.KERN W.AGY-I.D.#3	4,907.19	.000000647	.00	4,907.19	.000000722
300.10	ANTELOPE VY.-EAST KERN WATER AGY	2,653,040.39	.000349737	1,012,648.47	1,640,391.92	.000241505
300.18	ANTELOPE VY.E.KERN W.AG.-I.D.@B@	1,538.99	.000000203	.00	1,538.99	.000000227
300.52	LA PUENTE VALLEY CO WATER DIST	176,552.37	.000002374	46,186.15	130,366.22	.000019193
300.69	QUARTZ HILL WATER DISTRICT	281,974.60	.000037171	83,373.02	198,601.58	.000029239
300.70	ROWLAND WATER DISTRICT	311,703.47	.000041090	129,945.65	181,757.82	.000026759
300.78	WEST VALLEY COUNTY WATER DIST	1,816.72	.000000239	.00	1,816.72	.000000267
301.01	LA HABRA HTS CO WATER DIST	445,652.52	.0000058748	.00	445,652.52	.0000065611
302.01	CASTAIC LAKE WATER AGENCY	13,249,954.56	.001746676	55,365.39	13,194,589.17	.001942562
303.01	VALLEY COUNTY WATER DISTRICT	284,787.54	.000037542	125,796.20	158,991.34	.000023407
308.61	PALMDALE WATER DIST ZONE B	50,301.71	.000006631	.00	50,301.71	.000007406
308.62	PALMDALE WATER DIST ZONE B2	1,501.65	.000000198	.00	1,501.65	.000000221
308.63	PALMDALE WATER DIST ZONE C	8,289.64	.000001093	.00	8,289.64	.000001220
308.65	PALMDALE WATER DIST ZONE E	1,155,238.25	.000152289	449,202.98	706,035.27	.000103945

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
308.66	PALMDALE WATER DIST ZONE A	490,008.41	.000064595	237,169.50	252,838.91	.000037224
308.67	PALMDALE WATER-WESTMONT IMP DIST	152,149.93	.000020057	36.20	152,113.73	.000022395
309.01	NEWHALL COUNTY WATER DISTRICT	66,321.55	.000008743	1,869.38	64,452.17	.0000093489
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	55,239.11	.000007282	.00	55,239.11	.000008133
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	49,713.04	.000006553	.00	49,713.04	.000007319
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	210,020.08	.000027686	.00	210,020.08	.000030920
341.01	LA CANADA IRRIGATION DIST	255,869.34	.000033730	.00	255,869.34	.000037670
342.01	LITTLE ROCK CREEK IRRIGATION DIST	121,371.68	.000016000	.00	121,371.68	.000017869
342.02	LITTLE ROCK CR IRR D-SERV AREA ZN	66,468.28	.000008762	.00	66,468.28	.000009786
343.01	PALM RANCH IRRIGATION DIST	33,814.12	.000004458	.00	33,814.12	.000004978
350.90	WTR REPLENISHMENT DIST OF SO CAL	402,865.82	.000053108	53,607.48	349,258.34	.000051419
350.91	WTR REPLENISHMENT DIST OF SO CAL	165.99	.000000022	19.28	146.71	.000000022
355.05	FOOTHILL MUNICIPAL WATER DIST	23,003.83	.000003032	189.23	22,814.60	.000003359
360.05	FOOTHILL MUN W DIST IMP DIST # 1	12,304.99	.000001622	.00	12,304.99	.000001812
360.10	FOOTHILL MUN W DIST IMP DIST # 2	5,742.43	.000000757	.00	5,742.43	.000000845
360.15	FOOTHILL MUN W DIST IMP DIST # 3	7,355.77	.000000970	.00	7,355.77	.000001083
360.20	FOOTHILL MUN W DIST IMP DIST # 4	10,521.70	.000001387	9.93	10,511.77	.000001548
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	4,773.21	.000000629	.00	4,773.21	.000000703
362.05	HUNTINGTON MUN. WATER DIST	7,647.53	.000001008	.00	7,647.53	.000001126
363.05	LAS VIRGENES MUN WATER DISTRICT	98,125.10	.000012935	2,198.66	95,926.44	.000014123
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	30,372.18	.000004004	.00	30,372.18	.000004472
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	22,406.78	.000002954	7.59	22,399.19	.000003298
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	5,327.29	.000000702	.00	5,327.29	.000000784
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	1,392.33	.000000184	.00	1,392.33	.000000205
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	8,724.36	.000001150	.00	8,724.36	.000001284
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	5,490.74	.000000724	.00	5,490.74	.000000808
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	8,575.84	.000001131	.00	8,575.84	.000001263
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	10,656.59	.000001405	417.03	10,239.56	.000001508
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	1,484.81	.000000196	.00	1,484.81	.000000219
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	3,701.44	.000000488	.00	3,701.44	.000000545
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	51,226.66	.000006753	1,506.87	49,719.79	.000007320
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	14,025.46	.000001849	.00	14,025.46	.000002065
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-2	4,538.31	.000000598	.00	4,538.31	.000000668
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	169.28	.000000022	.00	169.28	.000000025
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	.000015460	330,483.69	842,284.50	.000124005
365.10	THREE VY MWD GLENDORA AREA	87,348.85	.000011515	9,931.82	77,417.03	.000011398
365.15	THREE VY MWD ROWLAND AREA	266,504.35	.000035132	81,298.50	185,205.85	.000027267
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	.000353463	596,123.96	2,085,182.27	.000306989
367.08	SAN GABRIEL VLY MWD-AZUSA REORG	15,992.54	.000002108	3,454.41	12,538.13	.000001846
368.05	UPPER SAN GAB. VY. MUN. WATER	271,052.75	.000035732	53,719.45	217,333.30	.000031997
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	24,736.98	.000003261	8,682.50	16,054.48	.000002364
368.15	UPP.SAN.GAB.VY.MUN.W.-PASADENA A	232.91	.000000031	.00	232.91	.000000034
370.05	WALNUT VALLEY WATER DISTRICT	78,850.01	.000010394	20,074.62	58,775.39	.000008653
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	3,569.45	.000000471	.00	3,569.45	.000000526
370.07	WALNUT VALL WT DIST IMP DIST # 3	328,121.78	.000043255	.00	328,121.78	.000048307
370.08	WALNUT VALL WT DIST IMP DIST #4	79,727.26	.000010510	.00	79,727.26	.000011738
370.09	WALNUT VALL WT DIST IMP DIST # 5	119,253.79	.000015721	53,879.04	65,374.75	.000009625
400.00	EDUCATIONAL REV AUGMENTATION FD	130,141,464.05	.017155908	.00	130,141,464.05	.019159969
400.01	EDUCATIONAL AUG FD IMPOUND	284,031,871.48	.037442521	.00	284,031,871.48	.041816357
400.15	COUNTY SCHOOL SERVICES	10,193,164.69	.001343715	1,097,077.49	9,096,087.20	.001339164
400.21	CHILDREN'S INSTILL TUITION FUND	20,229,454.41	.002666749	2,179,292.24	18,050,162.17	.002657420

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ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
440.01	CATAIC UNION SCHOOL DISTRICT	2,059,025.35	.000271431	.00	2,059,025.35	.000303138
440.06	CO.SCH.SERV.FD.- CASTAIC UNION	401,028.56	.000052866	.00	401,028.56	.000059041
440.07	DEV.CTR. HDCPD.MINOR-CASTAIC	35,149.11	.000004634	.00	35,149.11	.000005175
464.01	EASTSIDE UNION SCHOOL DISTRICT	617,020.05	.000081339	240,771.65	376,248.40	.000055393
464.06	CO.SCH.SERV.FD.- EASTSIDE UNION	118,197.49	.000015581	46,123.96	72,073.53	.000010611
464.07	DEV CTR HDCPD MINOR EASTSIDE UN	9,368.49	.000001235	3,655.72	5,712.77	.000000841
469.01	EAST WHITTIER CITY SCHOOL DIST	2,804,520.30	.000369706	71,585.23	2,732,935.07	.000402354
469.06	CO.SCH.SERV.FD.- EAST WHITTIER	320.84	.000000042	8.29	312.55	.000000046
469.07	DEV.CTR.HDCPD. MINOR-E. WHITTIER	21,555.30	.000002842	550.23	21,005.07	.000003092
473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23	.000394400	322,385.22	2,669,455.01	.000393008
473.06	CO.SCH.SERV.FD.- EL MONTE	382,029.71	.000050361	41,168.56	340,861.15	.000050183
473.07	DEV.CTR.HDCPD.MINOR-EL MONTE	46,015.22	.000006066	4,959.79	41,055.43	.000006044
473.20	EL MONTE CHILDREN,S CENTER FUND	26,335.90	.000003472	2,838.18	23,497.72	.000003459
485.01	GARVEY SCHOOL DISTRICT	1,347,628.17	.000177651	171,488.25	1,176,139.92	.000017356
485.06	CO.SCH.SERV.FD.- GARVEY UNION	160,672.32	.000021181	20,427.70	140,244.62	.000020647
485.07	DEV.CTR.HDCPD.MINOR-GARVEY	17,650.34	.000002327	2,255.05	15,395.29	.000002267
497.01	GORMAN SCHOOL DISTRICT	24,845.56	.000003275	.00	24,845.56	.000003658
497.06	CO.SCH.SERV.FD.- GORMAN	5,283.54	.000000697	.00	5,283.54	.000000778
497.07	DEV CTR HDCPD MINOR GORMAN	424.48	.000000056	.00	424.48	.000000062
501.01	HAWTHORNE SCHOOL DISTRICT	1,882,190.06	.000248120	220,171.39	1,662,018.67	.000244689
501.06	CO.SCH.SERV.FD.- HAWTHORNE	234,616.25	.000030928	27,446.29	207,169.96	.000030500
501.07	DEV CTR HDCPD MINOR-HAWTHORNE	26,937.48	.000003551	3,152.58	23,784.90	.000003502
505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21	.000219403	.00	1,664,351.21	.000245033
505.06	CO.SCH.SERV.FD.- HERMOSA BEACH	264,302.10	.000034842	.00	264,302.10	.000038912
505.07	DEV CTR HDCPD M HERMOSA BEACH C	28,852.90	.000003804	.00	28,852.90	.000004248
513.01	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61	.000069632	.00	528,214.61	.000077766
513.06	CO.SCH.SERV.FD.-HUGHES-ELIZ LAKE	23,749.70	.000003131	.00	23,749.70	.000003497
513.07	DEV CTR HDCPD MINOR HUGHES ELIZ.	1,935.18	.000000255	.00	1,935.18	.000000285
521.01	KEPPEL UNION SCHOOL DISTRICT	641,158.33	.000084521	.00	641,158.33	.000094394
521.06	CO.SCH.SERV.FD.- KEPPEL UNION	99,686.61	.000013141	.00	99,686.61	.000014676
521.07	DEV CTR HDCPD MINOR KEPPEL	8,147.55	.000001074	.00	8,147.55	.000001200
529.01	LANCASTER SCHOOL DISTRICT	2,852,411.08	.000376019	1,829,649.99	1,022,761.09	.000150575
529.06	CO.SCH.SERV.FD.- LANCASTER	421,934.39	.000055622	270,626.48	151,307.91	.000022276
529.07	DEV CTR HDCPD MINOR LANCASTER	40,915.75	.000005394	26,244.78	14,670.97	.000002160
545.01	LAWDALE SCHOOL DISTRICT	1,440,973.15	.000189956	203,959.31	1,237,013.84	.000182118
545.06	CO.SCH.SERV.FD.- LAWDALE	155,150.66	.000020453	21,962.10	133,188.56	.000019609
545.07	DEV CTR HDCPD MINOR-LAWDALE	21,463.80	.000002829	3,038.30	18,425.50	.000002713
549.01	LENNOX SCHOOL DISTRICT	477,159.89	.000062902	50,460.83	426,699.06	.000062820
549.06	CO.SCH.SERV.FD.- LENNOX	62,258.51	.000008207	6,585.75	55,672.76	.000008196
549.07	DEV. CTR. HDCPD. MINOR - LENNOX	7,017.30	.000000925	742.37	6,274.93	.000000924
553.01	LITTLE LAKE CITY SCHOOL DISTRICT	1,748,439.66	.000230488	634,438.03	1,114,001.63	.000164008
553.06	CO.SCH.SERV.FD.- LITTLE LAKE	159.23	.000000021	59.93	99.30	.000000015
553.07	DEV.CTR.HDCPD.MINOR-LITTLE LAKE	33,880.55	.000004466	12,243.06	21,637.49	.000003186
561.01	LOS NIETOS SCHOOL DISTRICT	1,457,453.86	.000192129	594,074.29	863,379.57	.000127110
561.06	CO.SCH.SERV.FD.- LOS NIETOS	107.16	.000000014	44.43	62.73	.000000009
561.07	DEV.CTR.HDCPD.MINOR-LOS NIETOS	15,575.33	.000002053	6,348.65	9,226.68	.000001358
561.20	LOS NIETOS CHILDRENS CTR FUND	21,213.28	.000002796	8,647.43	12,565.85	.000001850
565.01	LOWELL JOINT SCHOOL DISTRICT	1,156,525.98	.000152459	5,743.26	1,150,782.72	.000169423
565.06	CO.SCH.SERV.FD.- LOWELL JOINT	187.29	.000000025	.67	186.62	.000000027
565.07	DEV.CTR.HDCPD.MINOR-LOWELL JOINT	21,524.18	.000002837	106.91	21,417.27	.000003153
577.01	MOUNTAIN VIEW SCHOOL DISTRICT	1,149,026.85	.000151471	95,545.22	1,053,481.63	.000155098

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	AGE NET RATIO
577.06	CO.SCH.SERV.FD.- MOUNTAIN VIEW	168,774.60	.0000222249	14,036.61	154,737.99	.0000222781
577.07	DEV.CTR.HDCPD.MINOR-MT. VIEW	20,477.06	.000002699	1,703.00	18,774.00	.000002764
577.20	MT.VIEW CHILDREN,S CENTER FUND	43,154.28	.000005689	3,588.94	39,565.34	.000005825
581.01	NEWHALL SCHOOL DISTRICT	5,523,795.09	.000728175	76,254.89	5,447,540.20	.000802010
581.06	CO.SCH.SERV.FD.- NEWHALL	535,161.48	.000070548	7,311.76	527,849.72	.000077712
581.07	DEV.CTR. HDCPD.MINOR-NEWHALL	58,982.30	.000007775	804.93	58,177.37	.000008565
593.01	PALMDALE SCHOOL DISTRICT	2,885,441.21	.000380373	1,039,628.70	1,845,812.51	.000271748
593.06	CO.SCH.SERV.FD.- PALMDALE	512,250.47	.000067527	184,541.06	327,709.41	.000048247
593.07	DEV CTR HDCPD MINOR PALMDALE	48,661.70	.000006415	17,502.52	31,159.18	.000004587
629.01	ROSEMEAD SCHOOL DISTRICT	1,240,421.88	.000163519	51,465.57	1,188,956.31	.000175043
629.06	CO.SCH.SERV.FD.- ROSEMEAD	141,068.55	.000018596	5,853.31	135,215.24	.000019907
629.07	DEV.CTR.HDCPD.MINOR-ROSEMEAD	16,925.25	.000022231	702.27	16,222.98	.000002388
645.01	SAUGUS UNION SCHOOL DISTRICT	5,355,022.39	.000705926	2,470.30	5,352,552.09	.000788025
645.06	CO.SCH.SERV.FD.- SAUGUS UNION	771,781.46	.000101740	355.84	771,425.62	.000113572
645.07	DEV.CTR.HDCPD.-SAUGUS UNION	88,384.88	.000011651	40.78	88,344.10	.000013006
657.01	SOUTH WHITTIER SCHOOL DISTRICT	1,699,752.57	.000224070	549,901.43	1,149,851.14	.000169286
657.06	CO.SCH.SERV.FD.- SOUTH WHITTIER	112.94	.000000015	37.02	75.92	.000000011
657.20	SO.WHITTIER CHILDREN,S CENTER F.	22,124.28	.000002917	7,186.06	14,938.22	.000002199
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	3,165,319.73	.000417268	.00	3,165,319.73	.0000466012
665.06	CO.SCH.SERV.FD.- SULPHUR SPRINGS	281,270.82	.000037079	.00	281,270.82	.000041410
665.07	DEV.CTR.HDCPD-MINOR-SULPHUR SPGS	31,240.13	.000004118	.00	31,240.13	.000004599
669.01	VALLE LINDO SCHOOL DISTRICT	211,079.54	.000027826	18,367.58	192,711.96	.000028372
669.06	CO.SCH.SERV.FD.- VALLE LINDO	27,915.46	.000003680	2,429.41	25,486.05	.000003752
669.07	DEV.CTR.HDCPD.MINOR-VALLE LINDO	3,419.62	.000000451	297.62	3,122.00	.000000460
689.01	WESTSIDE UNION SCHOOL DISTRICT	2,731,586.04	.000360092	591,677.01	2,139,909.03	.000315046
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	347,215.23	.000045772	76,435.69	270,779.54	.000039865
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	36,011.08	.000004747	7,953.00	28,058.08	.000004131
695.01	WHITTIER CITY SCHOOL DISTRICT	3,141,918.74	.000414184	521,004.91	2,620,913.83	.000385862
695.06	CO.SCH.SERV.FD.- WHITTIER	292.33	.000000039	48.74	243.59	.000000036
695.07	DEV.CTR.HDCPD.MINOR-WHITTIER	1,356.19	.000000179	228.19	1,128.00	.000000166
705.01	WILSONA SCHOOL DISTRICT	412,816.74	.000054420	.00	412,816.74	.000060777
705.06	CO.SCH.SERV.FD.- WILSONA	40,830.82	.000005383	.00	40,830.82	.000006011
705.07	DEV CTR HDCPD MINOR WILSONA	3,348.42	.000000441	.00	3,348.42	.000000493
709.01	WISEBURN SCHOOL DISTRICT	2,791,059.34	.000367932	87,186.24	2,703,873.10	.000398075
709.06	CO.SCH.SERV.FD.- WISEBURN	541,671.24	.000071406	16,920.73	524,750.51	.000077256
709.07	DEV CTR HDCPD MINOR - WISEBURN	66,342.13	.000008746	2,072.43	64,269.70	.000009462
710.01	SNOWLINE JOINT UNIFIED SCH DIST	31,321.49	.000004129	.00	31,321.49	.000004611
713.02	ALHAMBRA CITY HIGH SCHOOL DIST	2,432,373.95	.000320648	267,581.41	2,164,792.54	.000318710
713.06	CO.SCH.SERV.FD.- ALHAMBRA HIGH	8,756.82	.000001154	981.37	7,775.45	.000001145
713.07	ALHAMBRA HIGH-ELEM SCHOOL FUND	1,086,828.96	.000143271	119,568.80	967,260.16	.000142404
717.02	ANTELOPE VALLEY UNION HIGH SCH.	17,936,353.20	.002364461	6,340,059.76	11,596,293.44	.001707255
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	66,074.28	.000008710	23,299.95	42,774.33	.000006297
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	5,174,762.54	.000682163	2,117,578.14	3,057,184.40	.000450091
717.08	ANTELOPE VY.UN.HI.-K.P.S.-ELEM	3,604,856.84	.000475211	986,687.57	2,618,169.27	.000385458
725.02	CENTINELA VAL UNION HIGH SCH DIS	11,369,795.48	.001498824	903,685.76	10,466,109.72	.001540864
725.07	CENTINELA VY.HIGH-ELEM SCH. FUND	5,075,718.35	.000669107	403,429.89	4,672,288.46	.000687874
745.02	EL MONTE UNION HIGH SCHOOL DIST	8,175,585.79	.001077747	721,213.39	7,454,372.40	.001097464
745.06	CO.SCH.SERV.FD.- EL MONTE	32,103.44	.000004232	2,832.80	29,270.64	.000004309
745.07	EL MONTE HIGH-ELEM SCHOOL FUND	3,643,191.53	.000480264	321,394.26	3,321,797.27	.000489049
745.20	CHILDREN'S CTR FUND EL MONTE HI	28,904.19	.000003810	2,550.08	26,354.11	.000003880
753.02	FULLERTON UNION HIGH SCHOOL DIST	1,343,018.40	.000177043	6,668.85	1,336,349.55	.000196743

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NET RATIO

NET OF CRA PTR

COMBINED CRA LOSS

GROSS RATIO

GROSS PTR

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
753.07	FULLERTON UN. HIGH-ELEM SCH. FD.	654,578.31	.000086290	3,250.36	651,327.95	.000095891
757.02	HART WILLIAM S UNION HIGH	19,346,202.16	.002550314	78,147.03	19,268,055.13	.002836723
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	80,627.97	.000010629	325.78	80,302.19	.000011822
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	10,180,408.23	.001342033	41,118.52	10,139,289.71	.001492749
785.02	VICTOR VALLEY JOINT UNION H.S.D.	27,275.44	.000003596	.00	27,275.44	.000004016
785.06	CO.SCH.SERV.FD.- VICTOR VALLEY	156.47	.000000021	.00	156.47	.000000023
789.02	WHITTIER UNION HIGH SCHOOL DIST	13,602,279.50	.001793121	2,838,375.43	10,763,904.07	.001584707
789.07	WHITTIER HIGH-ELEM SCHOOL FUND	5,804,893.50	.000765230	1,211,416.74	4,593,476.76	.000676271
789.08	DEV CTR HDCPD MINOR WHITTIER	22,162.21	.000002922	4,642.99	17,519.22	.000002579
790.04	CERRITOS COMMUNITY COLLEGE DIST	6,789,032.69	.000894965	1,419,782.31	5,369,250.38	.000790483
791.04	CITRUS COMMUNITY COLLEGE DIST	3,477,665.02	.000458443	736,486.69	2,741,178.33	.000403568
791.20	CHILDREN'S CTR FUND CITRUS C C	90,701.15	.000011957	19,202.26	71,498.89	.000010526
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	5,131,479.58	.000676458	1,760,468.67	3,371,010.91	.000496294
793.04	COMPTON COMMUNITY COLLEGE DIST.	2,597,257.36	.000342384	553,926.83	2,043,330.53	.000300828
793.20	CHILDREN'S CTR FUND COMPTON C C	829,551.56	.000109356	176,827.47	652,724.09	.000096097
797.04	EL CAMINO COMMUNITY COLLEGE DIST	18,055,748.43	.002380200	858,961.92	17,196,786.51	.002531783
800.04	GLENDALE COMMUNITY COLLEGE DIST	6,923,773.40	.000912727	828,262.24	6,095,511.16	.000897407
805.04	L.A.CITY COMMUNITY COLLEGE DIST	113,068,578.44	.004905273	8,047,711.99	105,020,866.45	.015461610
805.20	L.A.COMM.COLL.CHILDREN'S CTR FD	1,169,527.13	.000154173	83,017.63	1,086,509.50	.000159960
807.04	LONG BEACH COMMUNITY COLLEGE DI.	9,315,447.47	.001228010	1,817,462.73	7,497,984.74	.001103885
807.20	CHILDREC'S CTR FUND LG BCH C C	110,779.40	.000014604	21,615.81	89,163.59	.000013127
809.04	MT.SAN ANTONIO COMMUNITY COLLEGE	14,886,583.37	.001962425	3,280,998.30	11,605,585.07	.001708623
809.20	MT SAN ANTONIO CHILDRENS CTR FD	143,648.18	.000018936	31,936.78	111,711.40	.000016447
810.04	SANTA MONICA COMMUNITY COLLEGE D	9,699,877.85	.001278687	1,660,555.92	8,039,321.93	.001183583
811.04	N.ORANGE CO.COMMUNITY COLLEGE D.	452,152.16	.000059605	2,190.55	449,961.61	.000066245
811.20	N.ORANGE CO C.C. CHILD CTR FUND	7,258.33	.000000957	35.18	7,223.15	.000001063
812.04	PASADENA AREA COMMUNITY COLLEGE	14,097,552.69	.001858411	865,504.75	13,232,047.94	.001948077
814.04	SANTA CLARITA COMMUNITY COLLEGE	8,883,101.16	.001171015	35,890.11	8,847,211.05	.001302523
815.04	VICTOR VY.JOINT COMMUNITY COLL.	10,982.49	.000001448	.00	10,982.49	.000001617
816.04	RIO HONDO COMMUNITY COLLEGE DIST	4,523,478.61	.000059630	829,487.21	3,693,991.42	.000543845
816.20	RIO HONDO CHILDRENS CTR FUND	8,237.60	.000001086	1,517.65	6,719.95	.000000989
817.03	ARCADIA UNIFIED SCHOOL DISTRICT	17,617,141.20	.002322381	827,478.48	16,789,662.72	.002471844
817.06	CO.SCH.SERV.FD.- ARCADIA	677,247.46	.000089278	31,810.91	645,436.55	.000095024
817.07	DEV.CTR.HDCPD.MINOR-ARCADIA	72,331.51	.000009535	3,397.57	68,933.94	.000010149
818.03	AZUSA UNIFIED SCHOOL DISTRICT	7,261,166.69	.000957204	2,412,158.38	4,849,008.31	.000713891
818.06	CO.SCH.SERV.FD.- AZUSA	314,753.26	.000041492	104,564.64	210,188.62	.000030945
818.07	DEV.CTR.HDCPD.MINOR-AZUSA	36,706.35	.000004839	12,194.38	24,511.97	.000003609
819.03	A B C UNIFIED SCHOOL DISTRICT	15,885,788.38	.002094145	5,901,336.04	9,984,452.34	.001469953
819.06	CO.SCH.SERV.FD.- A B C UNIF.	557,093.99	.000073439	206,960.36	350,133.63	.000051548
819.20	ABC UNIFIED CHILDRENS CTR FUND	159,513.04	.000021028	59,258.78	100,254.26	.000014760
820.03	BALDWIN PARK UNIF SCH DIST	4,779,827.19	.000630101	1,198,766.35	3,581,060.84	.000527219
820.06	CO.SCH.SERV.FD.- BALDWIN PARK	221,868.90	.000029248	55,649.13	166,219.77	.000024472
820.07	DEV.CTR.HDCPD.MINOR-BALDWIN PARK	23,936.28	.000003155	6,004.53	17,931.75	.000002640
821.03	BASSETT UNIFIED SCHOOL DISTRICT	2,819,380.42	.000371665	649.03	2,818,731.39	.000414985
821.06	CO.SCH.SERV.FD.- BASSETT	125,841.00	.000016589	28.97	125,812.03	.000018523
821.07	DEV.CTR.HDCPD.MINOR-BASSETT	15,824.20	.000002086	3.65	15,820.55	.000002329
822.03	BELLFLOWER UNIFIED SCHOOL DIST	7,436,511.07	.000980319	374,991.01	7,061,520.06	.001039626
822.06	CO.SCH.SERV.FD.- BELLFLOWER	268,009.01	.000035330	13,514.96	254,494.05	.000037468
826.03	BEVERLY HILLS UNIFIED SCHOOL DIS	20,753,735.57	.002735863	.00	20,753,735.57	.003055452
826.06	CO.SCH.SERV.FD.- BEVERLY HILLS	1,357,878.92	.000179002	.00	1,357,878.92	.000199913
826.07	DEV.CTR.HDCPD.MINOR-BEVERLY HILL	146,368.74	.000019295	.00	146,368.74	.0000021549

AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
830.03	BONITA UNIFIED SCHOOL DISTRICT	8,847,071.50	.001166266	1,921,563.93	6,925,507.57	.001019602
830.06	CO.SCH.SERV.FD.- BONITA	369,023.70	.000048647	79,886.80	289,136.90	.000042568
830.07	DEV.CTR.HDCPD.MINOR-BONITA	40,791.73	.000005377	8,888.68	31,903.05	.000004697
834.03	BURBANK UNIFIED SCHOOL DISTRICT	24,453,842.71	.003223630	5,555,682.68	18,898,160.03	.002782266
834.06	CO.SCH.SERV.FD.- BURBANK	1,273,299.26	.000167853	289,377.59	983,921.67	.000144857
834.20	BURBANK CHILDREN,S CENTER FUND	196,366.62	.000025886	44,588.21	151,778.41	.000022345
840.03	CHARTER OAK UNIF SCHOOL DIST	4,510,863.85	.0000594645	90,941.86	4,419,921.99	.0000650719
840.06	CO.SCH.SERV.FD.- CHARTER OAK	176,856.37	.000023314	3,565.29	173,291.08	.000025513
840.07	DEV.CTR.HDCPD.MINOR-CHARTER OAK	19,627.53	.000002587	396.05	19,231.48	.000002831
842.03	CLAREMONT UNIFIED SCHOOL DIST	5,901,406.40	.000777953	337,762.15	5,563,644.25	.000819103
842.06	CO.SCH.SERV.FD.- CLAREMONT	204,812.92	.000026999	11,723.43	193,089.49	.000028427
842.07	DEV.CTR.HDCPD.MINOR-CLAREMONT	22,554.29	.000020973	1,290.83	21,263.46	.000003130
845.06	COMPTON UNIFIED SCHOOL DIST	12,906,860.07	.001701448	2,636,575.68	10,270,284.39	.001512034
845.07	CO.SCH.SERV.FD.-COMPTON	422,928.31	.000055753	86,411.41	336,516.90	.000049543
845.07	DEV.CTR.HDCPD.MINOR-COMPTON	61,935.55	.000008165	12,646.94	49,288.61	.000007256
845.20	COMPTON CHILDREN'S CENTER FUND	404,156.17	.000053278	82,570.84	321,585.33	.000047345
847.03	COVINA-VALLEY UNIFIED SCHOOL DIS	9,187,024.14	.001211080	1,929,956.44	7,257,067.70	.001068416
847.06	CO.SCH.SERV.FD.- COVINA-VALLEY	402,507.43	.000053061	84,729.98	317,777.45	.000046785
847.07	DEV.CTR.HDCPD.MINOR-COVINA-VV.	45,320.86	.000005974	9,392.38	35,928.48	.000005290
847.20	COVINA-VALLEY CHILDREN,S CTR.FD.	44,325.70	.000005843	9,186.09	35,139.61	.000005173
850.03	CULVER CITY UNIFIED SCHOOL DIST	11,090,733.13	.001462037	5,549,940.59	5,540,792.54	.000815739
850.06	CO.SCH.SERV.FD.- CULVER CITY	368,606.86	.000048592	165,737.78	202,869.08	.000029867
850.07	DEV.CTR.HDCPD.MINOR-CULVER CITY	49,088.97	.000006471	25,249.65	23,839.32	.000003510
850.20	CULVER CITY CHILDREN,S CTR.FD.	33,537.27	.000004421	29,778.97	3,758.30	.000000553
853.03	DOWNEY UNIFIED SCHOOL DISTRICT	13,936,839.43	.001837225	874,021.38	13,062,818.05	.001923163
853.06	CO.SCH.SERV.FD.- DOWNEY	481,134.91	.000063426	30,176.98	450,957.93	.000066392
853.07	DEV CTR HDCPD MINOR-DOWNEY	33,707.81	.000004444	2,114.56	31,593.25	.000004651
855.03	DUARTE UNIFIED SCHOOL DISTRICT	4,297,875.58	.000566568	1,692,499.70	2,605,375.88	.000383574
855.06	CO.SCH.SERV.FD.- DUARTE	167,691.78	.000022106	66,040.78	101,651.00	.000014965
855.07	DEV.CTR.HDCPD.MINOR-DUARTE	18,118.58	.000002388	7,132.63	10,985.95	.000001617
859.03	EL SEGUNDO UNIFIED SCHOOL DIST	4,317,145.57	.000569108	.00	4,317,145.57	.000635588
859.06	CO.SCH.SERV.FD.- EL SEGUNDO	452,499.04	.000059651	.00	452,499.04	.000066619
859.07	DEV CTR HDCPD MINOR EL SEGUNDO	45,538.90	.000006003	.00	45,538.90	.000006704
867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22	.004762615	4,321,811.39	31,806,482.83	.004682683
867.06	CO.SCH.SERV.FD.- GLENDALE	426,708.33	.000056251	51,045.05	375,663.28	.000055307
867.07	DEV.CTR.HDCPD.MINOR-GLENDALE	269,222.66	.000035490	32,205.69	237,016.97	.000034895
867.20	GLENDALE UNIF CHILDRENS CTR FD	164,016.28	.000021621	19,620.90	144,395.38	.000021258
868.03	GLENORA UNIFIED SCHOOL DISTRICT	5,628,845.30	.000742023	728,133.21	4,900,712.09	.000721503
868.06	CO.SCH.SERV.FD.- GLENORA	239,318.51	.000031548	30,953.90	208,364.61	.000030676
868.07	DEV.CTR.HDCPD.MINOR-GLENORA	26,465.42	.000003489	3,421.88	23,043.54	.000003393
870.03	HACIENDA-LA PUENTE UNIF. SCH.DIS	13,378,880.22	.001763672	2,331,537.77	11,047,342.45	.001626436
870.06	CO.SCH.SERV.FD.HACIENDA-LA PUENTE	579,196.34	.000076353	99,074.20	480,122.14	.000070686
870.07	DEV.CTR.HDCPD.MINOR-HACI-LA PUTE	66,459.65	.000008761	11,826.86	54,632.79	.000008043
875.03	INGLEWOOD UNIFIED SCHOOL DIST	13,601,061.13	.001792961	2,257,828.36	11,343,232.77	.001669998
875.06	CO.SCH.SERV.FD.- INGLEWOOD	487,409.95	.000064253	80,919.34	406,490.61	.000059845
875.07	DEV CTR HDCPD MINOR-INGLEWOOD	50,282.39	.000006628	8,349.10	41,933.29	.000006174
875.20	INGLEWOOD UNIF.CHILDREN,S CTR.FD	43,411.97	.000005723	7,208.52	36,203.45	.000005330
880.03	LA CANADA UNIFIED SCHOOL DIST	8,182,873.53	.001078708	.00	8,182,873.53	.001204717
880.06	CO.SCH.SERV.FD.- LA CANADA	320,253.42	.000042217	.00	320,253.42	.000047149
880.07	DEV CTR HDCPD MINOR LA CANADA	9,455.90	.000001247	.00	9,455.90	.000001392
881.03	LAS VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	.003296231	381,651.94	24,622,931.76	.003625091

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AGENCY ACCT NO	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	NET RATIO
881.06	CO.SCH.SERV.FD.- LAS VIRGENES	937,426.84	.000123576	14,331.29	923,095.55	.000135902
883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	.008149861	12,059,628.46	49,763,672.90	.0073266416
883.06	CO.SCH.SERV.FD.- LONG BEACH	2,248,583.78	.000296420	438,623.65	1,809,960.13	.000266470
883.07	DEV CTR HDCPD MINORS LONG BEACH	324,307.95	.000042752	63,259.14	261,048.81	.000038433
883.20	LONG BEACH CHILDREN'S CENTER FD	1,294,652.27	.000170668	252,553.50	1,042,098.77	.000153422
887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	.085755276	36,621,581.59	613,901,694.30	.090381169
887.06	CO.SCH.SERV.FD.- LOS ANGELES	36,251.24	.000004779	2,037.87	34,213.37	.000005037
887.07	DEV. CTR. HDCPD MINOR-L A UNIF.	3,669,036.22	.000483671	205,561.77	3,462,474.45	.000509760
887.20	LOS ANGELES CHILDRENS CENTER FD	10,686,037.03	.001408688	600,890.59	10,085,146.44	.001484777
891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	.000490588	626,701.54	3,094,808.83	.000455631
891.06	CO.SCH.SERV.FD.- LYNWOOD	167,804.03	.000022121	28,260.73	139,543.30	.000020544
891.07	DEV.CTR.HDCPD.MINOR-LYNWOOD	18,524.60	.000002442	3,119.80	15,404.80	.000002268
891.20	LYNWOOD CHILDREN'S CENTER FUND	38,447.85	.000005068	6,475.16	31,972.69	.000004707
892.03	MANHATTAN BEACH UNIFIED SCH DIST	12,505,206.96	.001648500	.00	12,505,206.96	.0001841069
892.06	CO SCH SERV FD - MANHATTAN BEACH	681,799.22	.000089878	.00	681,799.22	.000100377
892.07	DEV CTR HDCPD MINOR MANHA-BCH	3,041,569.24	.000400955	38,482.77	3,003,086.47	.000442127
892.20	M BEACH CHILDREN CENTER FUND	149,526.47	.000019711	.00	149,526.47	.000022014
895.03	MONROVIA UNIFIED SCHOOL DISTRICT	6,730,963.41	.000887310	1,075,934.36	5,655,029.05	.000832557
895.06	CO.SCH.SERV.FD.- MONROVIA	288,280.30	.000038000	46,086.11	242,194.19	.000035657
895.07	DEV.CTR.HDCPD.MINOR-MONROVIA	31,705.02	.000004180	5,056.80	26,648.22	.000003923
895.20	MONROVIA UNIF. CHILDRENS CTR FD	28,339.53	.000003736	4,520.44	23,819.09	.000003507
899.03	MONTEBELLO UNIFIED SCHOOL DIST	21,932,685.92	.002891278	6,245,968.62	15,686,717.30	.002309464
899.06	CO.SCH.SERV.FD.- MONTEBELLO	783,174.66	.000103242	223,365.67	559,808.99	.000082417
899.07	DEV CTR HDCPD MINOR-MONTEBELLO	36,500.86	.000004812	10,306.27	26,194.59	.000003856
903.03	NORWALK-LA MIRADA UNIF SCH. DIST	13,998,621.99	.001845369	2,953,240.80	11,045,381.19	.001626147
903.06	CO.SCH.SERV.FD.NORWALK-LA MIRADA	485,987.42	.000064065	102,522.07	383,465.35	.000056455
905.03	PALOS VERDES PENINSULA UNI.SCH.D	25,875,669.34	.003411062	145,268.81	25,730,400.53	.003788137
905.06	CO.SCH.SERV.FD.- PALOS VERDES	1,061,992.28	.000139997	5,962.21	1,056,030.07	.000155473
905.07	DEV CTR HDCPD M PALOS VERDES	115,033.24	.000015164	645.81	114,387.43	.000016841
907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	.000912912	2,051,670.08	4,873,510.53	.000717499
907.06	CO.SCH.SERV.FD.- PARAMOUNT	374,123.45	.000049319	110,830.24	263,293.21	.000038763
907.07	DEV.CTR.HDCPD.MINOR-PARAMOUNT	46,224.02	.000006093	13,698.06	32,525.96	.000004789
909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	.005139801	4,110,974.61	34,878,581.86	.005134970
909.06	CO.SCH.SERV.FD.- PASADENA	65,624.41	.000008651	6,919.99	58,704.42	.000008643
909.07	DEV.CTR.HDCPD.MINOR-PASADENA	289,739.29	.000038195	30,569.23	259,170.06	.000038156
909.20	PASADENA CHILDREN,S CENTER FUND	69,477.67	.000009159	7,328.83	62,148.84	.000009150
912.03	EL RANCHO UNIF./CONS/ SCH. DIST.	5,365,532.78	.000707312	889,079.37	4,476,453.41	.000659042
912.06	CO.SCH.SERV.FD.- EL RANCHO	197.73	.000000026	32.50	165.23	.000000024
912.07	DEV.CTR.HDCPD.MINOR-EL RANCHO	36,302.57	.000004786	6,015.80	30,286.77	.000004459
912.20	EL RANCHO UNIF. CHILDRENS CTR FD	20,088.43	.000002648	3,329.02	16,759.41	.000002467
915.03	POMONA UNIFIED SCHOOL DISTRICT	14,315,492.47	.001887141	3,701,258.28	10,614,234.19	.001562672
915.06	CO.SCH.SERV.FD.- POMONA	670,539.14	.000088394	173,375.16	497,163.98	.000073195
915.07	DEV.CTR.HDCPD.MINOR-POMONA	77,547.47	.000010223	20,049.46	57,498.01	.000008465
915.20	POMONA CHILDREN'S CENTER FUND	365,811.59	.000048223	94,585.17	271,226.42	.000039931
916.03	REDONDO BEACH UNIFIED SCH DIST	13,640,206.27	.001798121	654,392.28	12,985,813.99	.001911826
916.06	CO SCH SERV FD REDONDO BEACH	729,114.82	.000096116	41,981.79	687,133.03	.000101163
916.07	DEV CTR HDCPD MINOR REDO-BCH	5,922,796.34	.000780773	192,817.52	5,729,978.82	.000843591
918.03	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.55	.001631487	3,494,700.05	8,881,449.50	.001307564
918.06	CO.SCH.SERV.FD.-ROWLAND	606,967.33	.000080014	171,170.30	435,797.03	.000064160
918.07	DEV.CTR.HDCPD.MINOR-ROWLAND	67,924.60	.000008954	19,154.61	48,769.99	.000007180
920.03	SAN GABRIEL UNIFIED SCHOOL DIST	3,827,050.19	.000504501	203,466.14	3,623,584.05	.000533479

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PREPARED 12/08/04

AGENCY AGENCY NAME

ACCT NO

GROSS PTR

GROSS RATIO

COMBINED CRA LOSS

NET OF CRA PTR

AGE NET RATIO

NET OF CRA PTR

AGE NET RATIO

AGENCY	AGENCY NAME	GROSS PTR	GROSS RATIO	COMBINED CRA LOSS	NET OF CRA PTR	AGE NET RATIO
920.06	CO.SCH.SERV.FD.-SAN GABRIEL	145,763.03	.000019215		145,763.03	.000021460
920.07	DEV.CTR.HDCPD.MINOR-SAN GABRIEL	16,315.15	.000002151		16,315.15	.000002402
923.03	SAN MARINO UNIFIED SCHOOL DIST	6,209,174.82	.0000818525		6,209,174.82	.000914141
923.06	CO.SCH.SERV.FD.- SAN MARINO	256,820.35	.0000033855		256,820.35	.000037810
923.07	DEV.CTR.HDCPD.MINOR-SAN MARINO	26,807.75	.0000003534		26,807.75	.0000003947
931.03	SANTA MONIC-MALIBU UNIF SCH DIST	39,298,807.87	.005180568	6,718,342.84	32,580,465.03	.0047966632
931.06	CO. SCH. SERV. FD.-SNTA MON-MLBU	102,829.01	.0000013555	17,603.48	85,225.53	.0000012547
931.07	DEV CTR HDCPD MINOR-SNTA MON-MLBU	137,107.67	.0000018074	23,419.88	113,687.79	.0000016738
931.20	SNTA MON-MLBU=CHILDRENS CTR. FD.	234,007.21	.0000030848	39,906.80	194,100.41	.0000285176
935.03	ACTON-AGUA DULCE UNIF SD	1,908,776.45	.000251625		1,908,776.45	.000281018
935.06	CO.SCH.SERV.FD.-ACTON-AGUA DULCE	86,394.00	.0000011389		86,394.00	.0000012719
935.07	DEV CTR HDCPD MINOR ACTON-AGUA	7,051.98	.0000000930		7,051.98	.0000001038
936.03	ALHAMBRA UNIFIED SCHOOL DIST	12,355,307.59	.001628739	1,706,986.66	10,648,320.93	.001567690
936.06	CO SCHOOL SERVICE FUND	607,255.34	.000080051	93,299.75	513,955.59	.000075667
936.07	DEV CTR HDC MINOR	3,663,156.83	.000482896	475,093.95	3,188,062.88	.000469360
936.20	ALHAMBRA CHILDREN'S CTR FUND	353,717.03	.000046629	54,778.45	298,938.58	.000044011
939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	.000533261	68,445.06	3,976,771.73	.000585477
939.06	CO.SCH.SERV.FD.- SOUTH PASADENA	196,703.10	.0000025930	3,328.29	193,374.81	.000028469
939.07	DEV.CTR.HDCPD.MINOR-SO. PASADENA	20,799.61	.000002742	351.94	20,447.67	.000003010
947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,567.94	.000534494	31,128.95	4,023,438.99	.000592347
947.06	CO.SCH.SERV.FD.- TEMPLE CITY	193,680.40	.000025532	1,656.11	192,024.29	.000028271
947.07	DEV.CTR.HDCPD.MINOR-TEMPLE CITY	99,382.24	.000013101	8,284.52	91,097.72	.000013412
955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	.004629716	1,084,906.88	34,035,241.83	.005010810
955.06	CO.SCH.SERV.FD.- TORRANCE	1,323,989.38	.000174535	40,900.24	1,283,089.14	.000188902
955.07	DEV CTR HDCPD MINOR-TORRANCE	158,417.43	.000020883	4,893.66	153,523.77	.000022602
980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,363,083.33	.001629764	2,944,837.13	9,418,246.20	.001386594
980.06	CO.SCH.SERV.FD.-WALNUT VALLEY	491,968.92	.000064854	117,566.78	374,402.14	.000055121
980.07	DEV.CTR.HDCPD.MINOR-WALNUT VY.	55,503.32	.000007317	14,192.64	41,310.68	.000005082
985.03	WEST COVINA UNIF. SCHOOL DIST	6,493,708.92	.000856034	1,637,624.06	4,856,084.86	.000714933
985.06	CO.SCH.SERV.FD.- WEST COVINA	274,212.02	.000036148	69,154.60	205,057.42	.000030189
985.07	DEV.CTR.HDCPD.MINOR-WEST COVINA	30,466.84	.000004016	7,682.08	22,784.76	.000003354
	REPORT AND FILE TOTAL	7,585,810,525.29	1.000000000	793,447,669.90	6,792,362,856.39	1.000000000

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COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
COUNTY PROPERTY TAX ADMINISTRATIVE COSTS (SB2557)
FISCAL YEAR 2004-2005

AGENCY ACCT NO	CATEGORIES	2004-2005		2004-2005		2004-2005		2004-2005		SB 2557 COUNTY TOTAL 129,413,900 (6)	OTHER ADJUSTMENTS NO SOI (7)	COMMISSION CHARGES (8)	ADJUSTED ADMIN COST (9) (6 + 7 + 8)
		2004-2005 AF91 GROSS PTR (1)	2004-2005 STN 620 UNITARY REVENUE DIST. REPORT (2)	2004-2005 COMBINED CRA LOSS (3)	2004-2005 ADJUSTED NET PTR (1+2+3) (4)	2004-2005 ADJUSTED PTR NET OF CRA (5) (Col 4) \$7,693,901,267 (Col 5) \$129,413,900	2004-2005 ADJUSTED COUNTY TOTAL 129,413,900 (6)						
001.05	COUNTY GENERAL	2,178,617,753.21	45,018,951.38	(375,498,990.44)	1,848,137,714.15	0.240208140	31,086,272	135,074.92	0.00	31,221,347			
003.01 - 399.99	SPECIAL DISTRICTS	721,027,425.10	8,166,742.61	(94,875,511.74)	634,318,655.97	0.082444346	10,669,444	9,506.30	(1,385,522.74)	9,293,428			
099.00 - 284.99	CITIES	1,282,979,794.82	17,227,292.11	(135,975,275.00)	1,164,231,811.93	0.151318788	19,582,755	94,245.00	0.00	19,677,000			
099.00 - 999.99	SCHOOL DISTRICTS	3,403,185,553.16	21,608,156.55	(187,097,892.72)	3,237,695,816.99	0.420813278	54,459,088	69,576.43	0.00	54,528,664			
	CRA		16,069,598.81	793,447,669.90	809,517,268.71	0.105215448	13,616,341	(308,402.65)	0.00	13,307,939			
	TOTAL	7,585,810,526.29	108,090,741.46	0.00	7,693,901,267.75	1.000000000	129,413,900	0.00	(1,385,522.74)	128,028,377			

Los Angeles County
 FY 2003-04 SB2557 Property Tax Administrative Cost
 Recovered/Share to the Departments
 Fiscal Year 2004-05

Departments	Actual 2003-2004 Net Cost	Actual 2003-2004 Ratio	BEFORE ERAF III Share of the SB2557	AFTER ERAF III Share of the SB2557	Variance
	1	2	3	3	
		Col 1 to Total	(Amt Rec. x Col 2)	(Amt Rec. x Col 2)	
Assessor	\$ 106,128,843	0.820072983	\$ 34,671,346	\$ 32,436,773	\$ (2,234,573)
AAB	\$ 2,102,233	0.016244260	\$ 686,780	\$ 642,518	\$ (44,262)
Tax Collector	\$ 14,368,051	0.1110240167	\$ 4,693,915	\$ 4,391,391	\$ (302,524)
Auditor-Controller:					
Disbursement	\$ 241,821	0.00186858599	\$ 79,001	\$ 73,909	\$ (5,092)
Tax	\$ 4,181,797	0.03231335274	\$ 1,366,156	\$ 1,278,107	\$ (88,049)
Systems	\$ 1,586,926	0.01226240767	\$ 518,435	\$ 485,021	\$ (33,413)
Accounting	\$ 804,229	0.00621439428	\$ 262,734	\$ 245,801	\$ (16,933)
Auditor Controller	\$ 6,814,773	0.0526587407	\$ 2,226,326	\$ 2,082,839	\$ (143,487)
	\$ 129,413,900	1.000000000	\$ 42,278,367	\$ 39,553,520	\$ (2,724,847)

Note a

806 Auditor-Controller:

Note:

a) Per Guideline, ERAF'III contributions made by the general fund, cities and special districts will be subtracted from their current revenue allocation and therefore affect the apportionment factor used in the distribution of the property tax administrative costs (SB2557).

Prepared by: _____ Date: _____

Reviewed by: _____ Date: _____

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AL'DITOR-CONTROLLER TAX DIVISION
SB2557 ADMIN CONTROLLER COUNTY/CITIES
FISCAL YEAR 2004-2005

SCHEDULE B - I

AGENCY ACCT #	CITIES	2004-2005 AF91 GROSS PTR		2004-2005 STN620	2004-2005 91 COMBINED CRA		ERAFIII CONTRIBUTION	2004-2005 ADJUSTED NET		2004-2005 ADJUSTED PTR	SB2557 COUNTY TOTAL		OTHER ADJMTS. NO SOI FILED	SB2557 COUNTY/CITIES ADJUSTED
		(1)	(2)		(3)	(4)		(5)	(6)		(7)	(8)		
1.05	COUNTY GENERAL	2,178,617,753.21	45,018,951.38	(375,498,990.44)	(103,217,625.00)	1,744,920,089.15	0.228759067	29,345,775.22	135,054.84	29,480,830.06	33,887.90	3,052.36	135,054.84	29,480,830.06
	TOTAL	2,178,617,753.21	45,018,951.38	(375,498,990.44)	(103,217,625.00)	1,744,920,089.15	0.228759067	29,345,775.22	135,054.84	29,480,830.06	33,887.90	3,052.36	135,054.84	29,480,830.06
100.01	CITY-ALHAMBRA TD #1	7,276,252.43	176,247.77	(1,526,363.02)	(938,115.79)	4,988,091.39	0.000648214	83,887.90	0.000000000	0.000000000	83,887.90	0.000000000	0.000000000	83,887.90
101.01	CITY-AGOURA HILLS	1,949,845.12	23,202.69	(124,785.72)	(232,903.71)	1,615,378.38	0.000209925	27,167.21	0.000000000	0.000000000	27,167.21	0.000000000	0.000000000	27,167.21
104.01	CITY-ARCADIA TD #1	6,760,300.95	50,341.06	(411,099.78)	(618,674.08)	5,780,868.15	0.000075126	97,221.67	0.000000000	0.000000000	97,221.67	0.000000000	0.000000000	97,221.67
106.01	CITY-ARTESIA TD #1	608,564.60	7.57	(43,666.88)	(136,295.18)	428,620.11	0.000055701	7,208.48	0.000000000	0.000000000	7,208.48	0.000000000	0.000000000	7,208.48
108.01	CITY-AVALON TD#1 COMM	1,143,453.37	196.60	(940,638.69)	(80,032.90)	1,223,978.18	0.000015981	2,068.16	0.000000000	0.000000000	2,068.16	0.000000000	0.000000000	2,068.16
112.01	CITY-AZUSA TD #1	3,499,516.36	31,184.41	(1,115,784.41)	(434,737.40)	1,980,178.96	0.000257332	33,302.34	0.000000000	0.000000000	33,302.34	0.000000000	0.000000000	33,302.34
114.01	CITY-BALDWIN PK TD #1	2,662,847.49	48,592.91	(740,454.24)	(534,755.79)	1,436,230.37	0.000186644	24,154.33	0.000000000	0.000000000	24,154.33	0.000000000	0.000000000	24,154.33
116.01	CITY-BELL TD #1	571,705.07	16,436.62	(181,844.61)	(232,497.04)	173,799.04	0.000022586	2,922.94	0.000000000	0.000000000	2,922.94	0.000000000	0.000000000	2,922.94
118.01	CITY-BELLFLOWER TD #1	2,004,550.98	23.54	(107,523.87)	(502,458.36)	1,394,592.29	0.000181233	23,454.07	0.000000000	0.000000000	23,454.07	0.000000000	0.000000000	23,454.07
119.01	CITY-BELL GARDEN TD #1	921,461.62	21,801.38	(300,940.26)	(338,494.86)	303,827.86	0.000039484	5,109.78	0.000000000	0.000000000	5,109.78	0.000000000	0.000000000	5,109.78
120.01	CITY-BEV HILLS TD #1	23,498,670.79	236,498.91	0.00	(1,911,675.68)	21,822,494.12	0.002835917	367,007.06	0.000000000	0.000000000	367,007.06	0.000000000	0.000000000	367,007.06
122.01	CITY-BRANDBURY TD #1	190,674.68	687.78	0.00	(9,894.90)	181,497.56	0.000023586	3,052.36	0.000000000	0.000000000	3,052.36	0.000000000	0.000000000	3,052.36
124.01	CITY-BURBANK TD #1	25,292,666.61	129,384.74	(6,778,336.57)	(1,850,941.44)	16,792,773.34	0.002182285	282,417.99	0.000000000	0.000000000	282,417.99	0.000000000	0.000000000	282,417.99
125.01	CITY-CARSON TD #1	7,227,575.02	61.18	(1,341,475.41)	(1,128,643.94)	4,757,516.85	0.00016258	80,011.18	0.000000000	0.000000000	80,011.18	0.000000000	0.000000000	80,011.18
126.01	CITY-CALABASAS TD #1	1,713,580.72	3,950.47	0.00	(322,746.09)	1,394,785.10	0.000181258	23,457.30	0.000000000	0.000000000	23,457.30	0.000000000	0.000000000	23,457.30
128.01	CITY-CLAREMONT TD #1	3,101,590.69	48,478.23	(271,985.10)	(360,657.86)	2,527,525.96	0.000328462	42,507.55	0.000000000	0.000000000	42,507.55	0.000000000	0.000000000	42,507.55
131.01	CITY-COMMERCE-R P ARE	2,304,431.47	22.80	(772,717.25)	(431,190.00)	1,100,547.02	0.000143020	18,508.78	0.000000000	0.000000000	18,508.78	0.000000000	0.000000000	18,508.78
132.01	CITY-COMPTON TD #1	3,802,925.73	139,422.52	(1,544,110.68)	(648,587.09)	1,749,650.48	0.000227374	29,425.36	0.000000000	0.000000000	29,425.36	0.000000000	0.000000000	29,425.36
136.01	CITY-COVINA TD #1	4,821,918.35	135,658.50	(1,222,497.50)	(537,093.12)	3,197,986.23	0.0000415591	53,783.25	0.000000000	0.000000000	53,783.25	0.000000000	0.000000000	53,783.25
138.01	CITY-CUDAHY TD #1	292,296.86	2.83	(139,221.95)	(139,598.54)	13,479.20	0.000001752	226.73	0.000000000	0.000000000	226.73	0.000000000	0.000000000	226.73
140.01	CITY-CULVER CITY TD #1	5,493,710.73	91,023.93	(2,987,604.36)	(970,418.60)	1,646,711.70	0.000213997	27,694.19	0.000000000	0.000000000	27,694.19	0.000000000	0.000000000	27,694.19
142.01	CITY-CERRITOS TD #1	3,742,248.89	24.04	(1,694,058.18)	(1,091,885.73)	956,329.02	0.000124279	16,083.43	0.000000000	0.000000000	16,083.43	0.000000000	0.000000000	16,083.43
143.01	CITY-DOWNEY TD #1	8,312,286.04	169,834.17	(74,915.20)	(1,067,775.92)	6,839,429.09	0.00088810	115,024.37	0.000000000	0.000000000	115,024.37	0.000000000	0.000000000	115,024.37
144.01	CITY-EL MONTE TD #4	4,118,833.46	9,051.24	(374,407.24)	(1,070,092.38)	2,763,948.12	0.000359186	46,483.66	0.000000000	0.000000000	46,483.66	0.000000000	0.000000000	46,483.66
145.01	CITY-DUARTE TD #1	1,046,606.05	8,061.08	(614,984.35)	(241,694.31)	198,978.43	0.000025858	3,346.38	0.000000000	0.000000000	3,346.38	0.000000000	0.000000000	3,346.38
146.01	CITY-DIAMOND BAR TD #1	2,884,422.01	43.07	0.00	(397,473.30)	2,486,991.78	0.0000323194	41,825.80	0.000000000	0.000000000	41,825.80	0.000000000	0.000000000	41,825.80
148.01	CITY-EL SEGUNDO TD #1	4,982,955.80	116,358.73	0.00	(872,161.22)	4,227,153.31	0.0000549335	71,091.58	0.000000000	0.000000000	71,091.58	0.000000000	0.000000000	71,091.58
152.01	CITY-GARDENA TD #1	4,243,953.97	54,714.45	0.00	(572,957.03)	3,725,341.39	0.000484122	62,652.12	0.000000000	0.000000000	62,652.12	0.000000000	0.000000000	62,652.12
156.01	CITY-GLENDALE TD #1	22,424,191.56	156,156.33	(3,808,578.04)	(2,219,557.81)	16,552,212.04	0.002151024	278,372.40	0.000000000	0.000000000	278,372.40	0.000000000	0.000000000	278,372.40
160.01	CITY-GLENDORA TD #1	3,945,325.61	46,847.78	(783,560.80)	(494,576.44)	2,717,406.15	0.000352699	45,644.15	0.000000000	0.000000000	45,644.15	0.000000000	0.000000000	45,644.15
163.01	CITY-HAWAII GDNS TD #1	218,167.31	41,183.39	(161,321.36)	(161,321.36)	0.00	0.00	0.00	0.000000000	0.000000000	0.00	0.000000000	0.000000000	0.00
164.01	CITY-HAWTHORNE TD#1	3,695,331.60	93,403.75	(698,884.50)	(672,719.56)	2,417,131.29	0.000314115	40,650.85	0.000000000	0.000000000	40,650.85	0.000000000	0.000000000	40,650.85
168.01	CITY-HERMOSA BCH TD #	6,228,124.39	81,079.40	0.00	(326,428.12)	5,982,774.67	0.000777485	100,617.37	0.000000000	0.000000000	100,617.37	0.000000000	0.000000000	100,617.37
170.01	CITY-HIDDEN HILL TD#1	475,997.76	1,235.05	0.00	(22,159.78)	455,063.03	0.000059137	7,653.15	0.000000000	0.000000000	7,653.15	0.000000000	0.000000000	7,653.15
172.01	CITY-HUNTINGTN P TD#1	1,441,026.92	44,028.85	(768,031.60)	(439,063.43)	277,960.74	0.000036122	4,674.69	0.000000000	0.000000000	4,674.69	0.000000000	0.000000000	4,674.69
174.01	CITY-INDUSTRY TD #1	4,574,173.75	17,495.68	(3,406,857.45)	(907,214.11)	277,597.87	0.000036075	4,668.61	0.000000000	0.000000000	4,668.61	0.000000000	0.000000000	4,668.61
176.01	CITY-INGLEWOOD TD#1	7,183,524.42	102,176.47	(2,066,608.52)	(1,045,327.12)	4,173,765.25	0.000542397	70,193.71	0.000000000	0.000000000	70,193.71	0.000000000	0.000000000	70,193.71
177.01	CITY-IRVINDALE TD#1	1,589,378.98	9,473.03	(1,399,654.03)	(338,146.32)	0.00	0.00	0.00	0.000000000	0.000000000	0.00	0.000000000	0.000000000	0.00
178.01	CITY-LA PUENTE TD #1	811,697.77	9.97	0.00	(256,198.48)	555,509.26	0.000072191	9,342.52	0.000000000	0.000000000	9,342.52	0.000000000	0.000000000	9,342.52
179.01	CITY-LAKEWOOD TD #1	3,112,394.06	16,482.44	(251,008.24)	(701,161.19)	2,176,707.07	0.000282871	36,607.44	0.000000000	0.000000000	36,607.44	0.000000000	0.000000000	36,607.44
180.01	CITY-LA VERNE	4,832,980.60	42,979.24	(1,591,236.06)	(355,845.25)	2,928,878.53	0.000380619	49,257.39	0.000000000	0.000000000	49,257.39	0.000000000	0.000000000	49,257.39
181.01	CITY-LAWNDALE TD #1	876,998.23	10.55	(141,578.30)	(213,722.93)	521,707.55	0.000067798	8,774.00	0.000000000	0.000000000	8,774.00	0.000000000	0.000000000	8,774.00
182.01	CITY-LA MIRADA TD #1	2,629,443.23	23.63	(734,668.87)	(516,982.48)	1,377,815.51	0.000179052	23,171.82	0.000000000	0.000000000	23,171.82	0.000000000	0.000000000	23,171.82
183.01	CITY-LOMITA TD #1	871,106.11	10.24	0.00	(157,935.41)	713,180.94	0.000092681	11,994.21	0.000000000	0.000000000	11,994.21	0.000000000	0.000000000	11,994.21
184.01	CITY-LONG BEACH TD #1	71,833,932.21	2,011,492.52	(14,597,982.30)	(5,091,512.13)	54,155,930.30	0.007037771	910,785.39	0.0000310790	0.000000000	910,785.39	0.000000000	0.000000000	910,785.39
185.01	CITY-LA CANADA-F TD #1	2,600,737.44	25.21	0.00	(209,219.43)	2,391,543.22	0.000192280	24,883.70	0.000000000	0.000000000	24,883.70	0.000000000	0.000000000	24,883.70
186.01	CITY-LANCASTER TD #1	5,043,660.07	1,329.17	(2,531,031.43)	(1,034,353.21)	1,479,604.60	0.000192280	24,883.70	0.000000000	0.000000000	24,883.70	0.000000000	0.000000000	24

AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN CO FOR COUNTY/CITIES
FISCAL YEAR 2004-2005

SCHEDULE B - I

AGENCY ACCT #	CITIES	2004-2005 AF91 GROSS PTR (1)	2004-2005 STN620 (2)	2004-2005 91 COMBINED CRA (3)	ERAFIII CONTRIBUTION (4)	2004-2005 ADJUSTED NET (5)	2004-2005 ADJUSTED PTR (6)	2004-2005 COUNTY TOTAL (7)	OTHER ADJMTS. NO SOI FILED (8)	SB2557 COUNTY TOTAL (7)	CO/CITIES ADJUSTED (9)
212.01	CITY-MONROVIA TD#1	5,178,974.80	73,016.50	(1,229,959.81)	(529,693.17)	3,492,438.32	0.000453856	58,735.27		58,735.27	
216.01	CITY-MONTEBELLO TD #1	3,483,491.33	119,326.19	(1,336,163.18)	(647,086.88)	1,619,567.46	0.000210469	27,237.61		27,237.61	
220.01	CITY-MONTEREY PK TD#1	6,296,693.74	138,594.10	(1,175,848.10)	(568,137.04)	4,691,302.70	0.000609663	78,897.57		78,897.57	
222.01	CITY-NORWALK TD#1	2,913,127.19	31.60	(382,217.75)	(799,909.50)	1,731,031.54	0.000224954	29,112.17		29,112.17	
224.01	CITY-PALOS VERDE TD #1	4,281,914.83	21,376.54	0.00	(190,240.96)	4,113,050.41	0.000534507	69,172.64		69,172.64	
225.01	CITY-PALMDALE TD#1	5,247,983.69	45.17	(1,834,441.04)	(949,101.96)	2,564,485.86	0.000333265	43,129.12		43,129.12	
226.01	CITY-PARAMOUNT TD #1	1,418,225.41	12.61	(490,289.98)	(424,866.47)	503,082.57	0.00065378	8,460.82		8,460.82	
228.01	CITY-PASADENA TD#1	30,448,499.78	276,752.26	(5,078,806.62)	(3,258,804.78)	22,387,640.64	0.002909360	376,940.41	428.79	376,940.41	
230.01	CITY-PICO RIVERA TD1	2,054,368.32	22.31	(291,737.92)	(491,045.07)	1,271,607.64	0.000162550	21,385.65		21,385.65	
232.01	CITY-POMONA TD #1	15,603,617.00	348,923.16	(6,056,009.96)	(1,420,770.05)	8,475,760.15	0.001101458	142,543.98		142,543.98	
234.01	CITY-RANCHO P V TD #1	4,332,502.02	10,589.73	(46,996.94)	(333,845.83)	3,962,248.98	0.000514909	66,636.38		66,636.38	
236.01	CITY-REONDO BCH TD#1	13,817,017.63	573,332.07	(986,470.95)	(917,491.69)	12,486,387.06	0.001622654	209,993.98	6,940.62	216,934.60	
237.01	CITY-ROSEMead TD #1	1,608,030.10	17.27	(223,943.98)	(368,738.01)	1,015,365.38	0.000131951	17,076.29	430.48	17,506.77	
238.01	CITY-ROLLING HILLS TD #1	598,090.26	1,668.16	0.00	(25,358.91)	574,399.51	0.000074645	9,660.10		9,660.10	
239.01	CITY-ROLL HILLS TD #1	1,251,407.54	12.84	0.00	(109,203.31)	1,142,217.07	0.000148435	19,209.55		19,209.55	
240.01	CITY-S FERNANDO TD#1	1,716,098.84	37,948.42	(733,839.71)	(277,791.83)	742,415.72	0.000095480	12,485.85		12,485.85	
241.01	CITY-SAN DIMAS TD #1	2,171,987.88	41,885.41	(390,242.29)	(352,288.09)	1,471,332.91	0.000191205	24,744.58		24,744.58	
244.01	CITY-SAN GABRIEL TD #1	2,612,543.59	44,533.19	(44,978.70)	(337,825.65)	2,274,272.43	0.000295550	38,248.28		38,248.28	
248.01	CITY-SAN MARINO TD #1	7,145,281.34	27,997.08	0.00	(277,706.34)	6,895,572.08	0.000896106	115,968.57		115,968.57	
249.01	CITY-SANTA CLARITA TD #	8,365,146.28	5,243.57	(69,216.52)	(1,609,255.88)	6,691,917.45	0.000889640	112,543.50		112,543.50	
250.01	CITY-SANTA FE SP TD #1	2,914,669.00	37,839.36	(1,599,434.95)	(734,270.29)	618,803.12	0.000080416	10,406.95	57.03	10,463.98	
252.01	CITY-SANTA MONIC TD #1	24,668,335.96	356,196.28	(6,697,012.58)	(2,716,305.28)	15,611,214.38	0.002028737	262,546.77	0.64	262,547.41	
256.01	CITY-SIERRA MADR TD #1	2,516,310.72	20,315.10	(241,191.94)	(123,320.92)	2,172,112.96	0.000282274	36,530.18		36,530.18	
260.01	CITY-SIGNAL HILL TD #1	925,764.07	821.98	(588,689.48)	(348,611.47)	0.00	0.00	0.00		0.00	
262.01	CITY-SO EL MONTE TD #1	871,205.75	10.37	(186,414.36)	(203,797.71)	481,004.05	0.000062508	8,089.40		8,089.40	
264.01	CITY-SOUTH GATE TD #1	2,220,502.68	25,671.86	(474,684.81)	(670,901.43)	1,100,588.30	0.000143026	18,509.55		18,509.55	
268.01	CITY-SO PASADENA TD #1	5,662,855.33	47,956.58	(120,022.85)	(309,038.96)	5,281,750.10	0.000866384	88,827.63		88,827.63	
270.01	CITY-TEMPLE CITY TD #1	1,547,738.91	16.43	(46,282.73)	(235,475.60)	1,265,997.01	0.000164521	21,291.30		21,291.30	
272.01	CITY-TORRANCE TD #1	20,980,366.02	306,095.76	(836,103.22)	(2,278,007.87)	18,170,350.69	0.002361307	305,585.95		305,585.95	
276.01	CITY-TORRANCE TD #1	2,595,266.19	13,308.91	(564,484.32)	(335,856.50)	1,708,234.28	0.000221992	28,728.85		28,728.85	
278.01	CITY-VERNON TD #1	2,027,259.69	4,179.31	(1,000,480.87)	(220,112.69)	810,845.44	0.000105372	13,636.60		13,636.60	
280.01	CITY-WEST COVINA TD #1	8,792,043.22	76,447.24	(2,209,043.95)	(1,081,388.75)	5,578,057.76	0.000724890	93,810.84		93,810.84	
282.01	CITY-W LAKE VILL TD #1	1,324,282.90	5,798.52	0.00	(169,884.54)	1,160,196.88	0.000150772	19,511.99		19,511.99	
283.01	CITY W HOLLYWOOD	7,775,779.42	56,348.60	(471,530.24)	(650,211.12)	6,710,386.66	0.000872041	112,864.23		112,864.23	
284.01	CITY-WHITTIER TD #1	3,869,252.51	88,146.98	(453,678.44)	(719,017.87)	2,784,703.18	0.000361883	46,832.69		46,832.69	
TOTAL CITIES		1,282,979,794.82	17,227,292.11	(136,975,275.00)	(107,382,432.03)	1,057,140,128.12	0.137379420	17,778,806.82	94,231.04	17,873,037.86	

AUDITOR-CONTROLLED DISBURSEMENTS / TAX DIVISION
RECOVERY OF ADMIN COST - SPECIAL DISTRICTS (SB2557)
FISCAL YEAR 2004-2005

ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJ. (NO SOI)	SPECIAL DIST. ADMIN COST	COMMISSION CHARGES	ADJUSTED ADMIN COST
		AF91 GROSS PTR	UNITARY REV. DIST.RPT	COMBINED CRA LOSS	SB1096 ERAFIII	ADJUSTED NET PTR	ADJUSTED PTR RATIO	SB 2557 COUNTY TOTAL \$129,413,900	(7)				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
3.01	L.A. COUNTY LIBRARY	50,522,821.69	898,305.56	(7,309,530.78)		44,111,596.47	0.005732471	741,861.43	198.63	742,060.06	(98,960.74)	643,099.32	
5.05	ROAD DIST #1	891,593.81	14,887.26	(5,059.32)		901,421.75	0.000117143	15,159.93		15,159.93		15,159.93	
5.10	ROAD DIST #2	493,100.62	5,991.74	(5,366.18)		493,726.18	0.000064162	8,303.45		8,303.45		8,303.45	
5.15	ROAD DIST #3	339,489.09	4,522.21	0.00		344,011.30	0.000044706	5,785.58		5,785.58		5,785.58	
5.20	ROAD DIST #4	603,288.53	9,863.75	0.00		613,152.28	0.000079681	10,311.83		10,311.83		10,311.83	
5.25	ROAD DIST #5	1,745,275.25	51,646.83	(2,004.88)		1,794,917.20	0.000233256	30,186.57		30,186.57		30,186.57	
7.30	CONSOL. FIRE PRO. DIST. OF L.A. CO.	381,044,532.88	3,787,466.86	(50,716,189.31)		334,115,810.43	0.043419633	5,619,104.04	1,105.80	5,620,209.84	(750,675.33)	4,869,534.51	
7.31	LAC FIRE-FFW	80,105,395.52	1,353.32	(5,492,296.53)		74,614,452.31	0.009896435	1,254,853.47	1,813.65	1,256,667.12	(173,018.57)	1,083,648.55	
9.45	BELL LIGHTING DISTRICT	191,640.40	7,901.46	(42,296.53)		143,208.61	0.000018611	2,408.52		2,408.52	(365.22)	2,043.30	
9.55	BELL GARDENS LIGHTING DISTRICT	296,493.50	6,886.05	(59,185.30)		223,114.15	0.000028995	3,752.36		3,752.36	(556.20)	3,196.16	
11.20	LAWDALE LIGHTING DISTRICT	384,427.66	4,143.55	(63,383.35)		296,078.56	0.000038477	4,979.46		4,979.46	(742.33)	4,237.13	
11.45	LONGDEN LIGHTING DISTRICT	22,496.66	4,084.52	(2,242.96)		22,258.52	0.000002893	374.39		374.39	(54.98)	319.41	
16.45	CO LIGHTING MAINT DIST NO 1472	185,322.05	1,784.90	(3,058.36)		169,061.69	0.000021970	2,843.22		2,843.22	(413.42)	2,429.80	
17.70	CO LIGHTING MAINT DIST NO 1575	175,299.82	1,230.01	0.00		164,098.13	0.000021325	2,759.75		2,759.75	(395.89)	2,363.86	
18.30	CO LIGHTING MAINT DIST NO 1616	593,072.88	4,779.10	(421,365.90)		175,228.88	0.000022772	2,947.01		2,947.01	(265.07)	2,681.94	
19.40	CO LIGHTING MAINT DIST NO 1687	8,547,186.79	104,332.10	(122,553.17)		7,778,847.27	0.001010891	130,823.35		130,823.35	(19,218.81)	111,604.54	
19.56	CO LIGHTING MAINT DIST NO 1697	835,665.53	7,544.20	(150,982.82)		658,278.26	0.000085546	11,070.84		11,070.84	(1,654.64)	9,416.20	
20.20	CO LIGHTING MAINT DIST NO 1744	475,350.64	19,376.05	(26,001.48)		453,170.99	0.000058891	7,621.31		7,621.31	(1,125.26)	6,496.05	
21.66	CO LIGHTING MAINT DIST NO 1866	129,171.19	4,010.66	(8,443.40)		98,736.97	0.000012831	1,660.51		1,660.51	(238.11)	1,422.40	
23.06	CO LIGHTING MAINT DIST NO 10006	558,712.23	4,313.03	0.00		517,001.86	0.000067186	8,694.80		8,694.80	(1,269.21)	7,425.59	
23.32	CO LIGHTING MAINT DIST NO 10032	282,996.70	2,111.64	(3,774.99)		256,292.35	0.000033306	4,310.26		4,310.26	(650.92)	3,659.33	
23.38	CO LIGHTING MAINT DIST NO 10038	107,930.82	5,116.92	0.00		106,187.24	0.000013799	1,785.78		1,785.78	(223.41)	1,562.37	
23.44	CO LIGHT MAINT DIS# 10045 ZONE A	410,964.31	2,703.53	(56,487.68)		326,773.07	0.000042465	5,495.56		5,495.56	(821.88)	4,673.68	
23.45	CO LIGHT MAINT DIS# 10045 ZONE B	53,662.84	344.97	(29,108.99)		22,791.91	0.000002962	383.32		383.32	(65.53)	317.79	
23.49	CO LIGHTING MAINT DIST NO 10049	22,153.19	57.91	(17,101.44)		4,718.46	0.000000613	79.33		79.33	(10.44)	68.89	
23.66	CO LIGHTING MAINT DIST NO 10066	485,566.80	6,243.48	(183,403.17)		281,628.31	0.000036599	4,736.42		4,736.42	(702.52)	4,033.90	
23.75	CO LGT MAINT #10075	56,437.14	0.47	0.00		51,859.31	0.000006739	872.12		872.12	(117.69)	754.43	
23.81	CO LGT DIST - CALABASAS	211,064.25	0.00	0.00		211,064.25	0.000027429	3,549.69		3,549.69	(475.12)	3,074.57	
23.82	CO LGT DIST - MALIBU	299,376.29	0.00	0.00		299,376.29	0.000038905	5,034.85		5,034.85	(646.84)	4,388.01	
30.10	L.A. CO. FLOOD CONTROL MAINT.	12,395,831.34	231,131.02	(1,910,187.06)		9,837,402.75	0.001278408	165,443.77	724.69	939,886.79	(24,041.22)	803,897.99	
30.70	LA CO FLOOD CONTROL MAINT	70,117,003.40	1,308,165.77	(10,807,443.84)		55,642,420.48	0.0007230946	935,784.93	4,101.86	939,886.79	(135,988.82)	803,897.99	
33.10	ATHENS WOODCREST OLIVETA GARI	302,254.08	13,080.24	(176,872.50)		138,461.82	0.000017994	2,328.67		2,328.67	(690.23)	1,638.44	
33.30	BELVEDERE GARBAGE DISPOSAL DIE	1,142,329.21	106,746.51	(461,754.90)		679,482.20	0.000088301	11,427.38		11,427.38	(2,673.23)	8,754.15	
33.60	FIRESTONE GARBAGE DISPOSAL DIS	1,255,910.88	18,637.73	(409,451.00)		785,325.61	0.000102056	13,207.46		13,207.46	(2,718.04)	10,489.42	
33.80	MALIBU GARBAGE DISPOSAL DISTRICT	317,189.14	2,704.45	(66,291.10)		253,602.49	0.000032957	4,265.09		4,265.09	(685.67)	3,579.42	
34.00	MESA HEIGHTS GARBAGE DISPOSAL	258,169.38	3,779.60	(114,403.70)		146,545.28	0.000019044	2,464.56		2,464.56	(588.73)	1,875.83	
34.00	WALNUT PARK GARBAGE DISPOSAL	102,462.12	3,792.00	(47,440.60)		58,813.52	0.000007643	989.11		989.11	(240.94)	748.17	
36.20	BELLA VISTA REC & PARK DIST	5,843.70	55.87	0.00		5,357.37	0.000000696	90.07		90.07	(13.47)	76.60	
36.40	HACIENDA REC & PARK DIST	34,169.11	366.08	0.00		34,535.19	0.000004488	580.81		580.81	(77.17)	503.64	
36.60	MONTEBELLO REC & PARK DIST	91,116.30	3,413.60	0.00		94,529.90	0.000012285	1,589.85		1,589.85	(214.38)	1,375.47	
47.04	LA CO WATERWORKS #40 ANTELOPE	929,838.02	13,451.41	(431,707.55)		19,357.23	0.000002516	325.61	8.12	333.73	(333.73)	0.00	
48.40	LA CO WATERWORKS NO 21 MAINT	40,633.20	582.61	(15,224.80)		25,991.01	0.000003378	437.16		437.16	(90.24)	346.92	
48.80	LA CO WATERWORKS NO 27 MAINT	0.00	120.50	0.00		120.50	0.000000016	2.07		2.07		2.07	
49.00	LA CO WATERWORKS NO 29 MAINT	459,436.95	5,063.58	(360,970.10)		103,530.43	0.000013454	1,741.13		1,741.13	(1,020.94)	720.19	
49.80	LA CO WATER WKS #37-ACTION MAIN	75,115.24	2,204.44	(67,503.00)		9,816.68	0.000001276	165.13		165.13	(165.13)	0.00	
51.00	LA CO WATER WKS NO 29 CAP OUT	1,204,462.62	13,275.15	(946,418.90)		271,318.87	0.000003529	4,563.00		4,563.00	(2,676.48)	1,886.52	
51.70	LA CO WATER WKS NO 36 CAP OUT	25,756.25	141.74	(15,245.00)		10,654.99	0.000001385	179.24		179.24	(50.41)	128.83	
51.75	LA CO WATER WKS NO 40 ACC FUNE	843,967.38	18,907.99	(329,433.32)		25,006.70	0.000003250	420.60	6.19	426.79	(426.79)	0.00	
53.10	ARTESIA CEMETERY DISTRICT	161,039.54	2,312.89	(71,637.58)		85,174.15	0.000011069	1,432.48		1,432.48	(203.69)	1,228.79	
53.20	DOWNEY CEMETERY DISTRICT	46,612.35	1,117.58	(6,132.64)		38,151.99	0.000004958	641.63		641.63	(94.09)	550.44	

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RECOVERY OF ADMIN COST (SPECIAL DISTRICTS (SB2557))

SCHEDULE B-7

ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	2004-2005 AF91 GROSS PTR (1)	2004-2005 AA62 2004-2005 RS71 UNITARY REV. DIST.RPT (2)	2004-2005 COMBINED CRA LOSS (3)	SB1096 ERAFIII (4)	2004-2005 ADJUSTED NET PTR (1+2+3) (5)	2004-2005 ADJUSTED PTR RATIO (Col 5/\$7,695,039,992) (6)	SB 2557 COUNTY TOTAL \$129,413,900 (7)	OTHER ADJ. (NO SOI) (8)	SPECIAL DIST. ADMIN COST (7+8) (9)	COMMISSION CHARGES (10)	ADJUSTED ADMIN COST (9+10) (11)
363.53	LAS VIR MUN W BLO#1-WATERBURY I	169.28	0.62	0.00	(93.83)	76.07	0.000000010	1.29		1.29		1.29
365.05	THREE VALLEY MWD ORIG AREA	1,172,768.19	15,694.49	(330,483.69)	(732,119.78)	125,859.21	0.000016356	2,116.69		2,116.69	(2,116.69)	0.00
365.10	THREE VY MWD GLENDORA AREA	87,348.85	1,254.99	(9,931.82)	(67,324.67)	11,347.35	0.000001475	190.89		190.89		190.89
365.15	THREE VY MWD ROWLAND AREA	266,504.35	2,621.84	(81,298.50)	(160,964.55)	26,863.14	0.000003491	451.78		451.78	(4,801.00)	17,274.94
367.05	SAN GABRIEL VAL MUN WATER DIST	2,681,306.23	51,486.56	(596,123.96)	(824,018.64)	1,312,650.19	0.000170584	22,075.94		22,075.94		127.21
367.08	SAN GABRIEL VLY MWD-AZUSA REOF	15,992.54	0.00	(3,454.41)	(4,973.96)	7,564.17	0.000000983	127.21		127.21		127.21
368.10	UPPER SAN GAB. VY. MUN. WATER	271,052.75	4,651.16	(53,719.45)	(184,034.74)	37,949.72	0.000004932	638.27	5.32	643.59	(643.59)	0.00
368.15	UPP.SAN.GAB.VY.MUN.W.-W.COVINA	24,736.98	209.03	(8,682.50)	(13,590.44)	2,673.07	0.000000347	44.91		44.91		44.91
370.05	UPP.SAN.GAB.VY.MUN.W.-PASADENA	232.91	20.07	0.00	(197.82)	55.16	0.000000007	0.91		0.91		0.91
370.06	WALNUT VALLEY WATER DISTRICT	78,850.01	778.24	(20,074.62)	(47,883.83)	11,669.80	0.000001517	196.32		196.32		196.32
370.07	WALNUT VALLEY WATER D.-IMP. D.# 2	3,569.45	57.90	0.00	(2,924.54)	702.81	0.000000091	11.78		11.78		11.78
370.07	WALNUT VALL WT DIST IMP DIST #3	328,121.78	3,919.27	0.00	(267,398.67)	64,642.38	0.000008401	1,087.21		1,087.21	(1,087.21)	0.00
370.08	WALNUT VALL WT DIST IMP DIST #4	79,727.26	952.17	0.00	(64,994.55)	15,684.88	0.000002038	263.75		263.75		263.75
370.09	WALNUT VALL WT DIST IMP DIST # 5	119,253.79	978.74	(53,879.04)	(53,296.41)	13,057.08	0.000001697	219.62		219.62		219.62
TOTAL		721,027,425.10	8,166,742.61	(94,875,511.74)	(56,365,029.10)	578,801,602.46	0.075217491	9,734,189.37	9,504.89	9,743,694.26	(1,369,179.44)	8,374,514.82

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AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	
		COMBINED CRA LOSS	UNITARY REV. DIST. REPORT	ADJUSTED TOTAL CRA	ADJUSTED RATIO	129,413,900	ADJMTS. NO SOI FILED	ADJUSTED SB2557 ADMIN COST			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(5+6)		
2.02	L.A. COUNTY-MARAVILLA	1,005,758.95	10,173.20	1,015,932.15	0.000132024	17,085.74		17,085.74			
2.03	L.A. COUNTY-LANCASTER HOMES	32,835.15	675.93	33,511.08	0.000004355	563.60	(563.60)				
2.04	L.A. COUNTY-WILLOWBROOK	948,908.21	13,456.18	962,364.39	0.000125063	16,184.89		16,184.89			16,184.89
2.06	L.A. COUNTY-EAST COMPTON RP	114,027.04	1,377.87	115,404.91	0.000014997	1,940.82		1,940.82			1,940.82
2.07	L.A. COUNTY-WEST ALTADENA COMM.	498,365.04	2,161.09	500,526.13	0.000065045	8,417.73		8,417.73			8,417.73
100.03	ALHAMBRA-INDUSTRIAL	4,864,313.54	151,781.21	5,016,094.75	0.000651861	84,359.87		84,359.87			84,359.87
100.04	ALHAMBRA-CBD	594,853.92	5,411.06	600,264.98	0.000078007	10,095.19		10,095.19			10,095.19
100.05	ALHAMBRA-INDUSTRIAL-82 ANNEX	2,220,698.44	269,420.17	2,490,118.61	0.000323600	41,878.34		41,878.34			41,878.34
101.02	AGOURA HILLS - RP AREA	1,884,557.80	-	1,884,557.80	0.000244906	31,694.24		31,694.24			31,694.24
104.04	ARCADIA-CENTRAL	3,249,349.27	70,747.96	3,320,097.23	0.000431459	55,836.79		55,836.79			55,836.79
106.02	ARTESIA - CENTRAL COMM L CORRI RP	624,427.93	-	624,427.93	0.000081147	10,501.55		10,501.55			10,501.55
108.02	CITY AVALON TD1 COMM IMP RP	3,680,683.14	25,631.15	3,706,314.29	0.000481650	62,332.20		62,332.20			62,332.20
112.02	AZUSA-CBD	535,231.89	53,269.75	588,501.64	0.000076478	9,897.32		9,897.32			9,897.32
112.03	AZUSA-CBD 80 ANNEX	10,503.41	19.44	10,522.85	0.000001367	176.91		176.91			176.91
112.04	AZUSA-CBD 82 ANNEX	335,046.39	361.63	335,408.02	0.000043588	5,640.89		5,640.89			5,640.89
112.05	AZUSA - WEST END R.P.	3,627,229.80	21,497.57	3,648,727.37	0.000474166	61,363.67		61,363.67			61,363.67
112.06	AZUSA - CBD AMEND #3	608,411.84	1,208.78	609,620.62	0.000079223	10,252.56		10,252.56			10,252.56
112.07	AZUSA-CBD # 5	395,880.88	605.86	396,486.74	0.000051525	6,668.05		6,668.05			6,668.05
112.08	AZUSA-RANCH CENTER R.P.	79,981.52	0.89	79,982.41	0.000010394	1,345.13		1,345.13			1,345.13
114.03	BALDWIN PARK-SAN GABRIEL RIVER	1,796,930.27	5,154.84	1,802,085.11	0.000234188	30,307.18		30,307.18			30,307.18
114.04	BALDWIN PARK-PUENTE MERCED	293,751.93	660.53	294,412.46	0.000038260	4,951.38		4,951.38			4,951.38
114.05	BALDWIN PARK-WEST RAMONA BLVD.	273,611.71	793.60	274,405.31	0.000035660	4,614.90		4,614.90			4,614.90
114.06	BALDWIN PARK-CENT. BUSINESS DIST	861,446.97	187,204.61	1,048,651.58	0.000136276	17,636.01		17,636.01			17,636.01
114.07	BALDWIN PARK - DELTA	281,739.16	2,922.48	284,661.64	0.000036993	4,787.41		4,787.41			4,787.41
114.08	BALDWIN PARK - SIERRA VISTA R.P.	1,897,196.99	969.02	1,898,166.01	0.000246674	31,923.04		31,923.04			31,923.04
116.02	BELL-CHELI INDUSTRIAL	1,641,573.22	7,523.32	1,649,096.54	0.000214306	27,734.18		27,734.18			27,734.18
116.03	BELL-CHELI INDL RP #2	82,917.08	419.94	83,337.02	0.000010830	1,401.55		1,401.55			1,401.55
116.04	BELL-CHELI INDL 87-ANNEX	1,664,234.72	15,840.52	1,680,075.24	0.000218332	28,255.20		28,255.20			28,255.20
118.02	BELLFLOWER RP AREA #1	1,613,985.45	10.56	1,613,996.01	0.000209745	27,143.92		27,143.92			27,143.92
119.02	BELL GARDENS-PROJECT #1	1,137,219.26	60,001.17	1,197,220.43	0.000155583	20,134.60		20,134.60			20,134.60
119.03	BELL GARDENS-CENTRAL	1,182,461.66	5,556.06	1,188,017.72	0.000154387	19,979.82		19,979.82			19,979.82
124.02	BURBANK-GOLDEN STATE	15,705,514.53	83,348.59	15,788,863.12	0.002051823	265,534.42		265,534.42			265,534.42
124.03	BURBANK-CITY CENTER	6,157,829.32	135,520.49	6,293,349.81	0.000817845	105,840.51		105,840.51			105,840.51
124.04	BURBANK-WEST OLIVE	6,767,911.71	10,525.39	6,778,437.10	0.000880884	113,998.63		113,998.63			113,998.63
124.05	BURBANK - S. SAN FERNANDO RP	1,509,286.12	-	1,509,286.12	0.000196138	25,382.98		25,382.98			25,382.98
125.02	CARSON-PROJECT #1	3,265,155.86	36,601.80	3,301,757.66	0.000429076	55,528.40		55,528.40			55,528.40
125.03	CARSON-PROJECT #2	5,062,586.03	52,177.48	5,114,763.51	0.000664683	86,019.22		86,019.22			86,019.22
125.04	CARSON-RP AREA 2-83 ANX	322,117.58	1,235.89	323,353.47	0.000042021	5,438.10		5,438.10			5,438.10
125.05	CARSON-RP #3	3,587,295.16	8,687.14	3,595,982.30	0.000467312	60,476.67		60,476.67			60,476.67
125.06	CARSON-RP AREA 1- 85ANX	4,406,284.04	25,152.66	4,431,436.70	0.000575882	74,527.14		74,527.14			74,527.14
125.08	CARSON - MERGED RP2/3 AM	1,677,801.94	-	1,677,801.94	0.000218037	28,217.02		28,217.02			28,217.02
125.09	CARSON-RP #4	1,459,393.54	-	1,459,393.54	0.000189654	24,543.86		24,543.86			24,543.86
128.02	CLAREMONT-VILLAGE	1,029,438.50	98,089.21	1,127,527.71	0.000146527	18,962.63		18,962.63			18,962.63
128.03	CLAREMONT-VILLAGE-82 ANNEX	59,476.69	39.18	59,515.87	0.000007734	1,000.89		1,000.89			1,000.89
128.04	CLAREMONT-VILLAGE-83 ANNEX	190,194.37	304.21	190,498.58	0.000024756	3,203.77		3,203.77			3,203.77

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AUDITOR-CONTROLLER, T.A. DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER		ADJUSTED	
		COMBINED	CRA LOSS	UNITARY REV.	TOTAL	ADJUSTED	RATIO	129,413,900	SOI FILED	ADJMTS. NO	ADJUSTED	ADMIN COST	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
128.06	CLAREMONT-Village RP '01 Annex	375,465.59	-	375,465.59	0.000048793	6,314.49		6,314.49				6,314.49	
131.02	COMMERCE-PROJECT #1	6,558,224.15	316,458.95	6,874,683.10	0.000893391	115,617.21		115,617.21				115,617.21	
131.03	COMMERCE-TOWN CENTRE	1,181,194.06	5,034.04	1,186,228.10	0.000154155	19,949.80		19,949.80				19,949.80	
131.04	COMMERCE-TOWN CENTRE-80 ANNEX	903,122.13	13.68	903,135.81	0.000117366	15,188.79		15,188.79				15,188.79	
131.05	COMMERCE-RP 111	181,982.73	1,252.45	183,235.18	0.000023812	3,081.60		3,081.60				3,081.60	
131.06	COMMERCE - RP AREA 4	2,475,818.10	-	2,475,818.10	0.000321742	41,637.89		41,637.89				41,637.89	
132.02	COMPTON-ROSECRANS	480,788.75	1,228.40	482,017.15	0.000062640	8,106.49		8,106.49				8,106.49	
132.04	COMPTON-WALNUT INDUSTRIAL	5,248,258.38	256,182.14	5,504,440.52	0.000715323	92,572.74		92,572.74				92,572.74	
132.05	COMPTON-WALNUT INDUSTRIAL-76 ANX	724,023.67	46,046.61	770,070.28	0.000100074	12,950.97		12,950.97				12,950.97	
132.06	COMPTON-WALNUT INDUSTRIAL-80 ANX	2,317,851.78	69,045.52	2,386,897.30	0.000310186	40,142.38		40,142.38				40,142.38	
132.07	COMPTON RP AREA	1,932,717.54	12.05	1,932,729.59	0.000251166	32,504.37		32,504.37				32,504.37	
136.06	COVINA - PROJ. #1	5,257,191.14	56,028.49	5,313,219.63	0.000690473	89,356.80		89,356.80				89,356.80	
136.08	COVINA - R.P. #2	741,048.58	2,566.75	743,615.33	0.000096636	12,506.04		12,506.04				12,506.04	
136.09	COVINA - PROJECT #2 88 ANNEX	99,320.20	1.17	99,321.79	0.000012907	1,670.35		1,670.35				1,670.35	
138.02	CUDAHY-COMM'L INDL.	969,061.74	8,923.61	977,985.35	0.000127093	16,447.60		16,447.60				16,447.60	
138.03	CUDAHY-COMM'L INDL-82 ANNEX	432,693.98	1,948.24	434,642.22	0.000056483	7,309.69		7,309.69				7,309.69	
138.04	CUDAHY RP AREA	20,657.35	0.03	20,657.38	0.000002685	347.48		347.48				347.48	
138.05	CUDAHY - CITYWIDE RP	650,591.95	-	650,591.95	0.000084547	10,941.56		10,941.56				10,941.56	
140.04	CULVER CITY-SLAUSON/SEPULVEDA	6,340,666.79	74,095.18	6,414,761.97	0.000833622	107,882.27		107,882.27				107,882.27	
140.05	CULVER CITY-OVERLAND/JEFFERSON	4,706,815.42	29,281.20	4,736,096.62	0.000615474	79,650.89		79,650.89				79,650.89	
140.06	CULVER CITY-WASHINGTON/CULVER	10,202,274.77	270,137.06	10,472,411.83	0.001360930	176,123.26		176,123.26				176,123.26	
140.07	CULVER CITY-COMP AREA #4 RP	1,623,840.17	-	1,623,840.17	0.000211024	27,309.44		27,309.44				27,309.44	
142.02	CERRITOS-LOS CERRITOS	7,437,879.05	103,943.97	7,541,823.02	0.000980089	126,837.14		126,837.14				126,837.14	
142.04	CERRITOS-LOS COYOTES	17,427,869.56	231,929.27	17,659,798.83	0.0002294959	296,999.59		296,999.59				296,999.59	
143.02	DOWNNEY-PROJECT #1	1,122,482.78	87,744.15	1,210,226.93	0.000157274	20,353.44		20,353.44				20,353.44	
143.03	DOWNNEY-PROJECT #1-81 ANNEX	337,398.12	1,156.30	338,554.42	0.000043996	5,693.69		5,693.69				5,693.69	
143.04	DOWNNEY-RP TD 1-85 ANNEX	137,778.38	1.53	137,779.91	0.000017905	2,317.16		2,317.16				2,317.16	
143.06	DOWNNEY-R.P.# 88 ANNEX	343,220.43	6.71	343,227.14	0.000044604	5,772.38		5,772.38				5,772.38	
144.05	EL MONTE-EAST VALLEY MALL	1,266,946.42	263.68	1,267,210.10	0.000164679	978.37		978.37				978.37	
144.06	EL MONTE-PLAZA PROJECT	58,075.00	100.68	58,175.68	0.000007560	978.37		978.37				978.37	
144.07	EL MONTE-PLAZA EL MONTE	78,401.93	128.89	78,530.82	0.000010205	1,320.67		1,320.67				1,320.67	
144.08	EL MONTE - CENTER R.P.	30,094.31	96.53	30,190.84	0.000003923	507.69		507.69				507.69	
144.10	EL MONTE - DOWNTOWN RP	509,146.40	9.33	509,155.73	0.000066167	8,562.93		8,562.93				8,562.93	
144.12	EL MONTE - CENTER 90 ANNEX	856,490.26	12.00	856,502.26	0.000111306	14,404.54		14,404.54				14,404.54	
144.13	EL MONTE TD#4 NORTHWEST RP	438,725.10	2.76	438,727.86	0.000057014	7,378.40		7,378.40				7,378.40	
144.14	EL MONTE - VALLEY DUFFEE RP	400,957.04	-	400,957.04	0.000052106	6,743.24		6,743.24				6,743.24	
144.18	EL MONTE - VALLEY DUFFEE RP	147,010.57	-	147,010.57	0.000019105	2,472.45		2,472.45				2,472.45	
145.02	DUARTE-HUNTINGTON DR. PHASE I	237,936.90	2,682.84	237,936.90	0.000030921	4,001.61		4,001.61				4,001.61	
145.04	DUARTE-LAS LOMAS	1,114,189.86	3,014.64	1,116,872.70	0.000145142	18,783.39		18,783.39				18,783.39	
145.06	DUARTE-DAVIS ADDITION	482,162.10	2,672.96	485,176.74	0.000063051	8,159.68		8,159.68				8,159.68	
145.08	DUARTE-HUNTINGTON DR. PHASE 2	1,244,734.21	6,341.94	1,251,076.15	0.000068979	8,926.84		8,926.84				8,926.84	
145.09	DUARTE-DAVIS ADDITION-76 ANNEX	1,390,450.64	6,264.91	1,396,715.55	0.000181509	23,489.79		23,489.79				23,489.79	
145.10	DUARTE-RANCHO DUARTE RP PHASE II	608,655.27	1,260.84	609,916.11	0.000079261	10,257.48		10,257.48				10,257.48	
145.11	DUARTE-RANCHO DUARTE RP PHASE I	195,389.07	877.66	196,266.73	0.000025506	3,300.83		3,300.83				3,300.83	

AUDITOR-CONTROLLER, TALENT VISION
SB2557 ADMIN COST RECOVERY FOR CRA
FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	
		COMBINED CRA LOSS (1)	UNITARY REV. DIST. REPORT (2)	ADJUSTED TOTAL CRA (1 + 2)	ADJUSTED RATIO (4)	COUNTY TOTAL 129,413,900 (5)	ADJMTS. NO SOI FILED (6)	ADJUSTED SB2557 ADMIN COST (7)			
145.12	DUARTE-RANCHO DUARTE #3 AM #1	295,282.52	3.50	295,286.02	0.000038374	4,966.13		4,966.13			4,966.13
145.13	DUARTE-MERGED R.P.	380,193.32	-	380,193.32	0.000049408	6,394.08		6,394.08			6,394.08
156.02	GLENDAL-CESTRAL	16,984,583.83	277,818.51	17,262,402.34	0.002243315	290,316.14		290,316.14			290,316.14
156.03	GLENDAL - SAN FERNANDO RP	4,456,550.12	-	4,456,550.12	0.000579146	74,949.54		74,949.54			74,949.54
160.04	GLENDORA-PROJECT #1	2,820,223.04	9,962.46	2,830,185.50	0.000367793	47,597.53		47,597.53			47,597.53
160.05	GLENDORA-RP #2	322,861.90	1,284.21	324,146.11	0.000042124	5,451.43		5,451.43			5,451.43
160.07	GLENDORA-RP #3	2,031,885.55	22,275.55	2,054,161.10	0.000266946	34,546.52		34,546.52			34,546.52
160.09	GLENDORA-PROJECT #1-76 ANNEX	255,277.60	15,590.06	270,867.66	0.000035200	4,555.37		4,555.37			4,555.37
160.10	GLENDORA-RP 183 ANNEX	24,546.67	32.61	24,579.28	0.000003194	413.35		413.35			413.35
160.11	GLENDORA-RP 4	56,960.11	331.39	57,291.50	0.000007445	963.49		963.49			963.49
160.12	GLENDORA-RP 3.83 ANNEX	6,477.35	33.67	6,511.02	0.000000846	109.48		109.48			109.48
163.01	HAWAIIAN GARDENS - RP1	4,291,381.56	-	4,291,381.56	0.000557862	72,171.80		72,171.80			72,171.80
164.03	HAWTHORNE-PLAZA	583,290.77	13,451.61	596,742.38	0.000077549	10,035.92		10,035.92			10,035.92
164.04	HAWTHORNE-RP #2	5,283,391.04	84,794.42	5,368,185.46	0.000697616	90,281.21		90,281.21			90,281.21
172.02	HUNTINGTON PARK-CBD	2,402,169.66	45,905.26	2,447,974.92	0.000318124	41,169.67		41,169.67			41,169.67
172.03	HUNTINGTON PARK-INDUSTRIAL	1,069,776.45	16,073.21	1,085,849.66	0.000141110	18,261.60		18,261.60			18,261.60
172.04	HUNTINGTON PARK-NORTH	2,490,898.81	18,258.51	2,509,157.32	0.000326075	42,198.64		42,198.64			42,198.64
172.05	HUNTINGTON PARK-SANTA FE RP	998,377.83	435.46	998,813.29	0.000129800	16,797.92		16,797.92			16,797.92
172.06	HUNTINGTON PARK- NEIGHBORHOOD RP	282,439.14	-	282,439.14	0.000036704	4,750.01		4,750.01			4,750.01
174.02	INDUSTRY-CIVIC/REC. IND'L #1	27,564,256.14	329,921.34	27,894,177.48	0.003624955	469,119.56		469,119.56			469,119.56
174.03	INDUSTRY-TR. DIST. IND'L #2	6,659,203.11	36,076.02	6,695,279.13	0.000870077	112,600.06		112,600.06			112,600.06
174.04	INDUSTRY-TR. DIST. IND'L #3	4,521,514.54	45,501.35	4,567,015.89	0.000593501	76,807.28		76,807.28			76,807.28
176.02	INGLEWOOD-IN TOWN	871,445.21	184,194.35	1,055,639.56	0.000137184	17,753.52		17,753.52			17,753.52
176.03	INGLEWOOD-LA CIENEGA	394,278.83	2,030.11	396,308.94	0.000051502	6,665.07		6,665.07			6,665.07
176.04	INGLEWOOD-NO. INDUSTRIAL	1,031,293.60	9,070.46	1,040,364.06	0.000135199	17,496.63		17,496.63			17,496.63
176.05	INGLEWOOD-MANCHESTER-PRAIRIE	2,603,885.51	70,149.37	2,674,034.88	0.000347501	44,971.46		44,971.46			44,971.46
176.06	INGLEWOOD-INGLEWOOD-CENTURY	3,309,845.85	7,382.65	3,317,228.50	0.000431087	55,788.65		55,788.65			55,788.65
176.07	INGLEWOOD-LA CIENEGA-76 ANNEX	1,082,177.70	53,121.15	1,135,298.85	0.000147536	19,093.21		19,093.21			19,093.21
176.08	INGLEWOOD - IMPERIAL/PRAIRIE RP	442,759.77	0.75	442,760.52	0.000057538	7,446.22		7,446.22			7,446.22
176.09	INGLEWOOD - CENTURY RP	159,960.33	-	159,960.33	0.000020787	2,690.13		2,690.13			2,690.13
176.10	INGLEWOOD - IN TOWN RP 03 ANNEX	416,559.15	-	416,559.15	0.000054133	7,005.56		7,005.56			7,005.56
176.12	INGLEWOOD - IMP/PRAIRIE RP 03 ANNEX	8,283.23	-	8,283.23	0.000001076	139.25		139.25			139.25
177.02	IRWINDALE-PARQUE NORTE	8,477.16	44.03	8,521.19	0.000001107	143.26		143.26			143.26
177.04	IRWINDALE-INDUSTRIAL	13,419,716.98	319,961.19	13,739,678.17	0.001785524	231,071.62		231,071.62			231,071.62
177.05	IRWINDALE-NORA FRAJAO	11,699.33	11.36	11,710.69	0.000001522	196.97		196.97			196.97
179.02	LAKEWOOD-TOWN CENTRE	4,248,059.06	17,782.76	4,265,841.82	0.000554363	71,742.28		71,742.28			71,742.28
179.03	LAKEWOOD-R.P. #2	1,210,693.54	17.72	1,210,711.26	0.000157337	20,361.59		20,361.59			20,361.59
179.04	LAKEWOOD-R.P. #3	577,441.57	-	577,441.57	0.000075041	9,711.35		9,711.35			9,711.35
180.02	LA VERNE-CENTRAL	3,673,736.27	73,175.58	3,746,911.85	0.000486926	63,014.99		63,014.99			63,014.99
180.03	LA VERNE-CENTRAL RP 83 ANNEX	2,583,667.49	18,010.69	2,601,678.18	0.000338098	43,754.58		43,754.58			43,754.58
180.04	LA VERNE CENTRAL 95ANX	298,203.40	1.31	298,204.71	0.000038753	5,015.18		5,015.18			5,015.18
181.02	LAWNDAL-ECONOMIC REVITAL RP	2,022,547.35	-	2,022,547.35	0.000262838	34,014.89		34,014.89			34,014.89
182.02	LA MIRADA-IND'L COMM'L	4,699,967.15	60,307.73	4,760,274.88	0.000618616	80,057.51		80,057.51			80,057.51
182.03	LA MIRADA-VALLEY VIEW	439,771.13	760.02	440,531.15	0.000057249	7,408.82		7,408.82			7,408.82
182.04	LA MIRADA-BEACH BLVD.	2,619,393.02	1,163.64	2,620,556.66	0.000340551	44,072.03		44,072.03			44,072.03

AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
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SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71	2004-2005 STN 620	ADJUSTED	2004-2005	SB 2557	OTHER	ADJUSTED
		COMBINED	UNITARY REV.	TOTAL	ADJUSTED	COUNTY TOTAL	ADJMTS. NO	ADMIN COST
		CRA LOSS	DIST. REPORT	CRA	RATIO	129,413,900	SOI FILED	SB2557
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(1 + 2)	(Col 3/57,695,039,992)	(Col 4**129,413,900)		(5 + 6)
182.05	LA MIRADA-IND'L COM'L 89 ANX	2,930,583.59	33.28	2,930,616.87	0.000380845	49,286.64		49,286.64
182.06	LA MIRADA- RP #4	245,116.85		245,116.85	0.000031854	4,122.35		4,122.35
184.02	LONG BEACH-WEST BEACH	1,213,075.63	4,851.01	1,217,926.64	0.000158274	20,482.86		20,482.86
184.03	LONG BEACH-POLY HIGH	504,896.92	7,627.05	512,523.97	0.000066604	8,619.48		8,619.48
184.04	LONG BEACH-DOWNTOWN	12,408,838.24	434,970.51	12,843,808.75	0.001669102	216,005.00		216,005.00
184.05	LONG BCH-WEST L.B. IND'L	6,724,460.70	989,976.00	7,714,436.70	0.001002521	129,740.15		129,740.15
184.06	LONG BEACH-LOS ALTOS RP	515,748.11	1.92	515,750.03	0.000067024	8,673.84		8,673.84
184.09	LONG BEACH-N. LONG BEACH RP	24,359,866.30	-	24,359,866.30	0.003165658	409,680.15		409,680.15
184.10	LONG BEACH-NEW CENTRAL LB RP	7,670,667.50	-	7,670,667.50	0.000996833	129,004.05		129,004.05
186.02	LANCASTER-CBD	708,082.81	7,535.57	715,618.38	0.000092997	12,035.10		12,035.10
186.03	LANCASTER-FOX FIELD RP	987,140.09	3,635.80	990,775.89	0.000128755	16,662.69		16,662.69
186.04	LANCASTER-AMARGOZA	8,425,892.87	20,530.78	8,446,423.65	0.001097645	142,050.52		142,050.52
186.05	LANCASTER-RESIDENTIAL	3,833,244.14	15,307.13	3,848,551.27	0.000500134	64,724.29		64,724.29
186.07	LANCASTER-R.P. #5	9,979,492.02	92,379.79	10,071,871.81	0.001308878	169,387.01		169,387.01
186.08	LANCASTER-R.P. #6	12,767,608.21	157.39	12,767,765.60	0.001659220	214,726.13		214,726.13
186.09	LANCASTER-R.P. #7	732,277.24	2.80	732,280.04	0.000095163	12,315.41		12,315.41
188.03	LOS ANGELES CITY-LITTLE TOKYO	2,642,852.14	14,305.13	2,657,157.27	0.000345308	44,687.65		44,687.65
188.04	LOS ANGELES CITY-NORMANDIE	1,541,139.70	206,434.66	1,747,574.36	0.000227104	29,390.41		29,390.41
188.05	LOS ANGELES CITY-BEACON	881,217.63	7,906.75	889,124.38	0.000115545	14,953.13		14,953.13
188.07	LOS ANGELES CITY-PICO UNION #1	1,245,806.43	5,385.87	1,251,192.30	0.000162597	21,042.31		21,042.31
188.08	LOS ANGELES CITY-BUNKER HILL	24,353,205.59	1,628,773.32	25,981,978.91	0.003376458	436,960.60		436,960.60
188.09	LOS ANGELES CITY-HOOVER	575,973.26	11,336.38	587,309.64	0.000076323	9,877.26		9,877.26
188.10	LOS ANGELES CITY-WATTS	317,073.13	3,219.90	320,293.03	0.000041623	5,386.59		5,386.59
188.18	LOS ANGELES CITY-MONTEREY HILLS	2,778,752.18	6,086.44	2,784,838.62	0.000361900	46,834.89		46,834.89
188.19	LOS ANGELES CITY-HARBOR IND'L	1,237,817.95	14,462.95	1,252,280.90	0.000162739	21,060.69		21,060.69
188.20	LOS ANGELES CITY-CBD	4,006,973.72	2,617,174.48	6,624,148.20	0.000860833	111,403.76	(111,403.76)	-
189.01	LOS ANGELES CITY-PICO UNION #2	2,181,607.55	24,466.66	2,206,074.21	0.000286688	37,101.41		37,101.41
189.02	LOS ANGELES CITY-NO. HOLLYWOOD	8,235,403.86	240,472.43	8,475,876.29	0.001101473	142,545.92		142,545.92
189.03	LOS ANGELES CITY-CHINATOWN	3,551,503.05	24,099.58	3,575,602.63	0.000464663	60,133.85		60,133.85
189.04	LOS ANGELES CITY-ADAMS/NORMANDIE	2,871,340.34	2,411.53	2,873,751.87	0.000373455	48,330.27	(48,330.27)	-
189.05	LOS ANGELES-CRENSHAW RP	483,017.62	907.48	483,925.10	0.000062888	8,138.58	(8,138.58)	-
189.06	LOS ANGELES-HOOVER AM. #1 84 ANX	2,182,576.99	3,120.76	2,185,697.75	0.000284040	36,758.72		36,758.72
189.07	LOS ANGELES-CRENSHAW RP	1,165,842.84	925.70	1,166,768.54	0.000151626	19,622.51		19,622.51
189.08	LOS ANGELES-HOLLYWOOD RP	20,491,626.48	49,757.16	20,541,383.64	0.002669432	345,461.61		345,461.61
189.09	LOS ANGELES-HOOVER 90 ANNEX	46,604.40	-	46,604.40	0.000060566	783.73		783.73
189.10	LOS ANGELES - EQUAKE LAUREL CYN	1,006,668.64	-	1,006,668.64	0.000130820	16,929.93		16,929.93
189.11	LOS ANGELES-EQUAKE HO/BEV-NORM	3,029,074.63	-	3,029,074.63	0.000393640	50,942.49		50,942.49
189.12	LOS ANGELES-BROAD/MANCHES REC	201,889.77	-	201,889.77	0.00026236	3,395.30		3,395.30
189.13	LOS ANGELES - TD1 CRENS. 95ANX	148,478.83	-	148,478.83	0.00019295	2,497.04		2,497.04
189.16	LOS ANGELES-EQUAKE COUNCIL #3	8,874,589.33	0.32	8,874,589.65	0.001153287	149,251.37		149,251.37
189.17	LOS ANGELES-EQUAKE COUNCIL #7	9,121,172.22	-	9,121,172.22	0.001185331	153,398.31		153,398.31
189.18	LOS ANGELES - CRENSHAW/SLAUSON RP	630,302.63	2.21	630,304.84	0.000081911	10,600.42		10,600.42
189.19	LOS ANGELES - WATTS CORRIDOR	304,240.42	0.45	304,240.87	0.000039537	5,116.64		5,116.64
189.20	LOS ANGELES-WILSHIRE CTR & KOREA	5,045,376.44	-	5,045,376.44	0.000655666	84,852.29		84,852.29
190.01	LOS ANGELES - STA MONICA FWY CD9	4,622,787.84	3.19	4,622,791.03	0.000600749	77,745.27		77,745.27

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AUDITOR-CONTROLLER, T.A. DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
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SCHEDULE B - 3

ACCT. #	REDEVELOPMENT AGENCY	2004-2005 RS71	2004-2005 STN 620	ADJUSTED	2004-2005	SB 2557	OTHER	ADJUSTED
		COMBINED CRA LOSS	UNITARY REV. DIST. REPORT	TOTAL CRA	ADJUSTED RATIO	COUNTY TOTAL 129,413,900	ADJMTS. NO SOI FILED	SB2557 ADMIN COST
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(1 + 2)	(Col 3) \$7,695,039,992)	(Col 4)*129,413,900)		(5 + 6)
190.02	LOS ANGELES - VERMONT/MANCHESTER	388,627.01	-	388,627.01	0.000050504	6,535.92	-	6,535.92
190.03	LOS ANGELES - WESTERN/SLAUSON	457,656.48	-	457,656.48	0.000059474	7,696.76	-	7,696.76
190.04	LOS ANGELES - MID-CITY RECOVERY RP	2,202,400.65	-	2,202,400.65	0.000286210	37,039.55	-	37,039.55
190.05	LA CITY-WESTLAKE RECOV RP	2,782,081.87	-	2,782,081.87	0.000361542	46,788.56	-	46,788.56
190.06	LA CITY-ADELANTE EASTSIDE	3,939,992.49	-	3,939,992.49	0.000512017	66,262.12	-	66,262.12
190.07	LA CITY-PACIFIC CORRIDOR	1,023,198.96	-	1,023,198.96	0.000132969	17,208.04	-	17,208.04
190.08	LA CITY-CITY CENTER	4,446,133.23	-	4,446,133.23	0.000577792	74,774.32	(74,774.32)	-
190.10	LA CITY-CENTRAL INDUSTRIAL RP	1,181,124.92	-	1,181,124.92	0.000153492	19,864.00	(19,864.00)	-
200.02	LYNWOOD-PROJ. AREA #1-A	249,007.23	3,519.13	252,526.36	0.000032817	4,246.98	-	4,246.98
200.03	LYNWOOD-ALAMEDA	773,478.94	5,916.50	779,395.44	0.000101285	13,107.69	-	13,107.69
200.05	LYNWOOD-PROJ.AREA A-81 ANNEX	1,950,763.27	15,589.73	1,966,353.00	0.000255535	33,069.78	-	33,069.78
200.06	LYNWOOD-PROJ.AREA A-89 ANNEX	749,882.96	35.41	749,918.37	0.000097455	12,612.03	-	12,612.03
208.02	MAYWOOD-WESTSIDE	227,777.61	619.90	228,397.51	0.000029681	3,841.13	-	3,841.13
208.03	MAYWOOD-PROJECT #2	443,347.18	2,680.10	446,027.28	0.000057963	7,501.22	-	7,501.22
208.04	MAYWOOD-CITYWIDE RP	894,015.77	-	894,015.77	0.000116181	15,035.44	-	15,035.44
212.04	MONROVIA-CENTRAL	4,141,357.41	116,113.96	4,257,471.37	0.000553275	71,601.48	-	71,601.48
212.05	MONROVIA-CENTRAL RP #1-78 ANNEX	106,620.48	274.92	106,895.40	0.000013891	1,797.69	-	1,797.69
212.06	MONROVIA-CENTRAL RP #1-80 ANNEX	921,651.04	1,461.76	923,112.80	0.000119962	15,524.75	-	15,524.75
212.07	MONROVIA-CENTRAL RP#1 - 03 ANNEX	132,678.72	-	132,678.72	0.000017242	2,231.35	-	2,231.35
216.05	MONTEBELLO-S. INDL	2,086,821.77	265,016.97	2,351,838.74	0.000305630	39,552.77	-	39,552.77
216.07	MONTEBELLO-MONTE. HILLS	5,599,432.56	376,679.30	5,976,111.86	0.000776619	100,505.29	-	100,505.29
216.09	MONTEBELLO-MONTE. HILLS-76 ANNEX	723,465.35	6,148.29	729,613.64	0.000094816	12,270.51	-	12,270.51
216.11	MONTEBELLO-ECO RIVITAL PROJ	2,143,073.35	16,652.75	2,159,726.10	0.000280665	36,321.95	-	36,321.95
220.04	MONTEREY PARK-ATLANTIC/GARVEY	101,933.42	11,589.93	113,523.35	0.000014753	1,909.24	-	1,909.24
220.05	MONTEREY PARK-FREEWAY	54,291.05	756.16	55,047.21	0.000007154	925.83	-	925.83
220.07	MONTEREY PARK-ATL/GAR. 76 ANNEX	2,465,430.24	217,287.82	2,682,718.06	0.000348630	45,117.57	-	45,117.57
220.08	MONTEREY PARK-SOUTHEAST RP	-	0.28	0.28	0.000000000	-	-	-
220.09	MONTEREY PARK-CENTRAL COMMERCIAL	1,729,414.75	310.60	1,729,725.35	0.000224784	29,090.17	-	29,090.17
220.10	MONTEREY PARK-ATL/GARVEY	477,771.44	7.12	477,778.56	0.000062089	8,035.18	-	8,035.18
220.12	MONTEREY PARK-FWY 90 ANX	24,155.58	0.89	24,156.47	0.000003139	406.23	-	406.23
220.13	MONTEREY PARK- CENT COMM 99ANX	606,543.21	-	606,543.21	0.000078823	10,200.79	-	10,200.79
222.02	NORWALK-RP	3,614,442.98	101,678.37	3,716,121.35	0.000482924	62,497.08	-	62,497.08
222.03	NORWALK-RP #2	1,519,710.23	199.62	1,519,909.85	0.000197518	25,561.57	-	25,561.57
222.04	NORWALK-RP #3	602,199.04	-	602,199.04	0.000078258	10,127.67	-	10,127.67
225.02	PALMDALE-PROJECT #1	3,576,302.38	23,185.84	3,599,488.22	0.000467767	60,535.55	-	60,535.55
225.03	PALMDALE-PROJECT #2	3,634,234.74	114,649.61	3,748,884.35	0.000487182	63,048.12	-	63,048.12
225.04	PALMDALE-PROJECT #1-82 ANNEX	406,370.18	915.90	407,286.08	0.000052928	6,849.62	-	6,849.62
225.05	PALMDALE - R.P. #3	5,434,646.28	24,866.09	5,459,512.37	0.000709485	91,817.22	-	91,817.22
225.06	PALMDALE - PROJECT #4	14,623,799.19	90,289.43	14,714,088.62	0.001912152	247,459.05	-	247,459.05
226.04	PARAMOUNT-PROJ. #1	6,655,166.65	89,363.24	6,744,529.89	0.000876478	113,428.44	-	113,428.44
226.06	PARAMOUNT-PROJECT #1-81 ANNEX	457,744.60	82,837.27	540,581.87	0.000070251	9,091.46	-	9,091.46
226.07	PARAMOUNT - RP#2	143,067.24	0.23	143,067.47	0.000016592	2,406.06	-	2,406.06
226.08	PARAMOUNT - RP#3	274,452.41	3.41	274,455.82	0.000035667	4,615.81	-	4,615.81
228.02	PASADENA-PEPPER	555,400.34	1,123.51	556,523.85	0.000072322	9,359.47	-	9,359.47
228.03	PASADENA-DOWNTOWN	13,542,102.47	665,992.34	14,208,094.81	0.001846396	238,949.31	-	238,949.31

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AUDITOR-CONTROLLER, TAX DIVISION
 SB2557 ADMIN COST RECOVERY FOR CRA
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SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71		2004-2005 STN 620		2004-2005		SB 2557		OTHER	
		COMBINED CRA LOSS	UNITARY REV. DIST. REPORT	ADJUSTED TOTAL CRA	ADJUSTED RATIO	COUNTY TOTAL 129,413,900	ADJMTS. NO SOI FILED	ADJUSTED SB2557 ADMIN COST			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(5 + 6)		
228.04	PASADENA-SAN GABRIEL BLVD.	96,941.74	767.14	97,708.88	0.000012698	1,643.30		-	11,517.97		
228.05	PASADENA-ORANGE GROVE	683,033.27	1,835.10	684,868.37	0.000089001	11,517.97	(1,643.30)	-	16,980.79		
228.06	PASADENA-VILLA PARK	1,006,404.97	3,281.41	1,009,686.38	0.000131213	16,980.79		-	5,205.80		
228.09	PASADENA-LAKEWASH RP	308,926.30	611.87	309,538.17	0.000040226	45,086.25		-	4,566.79		
228.10	PASADENA - OLD PASADENA	2,678,137.06	2,725.45	2,680,862.51	0.000348388	4,566.79		-	5,408.72		
228.11	PASADENA - LINCOLN AVE. R.P.	270,862.74	83.82	270,946.56	0.000035211	5,408.72		-	27,020.59		
228.12	PASADENA - FAIROAKS 87 ANNEX	321,548.03	57.13	321,605.16	0.000041794	24,072.15		-	23,255.68		
230.02	PICO RIVERA-PROJECT #1	1,586,074.48	20,591.34	1,606,665.82	0.000208792	5,250.84		-	7,494.62		
230.03	PICO RIVERA-PROJ. #1-78 ANNEX	1,424,894.61	6,454.86	1,431,349.47	0.000186009	13,828.13		-	16,661.26		
230.04	PICO RIVERA - R.P.#1 84 ANNEX	1,364,906.01	17,892.83	1,382,798.84	0.000179700	8,754.59		-	171,699.63		
232.05	POMONA PROJ. A1	295,649.39	16,568.81	312,218.20	0.000040574	13,529.58		-	3,290.87		
232.06	POMONA-PROJ. A2	237,839.80	207,796.90	445,636.70	0.000057912	3,290.87		-	15,971.88		
232.09	POMONA-MT. MEADOW	817,034.91	5,193.59	822,228.50	0.000106852	5,263.91		-	20,618.87		
232.10	POMONA-RES. ST. R.P.	931,657.59	59,031.00	990,688.59	0.000128744	5,025.14		-	5,025.14		
232.11	POMONA-HOLT AVE.-INDIAN HILL	481,509.78	39,041.49	520,551.27	0.000067648	12,447.29		-	12,447.29		
232.13	POMONA-SOUTHWEST	10,160,110.32	49,271.31	10,209,381.63	0.001326748	33,912.52		-	31,319.07		
232.14	POMONA-ARROW TOWNE	802,758.84	1,719.40	804,478.24	0.000104545	10,358.81		-	5,986.56		
232.15	POMONA-MISSION CORONA BUS CTR RP	195,528.60	145.71	195,674.31	0.000025429	69,855.03		-	6,156.87		
232.19	POMONA-WEST HOLT AVE RP	2,728,772.91	3,723.99	2,732,496.90	0.000355098	6,156.87		-	5,186.65		
232.20	POMONA-DOWNTOWN RP # 3	949,361.08	340.16	949,701.24	0.000123417	5,186.65		-	5,652.93		
233.02	POMONA-MT.MEADOWS 86 ANNEX TD1	312,938.81	59.86	312,998.67	0.000040675	13,436.79		-	30,173.89		
233.03	POMONA - SO GAREY RP	1,226,015.24	-	1,226,015.24	0.000159325	4,861.95		-	2,300.85		
233.06	POMONA - MERGED RP	298,797.68	-	298,797.68	0.000038830	2,300.85		-	12,274.52		
234.02	RANCHO PALOS VERDES - RP# 1	737,458.05	2,667.56	740,125.61	0.000096182	2,300.85		-	15,146.09		
236.04	REDONDO BEACH-PLAZA	2,013,736.85	2,725.63	2,016,462.48	0.000262047	25,572.83		-	2,059.88		
236.05	REDONDO BEACH - SOUTH BAY CENTER	1,834,661.46	27,591.90	1,862,253.36	0.000242007	2,059.88		-	12,650.99		
236.06	REDONDO BEACH-AVIATION HI SCH RP	612,836.30	3,102.32	615,938.62	0.000080044	7,003.49		-	18,030.85		
236.07	REDONDO BEACH-HARBOR CENTER	355,962.37	5.80	355,968.17	0.000046259	5,408.34		-	5,408.34		
237.02	ROSEMEAD-PROJECT A1	2,968,454.04	1,185,175.02	4,153,629.06	0.000539780	30,090.67		-	30,090.67		
237.04	ROSEMEAD-PROJECT RP #2	366,090.20	-	366,090.20	0.000047575	-		-	-		
240.02	SAN FERNANDO-PROJ. #1	307,691.96	711.58	308,403.54	0.000040078	-		-	5,186.65		
240.03	SAN FERNANDO-PROJ. #2	240,707.37	95,423.41	336,130.78	0.000043681	5,186.65		-	5,652.93		
240.04	SAN FERNANDO-CIVIC CENTER	789,837.71	9,125.54	798,963.25	0.000103828	13,436.79		-	13,436.79		
240.05	SAN FERNANDO-CIVIC CTR. 84 ANX	1,770,458.16	23,700.28	1,794,158.44	0.000233158	30,173.89		-	30,173.89		
240.06	SAN FERNANDO-PROJ. #1 89 ANNEX	289,034.92	57.08	289,092.00	0.000037569	4,861.95		-	4,861.95		
240.07	SAN FERNANDO-PROJ. #4 95 ANNEX	136,810.42	-	136,810.42	0.000017779	2,300.85		-	2,300.85		
241.01	SAN DIMAS-CREATIVE GROWTH	720,843.98	9,004.24	729,848.22	0.000094847	12,274.52		-	12,274.52		
241.03	SAN DIMAS-CRE. GROWTH-76 ANNEX	896,245.63	4,350.59	900,596.22	0.000117036	15,146.09		-	15,146.09		
241.04	SAN DIMAS - CREATIVE GROWTH	1,503,342.99	17,232.92	1,520,575.91	0.000197605	25,572.83		-	25,572.83		
241.05	SAN DIMAS - RANCHO SAN DIMAS RP	122,481.74	0.01	122,481.75	0.000015917	2,059.88		-	2,059.88		
241.06	SAN DIMAS - CREA GROWTH 98ANX	752,234.13	-	752,234.13	0.000097756	12,650.99		-	12,650.99		
244.02	SAN GABRIEL - EAST SN GAB CBD	416,433.72	0.12	416,433.84	0.000054117	7,003.49		-	7,003.49		
249.03	SANTA CLARITA - NEWHALL RP	1,072,127.92	-	1,072,127.92	0.000139327	18,030.85		-	18,030.85		
250.02	SANTA FE SPRINGS-FLOOD RANCH	318,056.01	3,524.21	321,580.22	0.000041791	5,408.34		-	5,408.34		
250.03	SANTA FE SPRINGS-PIONEER-TEL.	1,778,795.32	10,416.31	1,789,211.63	0.000232515	30,090.67		-	30,090.67		

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AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST RECOVERY FOR CRA
FISCAL YEAR 2004-05

SCHEDULE B - 3

ACCT.#	REDEVELOPMENT AGENCY	2004-2005 RS71	2004-2005 STN 620	ADJUSTED	2004-2005	SB 2557	OTHER	ADJUSTED
		COMBINED	UNITARY REV.	TOTAL	ADJUSTED	COUNTY TOTAL	ADJMTS. NO	ADMIN COST
		CRA LOSS	DIST. REPORT	CRA	RATIO	129,413,900	SOI FILED	SB2557
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
				(1+2)	(Col 3/87,695,039,992)	(Col 4*/129,413,900)		(5+6)
250.04	SANTA FE SPRINGS-NORWALK BLVD.	6,329,687.85	56,376.08	6,386,063.93	0.000829894	107,399.82		107,399.82
250.05	SANTA FE SPRINGS-OIL FIELD	6,990,681.08	54,186.48	7,044,867.56	0.000915508	118,479.46		118,479.46
250.06	SANTA FE SPRINGS-CONSO. 82 ANNEX	5,117,694.03	36,457.10	5,154,151.13	0.000669802	86,681.69		86,681.69
250.07	SANTA FE SPRINGS-WASHINGTON BLVD	383,213.71	5.15	383,218.86	0.00049801	6,444.94		6,444.94
250.08	SANTA FE SPRINGS - 92 ANNEX	44,059.14		44,059.14	0.00005726	741.02	(741.02)	-
252.02	SANTA MONICA-DOWNTOWN	1,709,905.23	3,155.25	1,713,060.48	0.000222619	28,809.99		28,809.99
252.03	SANTA MONICA - EQUAKE REC RP	34,294,133.48		34,294,133.48	0.004456654	576,752.98		576,752.98
252.10	SANTA MONICA-O.P. #1-A	2,699,346.30	4,340.76	2,703,687.06	0.000351355	45,470.22		45,470.22
252.11	SANTA MONICA-O.P. #1-B	312,713.33	3,668.27	316,381.60	0.000041115	5,320.85		5,320.85
252.12	SANTA MONICA-O.P. #2	226.03		226.03	0.000000029	3.75	(3.75)	-
256.02	SIERRA MADRE-S.M. BLVD.	877,862.18	25,852.42	903,714.60	0.000117441	15,198.50		15,198.50
260.02	SIGNAL HILL-PROJECT #1	8,693,837.42	49,166.36	8,743,003.78	0.001136187	147,038.39		147,038.39
262.02	SOUTH EL MONTE-ROSEMEAD BID	418,213.62	5.32	418,218.94	0.000054349	7,033.52		7,033.52
262.03	SOUTH EL MONTE- IMP.DIST.#2	750,378.80	6.91	750,385.71	0.000097516	12,619.93		12,619.93
262.04	SOUTH EL MONTE - IMP AREA 3	1,572,125.09		1,572,125.09	0.000204304	26,439.78		26,439.78
264.02	SOUTH GATE-PROJECT #1	7,078,774.31	97,730.65	7,176,504.96	0.000932614	120,693.21		120,693.21
264.04	SOUTH GATE-PROJECT1 AMEND#8	321,217.94		321,217.94	0.000041744	5,402.25		5,402.25
268.02	SO. PASADENA-DOWNTOWN	399,772.57	53,795.87	453,568.44	0.000058943	7,628.04		7,628.04
270.02	TEMPLE CITY-ROSEMEAD BLVD.	694,679.70	6,301.76	700,981.46	0.000091095	11,788.96		11,788.96
272.03	TORRANCE-SKYPARK	480,498.43	3,442.68	483,941.11	0.000062890	8,138.84		8,138.84
272.05	TORRANCE-DOWNTOWN	1,313,272.54	149,394.37	1,462,666.91	0.000190079	24,598.86		24,598.86
272.06	TORRANCE - INDUSTRIAL R.P.	3,542,347.00	1,609.36	3,543,956.36	0.000460551	59,601.70		59,601.70
276.02	VERNON - INDUSTRIAL	6,761,522.01	29.36	6,761,551.37	0.000878690	113,714.70		113,714.70
276.03	VERNON - INDUSTRIAL 99 ANNEX	463,298.96		463,298.96	0.000060207	7,791.62		7,791.62
278.02	WALNUT-WALNUT IMPROVEMENT	18,854,470.46	228,958.40	19,083,428.86	0.002479965	320,941.94		320,941.94
280.03	WEST COVINA-CBD	4,110,491.53	28,402.68	4,138,894.21	0.000637865	69,607.21		69,607.21
280.04	WEST COVINA-EASTLAND	1,994,266.39	4,650.60	1,998,916.99	0.000259767	33,617.46		33,617.46
280.05	WEST COVINA-CBD 81 ANNEX	2,352,641.06	31,120.99	2,383,762.05	0.000309779	40,089.71		40,089.71
280.06	WEST COVINA-EASTLAND AM#1	2,908,008.12	20.74	2,908,028.86	0.000377910	48,906.81		48,906.81
280.08	WEST COVINA-CITYWIDE RP	723,930.13		723,930.13	0.000094078	12,175.00		12,175.00
283.02	WEST HOLLYWOOD - EASTSIDE RP	2,601,669.58		2,601,669.58	0.000338097	43,754.45		43,754.45
284.05	WHITTIER-GREENLEAF	1,178,442.58	14,771.77	1,193,214.35	0.000155063	20,067.31		20,067.31
284.08	WHITTIER-WHITTIER BLVD.	1,020,995.98	21,380.71	1,042,376.69	0.000135461	17,530.54		17,530.54
284.09	WHITTIER-EARTHQUAKE REC.R.P.	2,220,499.13	592.72	2,221,091.85	0.000288639	37,353.90		37,353.90
284.11	WHITTIER-COMMERCIAL CORRIDOR R.P.	231,579.80		231,579.80	0.000030095	3,894.71		3,894.71
	TOTAL	793,447,669.90	16,069,598.81	809,517,268.71	0.105199877	13,614,326.26	(308,356.84)	13,305,969.42

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DD-14

AUDITOR-CONTROLLER, DISTRICT COURSEMENTS/TAX DIVISION
SB2557 ADMINISTRATIVE COST FOR SCHOOLS
FY 2004-2005

6-17
SCHEDULE B-4

ACCT #	SCHOOLS	2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJUSTS. NO SOI (8)	SCHOOLS ADJUSTED SB2557 ADMIN CO (9)
		AF91 GROSS PTR (1)	UNITARY REVENUE NET OF CRA (2)	COMBINED CRA LOSS (3)	ERAF III CONTRIBUTION (4)	ADJUSTED NET PTR (5)	ADJUSTED PTR RATIO (6)	TOTAL ADMIN COST (7)	ADJUSTED PTR RATIO (6)						
400.00	EDUCATIONAL REV AUGMENTATION FD	513,425,142.05	8,475.26	-	266,965,086.13	513,433,617.31	0.066722670	8,634,841.00	0.066722670	8,634,841.00	8,634,841.00	0.066722670	8,634,841.00		8,634,841.00
400.01	EDUC AUGMENT FUND IMPOUND	1,120,542,973.48	17,699.29	-	1,097,077.49	1,397,525,758.90	0.180314301	23,335,176.95	0.180314301	23,335,176.95	23,335,176.95	0.180314301	23,335,176.95		23,335,176.95
400.15	COUNTY SCHOOL SERVICES	10,193,164.69	125,765.89	(1,097,077.49)		9,221,853.09	0.001198415	155,091.59	0.001198415	155,091.59	155,091.59	0.001198415	155,091.59	382.79	155,474.38
400.21	CHILDREN'S INSTL TUITION FUND	20,229,454.41	249,670.51	(2,179,292.24)		18,299,832.68	0.002378134	307,763.54	0.002378134	307,763.54	307,763.54	0.002378134	307,763.54	759.65	308,523.19
408.01	ALHAMBRA CITY SCHOOL DISTRICT	0.00	0.00	-		0.00	0.000000000	0.00	0.000000000	0.00	0.00	0.000000000	0.00		0.00
408.06	CO.SCH.SERV.FD.-ALHAMBRA	0.00	0.00	-		0.00	0.000000000	0.00	0.000000000	0.00	0.00	0.000000000	0.00		0.00
408.20	ALHAMBRA CHILDREN'S CENTER FUND	0.00	0.00	-		0.00	0.000000000	0.00	0.000000000	0.00	0.00	0.000000000	0.00		0.00
440.01	CASTAIC UNION SCHOOL DISTRICT	2,059,025.35	53,377.52	-		2,112,402.87	0.000274515	35,526.04	0.000274515	35,526.04	35,526.04	0.000274515	35,526.04		35,526.04
440.06	CO.SCH.SERV.FD.-CASTAIC UNION	401,028.56	10,395.92	-		411,424.48	0.000534666	6,919.27	0.000534666	6,919.27	6,919.27	0.000534666	6,919.27		6,919.27
440.07	DEV.CTR.HDCPD.MINOR-CASTAIC	35,149.11	910.92	-		36,060.03	0.000004686	606.45	0.000004686	606.45	606.45	0.000004686	606.45		606.45
464.01	EASTSIDE UNION SCHOOL DISTRICT	617,020.05	12,302.81	(240,771.65)		388,551.21	0.00050494	6,534.59	0.00050494	6,534.59	6,534.59	0.00050494	6,534.59		6,534.59
464.06	CO.SCH.SERV.FD.-EASTSIDE UNION	118,197.49	2,356.63	(46,123.96)		74,430.16	0.000009672	1,251.75	0.000009672	1,251.75	1,251.75	0.000009672	1,251.75		1,251.75
464.07	DEV.CTR.HDCPD.MINOR-EASTSIDE UN	9,368.49	186.48	(3,655.72)		5,899.25	0.000000767	99.21	0.000000767	99.21	99.21	0.000000767	99.21		99.21
469.01	EAST WHITTIER CITY SCHOOL DIST	2,804,520.30	29,964.56	(71,585.23)		2,762,899.63	0.000359049	46,465.99	0.000359049	46,465.99	46,465.99	0.000359049	46,465.99		46,465.99
469.06	CO.SCH.SERV.FD.-EAST WHITTIER	320.84	3.09	(8.29)		315.64	0.000000041	5.31	0.000000041	5.31	5.31	0.000000041	5.31		5.31
469.07	DEV.CTR.HDCPD.MINOR-E.WHITTIER	21,555.30	229.95	(550.23)		21,235.02	0.000002760	357.13	0.000002760	357.13	357.13	0.000002760	357.13		357.13
473.01	EL MONTE SCHOOL DISTRICT	2,991,840.23	45,992.64	(322,385.22)		2,715,447.65	0.000352883	45,667.92	0.000352883	45,667.92	45,667.92	0.000352883	45,667.92	38.17	45,706.12
473.06	CO.SCH.SERV.FD.-EL MONTE	382,029.71	5,873.02	(41,168.56)		346,734.17	0.000045059	5,831.32	0.000045059	5,831.32	5,831.32	0.000045059	5,831.32	4.87	5,836.19
473.07	DEV.CTR.HDCPD.MINOR-EL MONTE	46,015.22	707.09	(4,959.79)		41,762.52	0.000009427	702.36	0.000009427	702.36	702.36	0.000009427	702.36	0.59	702.95
475.20	EL MONTE CHILDREN'S CENTER FUND	26,335.90	404.65	(2,838.18)		23,902.37	0.000003106	401.99	0.000003106	401.99	401.99	0.000003106	401.99	0.34	402.33
485.01	GARVEY SCHOOL DISTRICT	1,347,628.17	34,869.11	(171,488.25)		1,211,009.03	0.000157375	20,366.55	0.000157375	20,366.55	20,366.55	0.000157375	20,366.55		20,366.55
485.06	CO.SCH.SERV.FD.-GARVEY UNION	160,672.32	4,173.01	(20,427.70)		144,417.63	0.000018768	2,428.79	0.000018768	2,428.79	2,428.79	0.000018768	2,428.79		2,428.79
485.07	DEV.CTR.HDCPD.MINOR-GARVEY	17,650.34	450.76	(2,255.05)		15,846.05	0.000002059	266.50	0.000002059	266.50	266.50	0.000002059	266.50		266.50
497.01	GORMAN SCHOOL DISTRICT	24,845.56	16,575.06	-		41,420.62	0.000005383	696.61	0.000005383	696.61	696.61	0.000005383	696.61		696.61
497.06	CO.SCH.SERV.FD.-GORMAN	5,283.54	3,132.06	-		8,415.60	0.000001094	141.53	0.000001094	141.53	141.53	0.000001094	141.53		141.53
497.07	DEV.CTR.HDCPD.MINOR-GORMAN	424.48	251.72	-		676.20	0.000000088	11.37	0.000000088	11.37	11.37	0.000000088	11.37		11.37
501.01	HAWTHORNE SCHOOL DISTRICT	1,882,190.06	35,028.04	(220,171.39)		1,697,046.71	0.000220538	28,540.65	0.000220538	28,540.65	28,540.65	0.000220538	28,540.65		28,540.65
501.06	CO.SCH.SERV.FD.-HAWTHORNE	234,616.25	4,366.26	(27,446.29)		211,536.22	0.000027490	3,557.58	0.000027490	3,557.58	3,557.58	0.000027490	3,557.58		3,557.58
501.07	DEV.CTR.HDCPD.MINOR-HAWTHORNE	26,937.48	501.22	(3,152.58)		24,286.12	0.000003156	408.44	0.000003156	408.44	408.44	0.000003156	408.44		408.44
505.01	HERMOSA BEACH CITY SCHOOL DIST	1,664,351.21	17,756.76	-		1,682,107.97	0.000218596	4,492.41	0.000218596	4,492.41	4,492.41	0.000218596	4,492.41		4,492.41
505.06	CO.SCH.SERV.FD.-HERMOSA BEACH	264,302.10	2,819.58	-		267,121.68	0.000003790	490.42	0.000003790	490.42	490.42	0.000003790	490.42		490.42
505.07	DEV.CTR.HDCPD.M HERMOSA BEACH C	28,852.90	307.53	-		29,160.43	0.000000390	9,214.11	0.000000390	9,214.11	9,214.11	0.000000390	9,214.11		9,214.11
513.01	HUGHES ELIZ. LAKES UNION SCH DIS	528,214.61	19,662.78	-		547,877.39	0.000007199	414.28	0.000007199	414.28	414.28	0.000007199	414.28		414.28
513.06	CO.SCH.SERV.FD.-HUGHES-ELIZ LAKE	23,749.70	883.86	-		24,633.56	0.000003201	142.50	0.000003201	142.50	142.50	0.000003201	142.50		142.50
513.07	DEV.CTR.HDCPD.MINOR HUGHES ELIZ.	1,935.18	71.69	-		2,006.87	0.000000261	33.75	0.000000261	33.75	33.75	0.000000261	33.75		33.75
521.01	KEPPEL UNION SCHOOL DISTRICT	641,158.33	25,631.48	-		666,789.81	0.000086652	11,213.96	0.000086652	11,213.96	11,213.96	0.000086652	11,213.96		11,213.96
521.06	CO.SCH.SERV.FD.-KEPPEL UNION	99,686.61	3,985.01	-		103,671.62	0.000013473	1,743.53	0.000013473	1,743.53	1,743.53	0.000013473	1,743.53		1,743.53
521.07	DEV.CTR.HDCPD.MINOR KEPPEL	8,147.55	325.53	-		8,473.08	0.000001101	142.50	0.000001101	142.50	142.50	0.000001101	142.50		142.50
529.01	LANCASTER SCHOOL DISTRICT	2,852,411.08	35,205.65	(1,829,649.99)		1,057,966.74	0.000137487	17,792.71	0.000137487	17,792.71	17,792.71	0.000137487	17,792.71	31.74	17,824.45
529.06	CO.SCH.SERV.FD.-LANCASTER	421,934.39	5,209.22	(270,626.48)		156,517.13	0.000020340	2,632.28	0.000020340	2,632.28	2,632.28	0.000020340	2,632.28	4.69	2,636.97
529.07	DEV.CTR.HDCPD.MINOR LANCASTER	40,915.75	504.81	(26,244.78)		15,175.78	0.000001972	255.22	0.000001972	255.22	255.22	0.000001972	255.22	0.46	255.68
545.01	LAWNDALE SCHOOL DISTRICT	1,440,973.15	12,732.87	(203,959.31)		1,249,746.71	0.0000162409	21,018.03	0.0000162409	21,018.03	21,018.03	0.0000162409	21,018.03		21,018.03
545.06	CO.SCH.SERV.FD.-LAWNDALE	155,150.66	1,370.65	(21,962.10)		134,559.21	0.000017486	2,262.99	0.000017486	2,262.99	2,262.99	0.000017486	2,262.99		2,262.99
545.07	DEV.CTR.HDCPD.MINOR-LAWNDALE	21,463.80	189.43	(3,038.30)		18,614.93	0.000002419	313.06	0.000002419	313.06	313.06	0.000002419	313.06		313.06
549.01	LENNOX SCHOOL DISTRICT	477,159.89	7,358.92	(50,460.83)		434,057.98	0.000056408	7,299.91	0.000056408	7,299.91	7,299.91	0.000056408	7,299.91		7,299.91
549.06	CO.SCH.SERV.FD.-LENNOX	62,258.51	960.13	(6,585.75)		56,632.89	0.000007360	952.44	0.000007360	952.44	952.44	0.000007360	952.44		952.44
549.07	DEV.CTR.HDCPD.MINOR-LENNOX	7,017.30	107.94	(742.37)		6,382.87	0.000000829	107.35	0.000000829	107.35	107.35	0.000000829	107.35		107.35
553.01	LITTLE LAKE CITY SCHOOL DISTRICT	1,748,439.66	22,217.10	(634,438.03)		1,136,218.73	0.000147656	19,108.74	0.000147656	19,108.74	19,108.74	0.000147656	19,108.74	67.01	19,175.75
553.06	CO.SCH.SERV.FD.-LITTLE LAKE	159.23	1.58	(59.93)		100.88	0.000000013	1.70	0.000000013	1.70	1.70	0.000000013	1.70	0.01	1.71

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AUDITOR-CONTROLLER, DISTRICTS/ASSESSMENTS/TAX DIVISION
 SB2557 ADMINISTRATIVE COST FOR SCHOOLS
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SCHEDULE B-4

ACCT #	SCHOOLS	2004-2005 STN620		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJMTS. NO. SOI	SCHOOLS ADJUSTED ADMIN CO
		UNITARY REVENUE NET OF CRA	COMBINED CRA LOSS	ERAF III CONTRIBUTION	ADJUSTED NET PTR	ADJUSTED PTR RATIO	TOTAL ADMIN COST	ADJUSTED	ADJUSTED	ADJUSTED	ADJUSTED				
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
553.07	DEV.CTR.HDCPD.MINOR-LITTLE LAKE	429.77	(12,243.06)		22,067.26	0.000002868	371.12	1.30	372.42						
561.01	LOS NIETOS SCHOOL DISTRICT	13,053.10	(594,074.29)		876,432.67	0.000113896	14,739.70		14,739.70						
561.06	CO.SCH.SERV.FD.-LOS NIETOS	0.51	(44.43)		63.24	0.000000008	1.06		1.06						
561.07	DEV.CTR.HDCPD.MINOR-LOS NIETOS	139.19	(6,348.65)		9,365.87	0.000001217	157.51		157.51						
561.20	LOS NIETOS CHILDRENS CTR FUND	189.67	(8,647.43)		12,755.52	0.000001658	214.52		214.52						
565.01	LOWELL JOINT SCHOOL DISTRICT	16,775.61	(5,743.26)		1,167,558.33	0.000151729	19,635.80		19,635.80						
565.06	CO.SCH.SERV.FD.-LOWELL JOINT	1.58	(0.67)		188.20	0.000000024	3.17		3.17						
565.07	DEV.CTR.HDCPD.MINOR-LOWELL JOINT	311.92	(106.91)		21,729.19	0.000002824	365.44		365.44						
569.01	MANHATTAN BEACH CITY S D	20,858.83	-		20,858.83	0.000002711	350.80		350.80						
569.06	CO.SCH.SERV.FD.-MANHATTAN BCH	2,554.60	-		2,554.60	0.000000332	42.96		42.96						
569.07	DEV.CTR.HDCPD.MINOR-MAN BCH	283.71	-		283.71	0.000000037	4.77		4.77						
569.20	MANHATTAN CHLD CTR FD	559.99	-		559.99	0.000000073	9.42		9.42						
577.01	MOUNTAIN VIEW SCHOOL DISTRICT	10,033.57	(95,545.22)		1,063,515.20	0.000138208	17,886.02		17,886.02						
577.06	CO.SCH.SERV.FD.-MOUNTAIN VIEW	1,473.70	(14,036.61)		156,211.69	0.000020300	2,627.14		2,627.14						
577.07	DEV.CTR.HDCPD.MINOR-MT. VIEW	178.51	(1,703.06)		18,952.51	0.000002463	318.74		318.74						
577.20	MT.VIEW CHILDRENS CENTER FUND	376.67	(3,598.94)		39,942.01	0.000005191	671.74		671.74						
581.01	NEWHALL SCHOOL DISTRICT	64,232.08	(76,254.89)		5,511,772.28	0.000071676	92,696.07		92,696.07						
581.06	CO.SCH.SERV.FD.-NEWHALL	6,158.75	(7,311.76)		534,008.47	0.000069396	8,980.87		8,980.87						
581.07	DEV.CTR.HDCPD.MINOR-NEWHALL	677.56	(804.93)		58,854.93	0.000007648	989.81		989.81						
593.01	PALMDALE SCHOOL DISTRICT	18,182.66	(1,039,628.70)		1,863,995.17	0.000242233	31,348.36		31,348.36						
593.06	CO.SCH.SERV.FD.-PALMDALE	3,226.95	(184,541.06)		330,936.36	0.000043006	5,565.63		5,565.63						
593.07	DEV.CTR.HDCPD.MINOR PALMDALE	306.05	(17,502.52)		31,465.23	0.000004089	529.18		529.18						
621.01	REDONDO BEACH CITY S D	133,753.24	-		133,753.24	0.000017382	2,249.44		2,249.44						
621.06	CO.SCH.SERV.FD.-REDONDO BCH	24,370.86	-		24,370.86	0.000003167	409.87		409.87						
621.07	DEV.CTR.HDCPD.MINOR-RED BCH	2,780.34	-		2,780.34	0.000000361	46.76		46.76						
629.01	ROSEMead SCHOOL DISTRICT	14,634.89	(51,465.57)		1,203,591.20	0.000015641	20,241.18	479.38	20,721.18						
629.06	CO.SCH.SERV.FD.-ROSEMead	1,664.19	(5,853.31)		136,879.43	0.000017788	2,302.02	54.52	2,356.54						
629.07	DEV.CTR.HDCPD.MINOR-ROSEMead	199.33	(702.27)		16,422.31	0.000002134	276.19	6.54	282.73						
645.01	SAUGUS UNION SCHOOL DISTRICT	28,340.06	(2,470.30)		5,380,892.15	0.000699268	90,494.95		90,494.95						
645.06	CO.SCH.SERV.FD.-SAUGUS UNION	4,083.31	(355.84)		775,508.93	0.000100780	13,042.38		13,042.38						
645.07	DEV.CTR.HDCPD.-SAUGUS UNION	467.51	(40.78)		88,811.61	0.000011541	1,493.62		1,493.62						
657.01	SOUTH WHITTIER SCHOOL DISTRICT	23,980.94	(549,901.43)		1,173,832.08	0.000152544	19,741.31		19,741.31						
657.06	CO.SCH.SERV.FD.-SOUTH WHITTIER	1.16	(37.02)		77.08	0.000000010	1.30		1.30						
657.20	SO.WHITTIER CHILDRENS CENTER F.	313.04	(7,186.06)		15,251.26	0.000001982	256.49		256.49						
665.01	SULPHUR SPRINGS UNION SCHOOL DIS	25,697.57	-		3,191,017.30	0.000041685	53,666.00		53,666.00						
665.06	CO.SCH.SERV.FD.-SULPHUR SPRINGS	2,227.59	-		283,498.41	0.000036842	4,767.83		4,767.83						
665.07	DEV.CTR.HDCPD.MINOR-SULPHUR SPG	246.84	-		31,486.97	0.000004092	529.54		529.54						
669.01	VALLE LINDO SCHOOL DISTRICT	6,563.70	(18,367.58)		199,275.66	0.000025897	3,351.38		3,351.38						
669.06	CO.SCH.SERV.FD.-VALLE LINDO	27,915.46	(2,429.41)		26,353.98	0.000003425	443.22		443.22						
669.07	DEV.CTR.HDCPD.MINOR-VALLE LINDO	3,419.62	(297.62)		3,228.05	0.000000419	54.29		54.29						
689.01	WESTSIDE UNION SCHOOL DISTRICT	2,731,586.04	(591,677.01)		2,177,877.97	0.000283024	36,627.19		36,627.19						
689.06	CO.SCH.SERV.FD.-WESTSIDE UNION	347,215.23	(76,435.69)		275,683.20	0.000035826	4,636.39		4,636.39						
689.07	DEV.CTR.HDCPD MINOR WESTSIDE UN	36,011.08	(7,953.00)		28,568.05	0.000003713	480.45		480.45						
695.01	WHITTIER CITY SCHOOL DISTRICT	3,141,918.74	(521,004.91)		2,675,943.49	0.000347749	45,003.57		45,003.57						
695.06	CO.SCH.SERV.FD.-WHITTIER	292.33	(48.74)		248.42	0.000000032	4.18		4.18						
695.07	DEV.CTR.HDCPD.MINOR-WHITTIER	1,356.19	(228.19)		1,151.31	0.000000150	19.36		19.36						
705.01	WILSONA SCHOOL DISTRICT	412,816.74	-		422,706.66	0.000054932	7,109.01		7,109.01						
705.06	CO.SCH.SERV.FD.-WILSONA	977.91	-		41,808.73	0.0000005433	703.13		703.13						
705.07	DEV.CTR.HDCPD MINOR WILSONA	3,348.42	-		3,428.36	0.000000446	57.66		57.66						
709.01	WISEBURN SCHOOL DISTRICT	2,791,059.34	(87,186.24)		2,766,083.89	0.0000359463	46,519.54		46,519.54						

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AUDITOR-CONTROLLER, DISTRICT ASSESSMENTS/TAX DIVISION
 SB2557 ADMINISTRATIVE COST FOR SCHOOLS
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SCHEDULE B-4

ACCT #	SCHOOLS	2004-2005		2004-2005 STN620		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJMTS. NO SOI (8)	SCHOOLS ADJUSTED SB2557 ADMIN CO (9)
		AF91 GROSS PTR (1)	UNITARY REVENUE NET OF CRA (2)	COMBINED CRA LOSS (3)	ERAF III CONTRIBUTION (4)	ADJUSTED NET PTR (5)	ADJUSTED PTR RATIO (6)	TOTAL ADMIN COST 129,413,900 (7)	ADJUSTED PTR RATIO (6)						
817.07	DEV.CTR.HDCPD.MINOR-ARCADIA	72,331.51	409.16	(3,397.57)		69,343.10	0.000009011	1,166.20	1,166.20	0.000009011	1,166.20	1,166.20		1,166.20	
818.03	AZUSA UNIFIED SCHOOL DISTRICT	7,261,166.69	44,477.99	(2,412,158.38)		4,893,486.30	0.000635927	82,297.84	82,297.84	0.000635927	82,297.84	82,297.84		82,297.84	
818.06	CO.SCH.SERV.FD.-AZUSA	314,753.26	1,927.75	(104,564.64)		212,116.37	0.000027565	3,567.34	3,567.34	0.000027565	3,567.34	3,567.34		3,567.34	
818.07	DEV.CTR.HDCPD.MINOR-AZUSA	36,706.35	224.57	(12,194.38)		24,736.54	0.000003215	416.02	416.02	0.000003215	416.02	416.02		416.02	
819.03	A B C UNIFIED SCHOOL DISTRICT	15,885,788.38	219,710.07	(5,901,336.04)		10,204,162.41	0.000132670	171,611.90	171,611.90	0.000132670	171,611.90	171,611.90		171,611.90	
819.06	CO.SCH.SERV.FD.-A B C UNIF.	557,093.99	7,704.64	(206,960.36)		357,838.27	0.000046502	6,018.06	6,018.06	0.000046502	6,018.06	6,018.06		6,018.06	
819.20	ABC UNIFIED CHILDRENS CTR FUND	159,513.04	2,205.76	(59,258.78)		102,460.02	0.000013315	1,723.16	1,723.16	0.000013315	1,723.16	1,723.16		1,723.16	
820.03	BALDWIN PARK UNIF SCH DIST	4,779,827.19	66,306.89	(1,198,766.35)		3,647,367.73	0.000473989	61,340.82	61,340.82	0.000473989	61,340.82	61,340.82		61,340.82	
820.06	CO.SCH.SERV.FD.-BALDWIN PARK	221,868.90	3,077.78	(55,849.13)		169,297.55	0.000022001	2,847.22	2,847.22	0.000022001	2,847.22	2,847.22		2,847.22	
820.07	DEV.CTR.HDCPD.MINOR-BALDWIN PARI	23,936.28	331.78	(6,004.53)		18,263.53	0.000002373	307.15	307.15	0.000002373	307.15	307.15		307.15	
821.06	CO.SCH.SERV.FD.-BASSETT	2,819,380.42	22,260.26	(649.03)		2,840,991.65	0.0000369198	47,779.32	47,779.32	0.0000369198	47,779.32	47,779.32		47,779.32	
821.07	DEV.CTR.HDCPD.MINOR-BASSETT	125,841.00	993.46	(28.97)		126,805.49	0.000016479	2,132.59	2,132.59	0.000016479	2,132.59	2,132.59		2,132.59	
821.07	DEV.CTR.HDCPD.MINOR-BASSETT	15,824.20	124.59	(3.65)		15,945.14	0.000002072	268.16	268.16	0.000002072	268.16	268.16		268.16	
822.03	BELLFLOWER UNIFIED SCHOOL DIST	7,436,511.07	117,702.87	(374,991.01)		7,179,222.93	0.0000932968	120,738.97	120,738.97	0.0000932968	120,738.97	120,738.97		120,738.97	
822.06	CO.SCH.SERV.FD.-BELLFLOWER	268,009.01	4,241.76	(13,514.96)		258,735.81	0.0000033624	4,351.38	4,351.38	0.0000033624	4,351.38	4,351.38		4,351.38	
826.03	BEVERLY HILLS UNIFIED SCHOOL DIS	20,753,735.57	182,647.91	-		20,936,383.48	0.002720763	352,104.61	352,104.61	0.002720763	352,104.61	352,104.61		352,104.61	
826.06	CO.SCH.SERV.FD.-BEVERLY HILLS	1,357,878.92	11,958.57	-		1,369,837.49	0.000178016	23,037.70	23,037.70	0.000178016	23,037.70	23,037.70		23,037.70	
826.07	DEV.CTR.HDCPD.MINOR-BEVERLY HILL	146,368.74	1,288.06	-		147,656.80	0.000019189	2,483.27	2,483.27	0.000019189	2,483.27	2,483.27		2,483.27	
830.03	BONITA UNIFIED SCHOOL DISTRICT	8,947,071.50	97,175.22	(1,921,563.93)		7,022,682.79	0.000912625	118,106.31	118,106.31	0.000912625	118,106.31	118,106.31		118,106.31	
830.06	CO.SCH.SERV.FD.-BONITA	369,023.70	4,048.26	(79,886.80)		293,185.16	0.000038101	4,930.74	4,930.74	0.000038101	4,930.74	4,930.74		4,930.74	
830.07	DEV.CTR.HDCPD.MINOR-BONITA	40,791.73	448.25	(8,888.68)		32,351.30	0.000004204	544.08	544.08	0.000004204	544.08	544.08		544.08	
834.03	BURBANK UNIFIED SCHOOL DISTRICT	24,453,842.71	105,986.53	(5,555,682.68)		19,004,146.56	0.002469662	319,608.57	319,608.57	0.002469662	319,608.57	319,608.57		319,608.57	
834.06	CO.SCH.SERV.FD.-BURBANK	1,273,299.26	5,519.33	(289,377.59)		989,441.00	0.000128582	16,840.25	16,840.25	0.000128582	16,840.25	16,840.25		16,840.25	
834.20	BURBANK CHILDREN'S CENTER FUND	196,366.62	850.52	(44,588.21)		152,628.93	0.000019835	2,566.89	2,566.89	0.000019835	2,566.89	2,566.89		2,566.89	
839.03	CHAFFEY JT UNION HI SCH DIST	4,510,863.85	39,741.82	(90,941.86)		4,459,663.61	0.000579550	75,001.88	75,001.88	0.000579550	75,001.88	75,001.88		75,001.88	
840.03	CHARTER OAK UNIF SCHOOL DIST	176,856.37	1,557.94	(3,565.29)		174,849.02	0.000022722	2,940.58	2,940.58	0.000022722	2,940.58	2,940.58		2,940.58	
840.06	CO.SCH.SERV.FD.-CHARTER OAK	19,627.53	172.68	(396.05)		19,404.16	0.000002522	326.34	326.34	0.000002522	326.34	326.34		326.34	
840.07	DEV.CTR.HDCPD.MINOR-CHARTER OAK	5,901,406.40	66,031.56	(337,762.15)		5,629,675.81	0.0000731598	94,678.95	94,678.95	0.0000731598	94,678.95	94,678.95		94,678.95	
842.03	CLAREMONT UNIFIED SCHOOL DIST	204,812.92	2,291.58	(11,723.43)		195,381.07	0.000025391	3,285.89	3,285.89	0.000025391	3,285.89	3,285.89		3,285.89	
842.06	CO.SCH.SERV.FD.-CLAREMONT	22,554.29	251.97	(1,290.83)		21,515.43	0.000002796	361.84	361.84	0.000002796	361.84	361.84		361.84	
842.07	DEV.CTR.HDCPD.MINOR-CLAREMONT	12,906,860.07	389,012.87	(2,636,575.68)		10,659,297.26	0.001385217	179,266.28	179,266.28	0.001385217	179,266.28	179,266.28		179,266.28	
845.03	COMPTON UNIFIED SCHOOL DIST	422,928.31	12,747.25	(86,411.41)		349,264.15	0.000045388	5,873.87	5,873.87	0.000045388	5,873.87	5,873.87		5,873.87	
845.06	CO.SCH.SERV.FD.-COMPTON	61,935.55	1,866.96	(12,646.94)		51,155.57	0.000006648	860.33	860.33	0.000006648	860.33	860.33		860.33	
845.07	DEV.CTR.HDCPD.MINOR-COMPTON	404,156.17	12,181.53	(82,570.84)		333,766.86	0.000043374	5,613.24	5,613.24	0.000043374	5,613.24	5,613.24		5,613.24	
845.20	COMPTON CHILDREN'S CENTER FUND	9,187,024.14	138,642.61	(1,929,956.44)		7,395,710.31	0.0000961101	124,379.82	124,379.82	0.0000961101	124,379.82	124,379.82		124,379.82	
847.03	COVINA-VALLEY UNIFIED SCHOOL DIS	402,507.43	6,071.26	(84,729.98)		323,848.71	0.000042085	5,446.43	5,446.43	0.000042085	5,446.43	5,446.43		5,446.43	
847.06	CO.SCH.SERV.FD.-COVINA-VALLEY	45,320.86	686.66	(9,392.98)		36,615.14	0.000004758	615.79	615.79	0.000004758	615.79	615.79		615.79	
847.20	COVINA-VALLEY CHILDREN'S CTR.FD.	44,325.70	672.40	(9,186.09)		35,812.01	0.000004654	602.28	602.28	0.000004654	602.28	602.28		602.28	
850.03	CULVER CITY UNIFIED SCHOOL DIST	11,090,733.13	146,221.81	(5,549,940.59)		5,687,014.35	0.0000739049	95,643.26	95,643.26	0.0000739049	95,643.26	95,643.26		95,643.26	
850.06	CO.SCH.SERV.FD.-CULVER CITY	368,606.86	5,546.27	(165,737.78)		208,415.35	0.000027084	3,505.09	3,505.09	0.000027084	3,505.09	3,505.09		3,505.09	
850.07	DEV.CTR.HDCPD.MINOR-CULVER CITY	49,088.97	621.92	(25,249.65)		24,461.24	0.000003179	411.39	411.39	0.000003179	411.39	411.39		411.39	
850.20	CULVER CITY CHILDREN'S CTR.FD.	33,537.27	347.07	(29,778.97)		4,105.37	0.000000534	69.04	69.04	0.000000534	69.04	69.04		69.04	
853.03	DOWNEY UNIFIED SCHOOL DISTRICT	13,936,839.43	208,258.69	(874,021.38)		13,271,076.74	0.001724527	223,190.76	223,190.76	0.001724527	223,190.76	223,190.76		223,190.76	
853.06	CO.SCH.SERV.FD.-DOWNEY	481,134.91	7,189.62	(30,176.98)		458,147.55	0.000059538	7,705.05	7,705.05	0.000059538	7,705.05	7,705.05		7,705.05	
853.07	DEV.CTR.HDCPD.MINOR-DOWNEY	33,707.81	503.11	(2,114.56)		32,096.36	0.000004171	539.79	539.79	0.000004171	539.79	539.79		539.79	
855.03	DUARTE UNIFIED SCHOOL DISTRICT	4,297,875.58	36,874.52	(1,692,499.70)		2,641,250.40	0.0000343241	44,420.11	44,420.11	0.0000343241	44,420.11	44,420.11		44,420.11	
855.06	CO.SCH.SERV.FD.-DUARTE	167,691.78	1,399.47	(66,040.78)		103,050.47	0.000013392	1,733.09	1,733.09	0.000013392	1,733.09	1,733.09		1,733.09	
855.07	DEV.CTR.HDCPD.MINOR-DUARTE	18,118.58	150.97	(7,132.63)		11,136.92	0.000001447	187.30	187.30	0.000001447	187.30	187.30		187.30	
859.03	EL SEGUNDO UNIFIED SCHOOL DIST	4,317,145.57	166,720.25	-		4,483,865.82	0.0000582696	75,408.91	75,408.91	0.0000582696	75,408.91	75,408.91		75,408.91	

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AUDITOR-CONTROLLER, DISTRICT ASSESSMENTS/TAX DIVISION
SB2557 ADMINISTRATIVE COST FOR SCHOOLS
FY 2004-2005

SCHEDULE B-4

ACCT #	SCHOOLS	2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJMTS. NO SOI (8)	SCHOOLS ADJUSTED SB2557 ADMIN CO (9)
		AF91 GROSS PTR (1)	UNITARY REVENUE NET OF CRA (2)	COMBINED CRA LOSS (3)	ERAF III CONTRIBUTION (4)	ADJUSTED NET PTR (5)	ADJUSTED PTR RATIO (6)	TOTAL ADMIN COST 129,413,900 (7)	ADJUSTED PTR RATIO (Col 5) / (Col 6) (7+8)	ADJUSTED PTR RATIO (Col 5) / (Col 6) (7+8)					
859.06	CO.SCH.SERV.FD.-EL SEGUNDO	452,499.04	17,474.34	-	-	-	-	469,973.38	0.000061075	7,903.93	7,903.93	7,903.93			
859.07	DEV.CTR.HDCPD MINOR-EL SEGUNDO	45,538.90	1,758.09	-	-	-	-	47,296.99	0.000006146	795.43	795.43	795.43			
867.03	GLENDALE UNIFIED SCHOOL DISTRICT	36,128,294.22	227,096.57	(4,321,811.39)	(4,321,811.39)	(4,321,811.39)	(4,321,811.39)	32,033,579.40	0.004162887	538,735.40	538,735.40	538,735.40			
867.06	CO.SCH.SERV.FD.- GLENDALE	426,708.33	2,681.92	(51,045.05)	(51,045.05)	(51,045.05)	(51,045.05)	378,345.20	0.000049167	6,362.95	6,362.95	6,362.95			
867.07	DEV.CTR.HDCPD MINOR-GLENDALE	269,222.66	1,691.98	(32,205.69)	(32,205.69)	(32,205.69)	(32,205.69)	238,708.95	0.000031021	4,014.57	4,014.57	4,014.57			
867.20	GLENDALE UNIF CHILDRENS CTR FD	164,016.28	1,030.68	(19,620.90)	(19,620.90)	(19,620.90)	(19,620.90)	145,426.06	0.000018899	2,445.75	2,445.75	2,445.75			
868.03	GLENDORA UNIFIED SCHOOL DISTRICT	5,628,845.30	53,106.29	(728,133.21)	(728,133.21)	(728,133.21)	(728,133.21)	4,953,818.38	0.0000643768	83,312.49	83,312.49	83,312.49			
868.06	CO.SCH.SERV.FD.- GLENDORA	239,318.51	2,257.41	(30,953.90)	(30,953.90)	(30,953.90)	(30,953.90)	210,622.02	0.000027371	3,542.21	3,542.21	3,542.21			
868.07	DEV.CTR.HDCPD MINOR-GLENDORA	26,465.42	249.30	(3,421.88)	(3,421.88)	(3,421.88)	(3,421.88)	23,292.84	0.000003027	391.74	391.74	391.74			
870.03	HACIENDA LA PUENTE UNIF. SCH.DIS	13,378,880.22	171,066.65	(2,331,537.77)	(2,331,537.77)	(2,331,537.77)	(2,331,537.77)	11,218,409.10	0.001457875	188,669.33	188,669.33	188,669.33			
870.06	CO.SCH.SERV.FD.HACIENDA-LA PUENTE	579,196.34	7,326.02	(99,074.20)	(99,074.20)	(99,074.20)	(99,074.20)	487,448.16	0.000063346	8,197.82	8,197.82	8,197.82			
870.07	DEV.CTR.HDCPD MINOR-HACI-LA PUENTE	66,459.65	834.64	(11,826.86)	(11,826.86)	(11,826.86)	(11,826.86)	55,467.43	0.000007208	932.84	932.84	932.84			
875.03	INGLEWOOD UNIFIED SCHOOL DIST	13,601,061.13	124,321.02	(2,257,828.36)	(2,257,828.36)	(2,257,828.36)	(2,257,828.36)	11,467,553.79	0.001490253	192,859.41	192,859.41	192,859.41			
875.06	CO.SCH.SERV.FD.- INGLEWOOD	487,409.95	4,454.57	(80,919.34)	(80,919.34)	(80,919.34)	(80,919.34)	410,945.18	0.000059404	6,911.21	6,911.21	6,911.21			
875.07	DEV.CTR.HDCPD MINOR-INGLEWOOD	50,282.39	459.09	(8,349.10)	(8,349.10)	(8,349.10)	(8,349.10)	42,392.38	0.000005509	712.95	712.95	712.95			
875.20	INGLEWOOD UNIF.CHILDRENS CTR.FD	43,411.97	396.49	(7,208.52)	(7,208.52)	(7,208.52)	(7,208.52)	36,599.94	0.000004756	615.53	615.53	615.53			
880.03	LA CANADA UNIFIED SCHOOL DIST	8,182,873.53	112,463.14	-	-	-	-	8,295,336.67	0.001078011	139,509.59	139,509.59	139,509.59			
880.06	CO.SCH.SERV.FD.- LA CANADA	320,253.42	4,409.62	-	-	-	-	324,663.04	0.000042191	5,460.13	5,460.13	5,460.13			
880.07	DEV.CTR.HDCPD MINOR LA CANADA	9,455.90	127.93	-	-	-	-	9,583.83	0.000001245	161.18	161.18	161.18			
881.03	LAS VIRGENES UNIFIED SCHOOL DIST	25,004,583.70	157,289.01	(381,651.94)	(381,651.94)	(381,651.94)	(381,651.94)	24,780,220.77	0.003220285	416,749.62	416,749.62	416,749.62			
881.06	CO.SCH.SERV.FD.- LAS VIRGENES	937,426.84	5,905.08	(14,331.29)	(14,331.29)	(14,331.29)	(14,331.29)	929,000.63	0.00000163	15,623.78	15,623.78	15,623.78			
883.03	LONG BEACH UNIFIED SCHOOL DIST	61,823,301.36	1,317,480.59	(12,059,628.46)	(12,059,628.46)	(12,059,628.46)	(12,059,628.46)	51,081,153.49	0.006638192	859,074.33	859,074.33	859,074.33			
883.06	CO.SCH.SERV.FD.- LONG BEACH	2,248,583.78	47,918.66	(438,623.65)	(438,623.65)	(438,623.65)	(438,623.65)	1,857,878.79	0.000241438	31,245.50	31,245.50	31,245.50			
883.07	DEV.CTR.HDCPD MINORS LONG BEACH	324,307.95	6,911.06	(63,259.14)	(63,259.14)	(63,259.14)	(63,259.14)	267,959.87	0.000034822	4,506.50	4,506.50	4,506.50			
883.20	LONG BEACH CHILDRENS CENTER FD	1,294,652.27	27,589.05	(252,553.50)	(252,553.50)	(252,553.50)	(252,553.50)	1,069,687.82	0.000139010	17,989.89	17,989.89	17,989.89			
887.03	LOS ANGELES UNIFIED SCHOOL DIST	650,523,275.89	7,391,586.71	(36,621,581.59)	(36,621,581.59)	(36,621,581.59)	(36,621,581.59)	621,293,281.01	0.080739448	10,448,806.88	10,448,806.88	10,448,806.88			
887.06	CO.SCH.SERV.FD.- LOS ANGELES	36,251.24	411.53	(2,037.87)	(2,037.87)	(2,037.87)	(2,037.87)	34,624.90	0.000004500	582.32	582.32	582.32			
887.07	DEV.CTR.HDCPD MINOR-LA UNIF.	3,669,036.22	41,690.55	(206,561.77)	(206,561.77)	(206,561.77)	(206,561.77)	3,504,166.00	0.000455380	58,932.46	58,932.46	58,932.46			
887.20	LOS ANGELES CHILDRENS CENTER FD	10,686,037.03	121,284.13	(600,890.59)	(600,890.59)	(600,890.59)	(600,890.59)	10,206,430.57	0.001326365	171,650.05	171,650.05	171,650.05			
891.03	LYNWOOD UNIFIED SCHOOL DISTRICT	3,721,510.37	30,037.03	(626,701.54)	(626,701.54)	(626,701.54)	(626,701.54)	3,124,845.86	0.000406086	52,553.14	52,553.14	52,553.14			
891.06	CO.SCH.SERV.FD.- LYNWOOD	167,804.03	1,354.23	(28,260.73)	(28,260.73)	(28,260.73)	(28,260.73)	140,897.53	0.000018310	2,369.59	2,369.59	2,369.59			
891.07	DEV.CTR.HDCPD MINOR-LYNWOOD	18,524.60	149.31	(3,119.80)	(3,119.80)	(3,119.80)	(3,119.80)	15,554.11	0.000002021	261.59	261.59	261.59			
891.20	LYNWOOD CHILDRENS CENTER FUND	38,447.85	310.13	(6,475.16)	(6,475.16)	(6,475.16)	(6,475.16)	32,282.82	0.000004195	542.93	542.93	542.93			
892.03	MANHATTAN BCH UNIF SCHOOL DIS	12,505,206.96	99,393.41	-	-	-	-	12,604,600.37	0.001638016	211,982.07	211,982.07	211,982.07			
892.06	CO SCH SERV FD-MAN BCH	681,799.22	5.87	-	-	-	-	681,805.09	0.000088603	11,466.48	11,466.48	11,466.48			
892.07	DEV.CTR.HDCPD MANHATTAN BCH	3,041,569.24	53,071.57	(38,482.77)	(38,482.77)	(38,482.77)	(38,482.77)	3,056,158.04	0.000397159	51,397.96	51,397.96	51,397.96			
892.20	MAN BCH CHILDRENS CTR FD	149,526.47	1.27	-	-	-	-	149,527.74	0.000019432	2,514.73	2,514.73	2,514.73			
895.03	MONROVIA UNIFIED SCHOOL DISTRICT	6,730,963.41	64,197.80	(1,075,934.36)	(1,075,934.36)	(1,075,934.36)	(1,075,934.36)	5,719,226.85	0.000743235	96,185.00	96,185.00	96,185.00			
895.06	CO.SCH.SERV.FD.- MONROVIA	288,280.30	2,749.20	(46,086.11)	(46,086.11)	(46,086.11)	(46,086.11)	244,943.39	0.000031831	4,119.42	4,119.42	4,119.42			
895.07	DEV.CTR.HDCPD MINOR-MONROVIA	31,705.02	302.25	(5,056.80)	(5,056.80)	(5,056.80)	(5,056.80)	26,950.47	0.000003502	453.25	453.25	453.25			
895.20	MONROVIA UNIF. CHILDRENS CTR FD	28,339.53	270.02	(4,520.44)	(4,520.44)	(4,520.44)	(4,520.44)	24,089.11	0.000003130	405.13	405.13	405.13			
899.06	CO.SCH.SERV.FD.- MONTEBELLO	783,174.66	584,219.60	(6,245,968.62)	(6,245,968.62)	(6,245,968.62)	(6,245,968.62)	16,270,936.90	0.002114471	273,641.90	273,641.90	273,641.90			
899.07	DEV.CTR.HDCPD MINOR-MONTEBELLO	36,500.86	20,859.82	(223,365.67)	(223,365.67)	(223,365.67)	(223,365.67)	580,668.81	0.000075460	9,765.59	9,765.59	9,765.59			
903.03	NORWALK-LA MIRADA UNIF SCH. DIST	13,998,621.99	971.87	(10,306.27)	(10,306.27)	(10,306.27)	(10,306.27)	11,209,740.04	0.000003530	456.88	456.88	456.88			
903.06	CO.SCH.SERV.FD.NORWALK-LA MIRADA	485,987.42	5,706.58	(2,953,240.80)	(2,953,240.80)	(2,953,240.80)	(2,953,240.80)	389,174.93	0.000050574	6,545.03	6,545.03	6,545.03			
905.03	PALOS VERDES PENINSULA UNIF.SCH.D	25,875,669.34	153,405.28	(145,268.81)	(145,268.81)	(145,268.81)	(145,268.81)	25,883,805.81	0.003363700	435,309.53	435,309.53	435,309.53			
905.06	CO.SCH.SERV.FD.- PALOS VERDES	1,061,992.28	6,295.91	(5,962.21)	(5,962.21)	(5,962.21)	(5,962.21)	1,062,325.98	0.000138053	17,866.02	17,866.02	17,866.02			
905.07	DEV.CTR.HDCPD M PALOS VERDES	115,033.24	681.81	(645.81)	(645.81)	(645.81)	(645.81)	115,069.24	0.000014954	1,935.22	1,935.22	1,935.22			
907.03	PARAMOUNT UNIFIED SCHOOL DIST	6,925,180.61	83,360.53	(2,051,670.08)	(2,051,670.08)	(2,051,670.08)	(2,051,670.08)	4,956,871.06	0.000044164	83,363.83	83,363.83	83,363.83			

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AUDITOR-CONTROLLER, DIVISION OF REVENUES/TAX DIVISION
SB2557 ADMINISTRATIVE COST FOR SCHOOLS
FY 2004-2005

SCHEDULE B-4

ACCT #	SCHOOLS	2004-2005 STN620		2004-2005		2004-2005		2004-2005		2004-2005		2004-2005		OTHER ADJMTS. NO SOI	SCHOOLS ADJUSTED SB2557 ADMIN CO
		AF91	UNITARY REVENUE NET OF CRA	COMBINED CRA LOSS	ERAF III CONTRIBUTION	ADJUSTED NET PTR	ADJUSTED PTR RATIO	TOTAL ADMIN COST	ADJUSTED PTR RATIO						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
907.06	CO. SCH. SERV. FD. - PARAMOUNT	374,123.45	4,500.48	(110,830.24)		267,793.69	0.000034801	4,503.71		4,503.71		4,503.71			4,503.71
907.07	DEV.CTR.HDCPD.MINOR-PARAMOUNT	46,224.02	559.66	(13,698.06)		33,085.62	0.000004300	556.43		556.43		556.43			556.43
909.03	PASADENA UNIFIED SCHOOL DISTRICT	38,989,556.47	289,881.92	(4,110,974.61)		35,168,463.78	0.004570277	591,457.36		591,457.36		591,457.36		324.96	591,782.32
909.06	CO. SCH. SERV. FD. - PASADENA	65,624.41	487.61	(6,919.99)		59,192.03	0.000007692	995.48		995.48		995.48		0.55	996.03
909.07	DEV.CTR.HDCPD.MINOR-PASADENA	289,739.29	2,153.50	(30,569.23)		261,323.56	0.000033960	4,394.90		4,394.90		4,394.90		2.41	4,397.31
909.20	PASADENA CHILDREN'S CENTER FUND	69,477.67	516.15	(7,328.83)		62,664.99	0.000008144	1,053.89		1,053.89		1,053.89		0.58	1,054.47
912.03	EL RANCHO UNIF. CONS/ SCH. DIST.	5,365,532.78	112,734.04	(889,079.37)		4,589,187.45	0.0000596383	77,180.19		77,180.19		77,180.19			77,180.19
912.06	CO. SCH. SERV. FD. - EL RANCHO	197.73	3.85	(32.50)		169.08	0.000000022	2.84		2.84		2.84			2.84
912.07	DEV.CTR.HDCPD.MINOR-EL RANCHO	36,302.57	762.43	(6,015.80)		31,049.20	0.000004035	522.18		522.18		522.18			522.18
912.20	EL RANCHO UNIF. CHILDRENS CTR. FD	20,088.43	421.73	(3,329.02)		17,181.14	0.000022233	288.95		288.95		288.95			288.95
915.03	POMONA UNIFIED SCHOOL DISTRICT	14,315,492.47	210,014.45	(3,701,258.28)		10,824,248.64	0.001406653	182,040.41		182,040.41		182,040.41			182,040.41
915.06	CO. SCH. SERV. FD. - POMONA	670,539.14	9,835.08	(173,375.16)		506,999.06	0.000065886	8,526.63		8,526.63		8,526.63			8,526.63
915.07	DEV.CTR.HDCPD.MINOR-POMONA	77,547.47	1,137.05	(20,049.46)		58,635.06	0.000007620	986.11		986.11		986.11			986.11
915.20	POMONA CHILDRENS CENTER FUND	365,811.59	5,365.34	(94,585.17)		276,591.76	0.000035944	4,651.67		4,651.67		4,651.67			4,651.67
916.03	REDONDO BCH UNIF SCHOOL DIST	13,640,206.27	197,940.71	(654,392.28)		13,183,754.70	0.001713280	221,722.19		221,722.19		221,722.19		4,604.18	226,326.37
916.06	CO. SCH. SERV. FD. - RED BCH	729,114.82	6.91	(41,981.79)		687,139.94	0.000089296	11,556.20		11,556.20		11,556.20		295.38	11,851.58
916.07	DEV.CTR.HDCPD.REDONDO BEACH	5,922,796.34	105,729.86	(192,817.52)		5,835,708.68	0.000758373	98,143.98		98,143.98		98,143.98		1,627.38	99,771.36
918.03	ROWLAND UNIFIED SCHOOL DISTRICT	12,376,149.55	98,100.87	(3,494,700.05)		8,979,550.37	0.001168927	151,016.58		151,016.58		151,016.58			151,016.58
918.06	CO. SCH. SERV. FD. - ROWLAND	606,967.33	4,811.88	(171,170.30)		440,608.91	0.000057259	7,410.09		7,410.09		7,410.09			7,410.09
918.07	DEV.CTR.HDCPD.MINOR-ROWLAND	67,924.60	538.19	(19,154.61)		49,308.18	0.000006408	829.26		829.26		829.26			829.26
920.03	SAN GABRIEL SCHOOL DIST	3,827,050.19	26,548.02	(-)		3,650,132.07	0.000474349	61,387.31		61,387.31		61,387.31			61,387.31
920.06	CO. SCH. SERV. FD. - SAN GABRIEL	145,763.03	3,250.70	(-)		149,013.73	0.000019365	2,506.09		2,506.09		2,506.09			2,506.09
920.07	DEV.CTR.HDCPD.MINOR-SAN GABRIEL	16,315.15	363.48	(-)		16,678.63	0.00002167	280.50		280.50		280.50			280.50
923.03	SAN MARINO UNIFIED SCHOOL DIST	6,209,174.82	21,028.70	(-)		6,230,203.52	0.000809639	104,778.52		104,778.52		104,778.52			104,778.52
923.06	CO. SCH. SERV. FD. - SAN MARINO	256,820.35	869.57	(-)		257,689.92	0.000033488	4,333.79		4,333.79		4,333.79			4,333.79
923.07	DEV.CTR.HDCPD.MINOR-SAN MARINO	26,807.75	90.53	(-)		26,898.28	0.000003496	452.37		452.37		452.37			452.37
931.03	SANTA MONICA UNIF SCH DIST	39,298,807.87	446,428.36	(6,718,342.84)		33,026,893.39	0.004291972	555,440.79		555,440.79		555,440.79		0.65	555,441.44
931.06	CO. SCH. SERV. FD. - SANTA MONICA	102,829.01	1,169.24	(17,603.48)		86,394.77	0.000011227	1,452.97		1,452.97		1,452.97			1,452.97
931.07	DEV.CTR.HDCPD.MINOR-SANTA MONICA	137,107.67	1,556.00	(23,419.88)		115,243.79	0.000014976	1,938.15		1,938.15		1,938.15			1,938.15
931.20	SANTA MONICA UNIF SCHOOL DIST	234,007.21	2,652.12	(39,906.80)		196,752.53	0.000025569	3,308.95		3,308.95		3,308.95			3,308.95
935.03	ACTON-AGUA DULCE UNIF SD	1,908,776.45	52,227.47	(-)		1,961,003.92	0.000254840	32,979.84		32,979.84		32,979.84			32,979.84
935.06	CO. SCH. SERV. FD. ACT AGUA	86,394.00	6,954.07	(-)		93,348.07	0.000012131	1,569.91		1,569.91		1,569.91			1,569.91
935.07	DEV.CTR.HDCPD.MINOR-ACT-AGUA	7,051.98	567.34	(-)		7,619.32	0.000000990	128.14		128.14		128.14			128.14
936.03	ALHAMBRA UNIFIED SCH DISTRICT	12,355,307.59	61,866.59	(1,706,986.66)		10,710,187.52	0.001391830	180,122.15		180,122.15		180,122.15			180,122.15
936.06	CO. SCH. SERV. FD. - ALHAMBRA	607,255.34	8,315.03	(93,299.75)		522,270.62	0.000067871	8,783.46		8,783.46		8,783.46			8,783.46
936.07	DEV.CTR.HDCPD.MINOR-ALHAMBRA	3,663,156.83	935.03	(475,093.95)		3,188,997.91	0.000414423	53,632.04		53,632.04		53,632.04			53,632.04
936.20	ALHAMBRA CHILDRENS CTR. FD.	353,717.03	5,086.13	(54,778.45)		304,024.71	0.000039509	5,113.04		5,113.04		5,113.04			5,113.04
939.03	SOUTH PASADENA UNIFIED SCHOOL	4,045,216.79	27,359.40	(68,445.06)		4,004,131.13	0.000020352	67,340.81		67,340.81		67,340.81			67,340.81
939.06	CO. SCH. SERV. FD. - SOUTH PASADENA	196,703.10	1,330.16	(3,328.29)		194,704.97	0.000025303	3,274.52		3,274.52		3,274.52			3,274.52
939.07	DEV.CTR.HDCPD.MINOR-SO. PASADENA	20,799.61	140.38	(351.94)		20,588.05	0.000002675	346.25		346.25		346.25			346.25
947.03	TEMPLE CITY UNIFIED SCHOOL DIST	4,054,567.94	30,221.05	(31,128.95)		4,053,660.04	0.000526789	68,173.78		68,173.78		68,173.78			68,173.78
947.06	CO. SCH. SERV. FD. - TEMPLE CITY	193,680.40	1,447.45	(1,656.11)		193,471.74	0.000025142	3,253.78		3,253.78		3,253.78			3,253.78
947.07	DEV.CTR.HDCPD.MINOR-TEMPLE CITY	99,382.24	923.37	(8,284.52)		92,221.09	0.000011958	1,547.60		1,547.60		1,547.60			1,547.60
955.03	TORRANCE UNIFIED SCHOOL DISTRICT	35,120,148.71	395,953.13	(1,084,906.88)		34,431,194.96	0.000474466	579,058.10		579,058.10		579,058.10			579,058.10
955.06	CO. SCH. SERV. FD. - TORRANCE	1,323,989.38	14,926.80	(40,900.24)		1,298,015.94	0.000168682	21,829.82		21,829.82		21,829.82			21,829.82
955.07	DEV.CTR.HDCPD.MINOR-TORRANCE	158,417.43	1,785.66	(4,893.66)		155,309.43	0.000020183	2,611.97		2,611.97		2,611.97			2,611.97
980.03	WALNUT VALLEY UNIF. SCHOOL DIST.	12,363,083.33	89,500.66	(2,944,837.13)		9,507,746.86	0.000123568	159,899.70		159,899.70		159,899.70			159,899.70
980.06	CO. SCH. SERV. FD. - WALNUT VALLEY	491,968.92	3,556.92	(117,566.78)		377,959.06	0.000049117	6,356.45		6,356.45		6,356.45			6,356.45
980.07	DEV.CTR.HDCPD.MINOR-WALNUT VY.	55,503.32	391.97	(14,192.64)		41,702.65	0.000005419	701.35		701.35		701.35			701.35
985.03	WEST COVINA UNIF. SCHOOL DIST	6,493,708.92	42,491.78	(1,637,624.06)		4,898,576.64	0.000636589	82,383.45		82,383.45		82,383.45			82,383.45

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AUDITOR-CONTROLLER, D. ASSESSMENTS/TAX DIVISION
 SB2557 ADMINISTRATIVE COST FOR SCHOOLS
 FY 2004-2005

SCHEDULE B-4

ACCT #	SCHOOLS	2004-2005 AF91 GROSS PTR (1)	2004-2005 STN620 UNITARY REVENUE NET OF CRA (2)	2004-2005 COMBINED CRA LOSS (3)	2004-2005 ERAF III CONTRIBUTION (4)	2004-2005 ADJUSTED NET PTR (5)	2004-2005 ADJUSTED PTR RATIO (6) <small>(Col 5/57,695,039,982)</small>	SB2557 TOTAL ADMIN COST 129,413,900 (7)	OTHER ADJMTS. NO SOI (8)	SCHOOLS ADJUSTED SB2557 ADMIN CO (9) <small>(7 + 8)</small>
985.06	CO.SCH.SERV.FD.-WEST COVINA	274,212.02	1,794.00	(69,154.80)		206,851.42	0.000026881	3,478.79		3,478.79
985.07	DEV.CTR.HDCPD.MINOR-WEST COVINA	30,466.84	199.06	(7,682.08)		22,983.82	0.000002987	386.54		386.54
TOTAL	TOTAL	3,403,185,553.16	21,608,156.55	(187,097,892.72)	266,965,086.13	3,504,660,903.12	0.455444144	58,940,803.08	69,566.07	59,010,369.15

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COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER, TAX DIVISION
COUNTY PROPERTY TAX ADMINISTRATIVE COSTS (SB2557)
FISCAL YEAR 2004-2005

SCHEDULE B

AGENCY ACCT NO	CATEGORIES	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	2004-2005	
		GROSS PTR	UNITARY REVENUE	COMBINED	ERAF III	ADJUSTED	NET PTR	ADJUSTED	PTR NET OF CRA	COUNTY TOTAL	ADJUSTMENTS	OTHER	COMMISSION	ADJUSTED	ADMIN COST					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
001.05	COUNTY GENERAL	2,178,617,753.21	45,018,951.38	(375,498,990.44)	(103,217,625.00)	1,744,920,089.15	0.228759068	29,345,775	135,054.84	0.00	29,480,830									
003.01 - 399.99	SPECIAL DISTRICTS	721,027,425.10	8,166,742.81	(94,875,511.74)	(86,385,029.10)	578,801,602.46	0.075217491	9,734,189	9,504.89	(1,369,179.44)	8,374,514									
100.00 - 284.99	CITIES	1,282,979,794.82	17,227,292.11	(135,975,275.00)	(107,382,432.03)	1,057,140,128.12	0.137379420	17,778,807	94,231.04	0.00	17,873,038									
400.00 - 999.99	SCHOOL DISTRICTS	3,403,185,553.16	21,608,156.55	(187,097,892.72)	266,965,086.13	3,504,660,903.12	0.455444144	58,940,803	69,566.07	0.00	59,010,369									
	CRA		16,069,598.81	793,447,689.90	0.00	809,517,268.71	0.105199877	13,614,326	(308,356.84)	0.00	13,305,969									
	TOTAL	7,585,810,526.29	108,090,741.46	0.00	0.00	7,695,039,991.56	1.000000000	129,413,900	0.00	(1,369,179.44)	128,044,720									

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AUDITOR-CONTROLLER, TAX DIVISION
SB2557 ADMIN COST FOR COUNTY/CITIES
FISCAL YEAR 2004-2005

(VARIANCE)

CO/CITIES		BEFORE ERAF III	AFTER ERAF III	VARIANCE
		(1)	(2)	(3)
	001.05 COUNTY GENERAL	31,221,347.13	29,480,830.06	1,740,517.07
1	100.01 CITY-ALHAMBRA TD #1	99,679.76	83,887.90	15,791.86
2	101.01 CITY-AGOURA HILLS	31,088.71	27,167.21	3,921.50
3	104.01 CITY-ARCADIA TD #1	107,642.34	97,221.67	10,420.67
4	106.01 CITY-ARTESIA TD #1	9,502.09	7,208.48	2,293.61
5	108.01 CITY AVALON TD#1 COM	3,414.72	2,068.16	1,346.56
6	112.01 CITY-AZUSA TD #1	40,619.66	33,302.34	7,317.32
7	114.01 CITY-BALDWIN PK TD #1	33,152.61	24,154.33	8,998.28
8	116.01 CITY-BELL TD #1	6,834.09	2,922.94	3,911.15
9	118.01 CITY-BELLFLOWER TD #1	31,909.07	23,454.07	8,455.00
10	119.01 CITY-BELL GARDEN TD #	10,804.12	5,109.78	5,694.34
11	120.01 CITY-BEV HILLS TD #1	399,216.37	367,007.06	32,209.31
12	122.01 CITY-BRADBURY TD #1	3,218.78	3,052.36	166.42
13	124.01 CITY-BURBANK TD #1	313,593.28	282,417.99	31,175.29
14	125.01 CITY-CARSON TD #1	99,007.07	80,011.18	18,995.89
15	126.01 CITY-CALABASAS TD # 1	28,889.45	23,457.30	5,432.15
16	128.01 CITY-CLAREMONT TD #1	48,410.25	42,507.55	5,902.70
17	131.01 CITY-COMMERCE-R P AR	25,764.37	18,508.78	7,255.59
18	132.01 CITY-COMPTON TD #1	40,339.09	29,425.36	10,913.73
19	136.01 CITY-COVINA TD #1	62,825.27	53,783.25	9,042.02
20	138.01 CITY-CUDAHY TD #1	2,574.82	226.73	2,348.09
21	140.01 CITY-CULVER CITY TD #1	44,020.91	27,694.19	16,326.72
22	142.01 CITY-CERRITOS TD #1	34,451.66	16,083.43	18,368.23
23	143.01 CITY-DOWNEY TD # 1	133,414.54	115,437.07	17,977.47
24	144.01 CITY-EL MONTE TD #4	64,558.59	46,552.44	18,006.15
25	145.01 CITY-DUARTE TD #1	7,412.31	3,346.38	4,065.93
26	146.01 CITY-DIAMOND BAR TD #	48,517.66	41,825.80	6,691.86
27	148.01 CITY-EL SEGUNDO TD #'	85,772.17	71,091.58	14,680.59
28	152.01 CITY-GARDENA TD #1	72,298.76	62,652.12	9,646.64
29	156.01 CITY-GLENDALE TD #1	315,747.27	278,372.40	37,374.87
30	160.01 CITY-GLENDORA TD #1	53,969.87	45,644.15	8,325.72
31	163.01 CITY-HAWAII GDNS TD #	340.36	-	340.36
32	164.01 CITY HAWTHORNE TD#1	51,972.23	40,650.85	11,321.38
33	168.01 CITY-HERMOSA BCH TD #	106,122.89	100,617.37	5,505.52
34	170.01 CITY HIDDEN HILL TD#1	8,027.16	7,653.15	374.01
35	172.01 CITY-HUNTINGTN P TD#1	12,060.60	4,674.69	7,385.91
36	174.01 CITY-INDUSTRY TD #1	19,928.96	4,668.61	15,260.35
37	176.01 CITY-INGLEWOOD TD#1	87,786.75	70,193.71	17,593.04
38	177.01 CITY-IRWINDALE TD#1	3,350.53	-	3,350.53
39	178.01 CITY-LA PUENTE TD #1	13,653.17	9,342.52	4,310.65
40	179.01 CITY-LAKEWOOD TD #1	48,406.62	36,607.44	11,799.18
41	180.01 CITY-LA VERNE	55,250.16	49,257.39	5,992.77
42	181.01 CITY-LAWNDALE TD #1	12,370.16	8,774.00	3,596.16
43	182.01 CITY-LA MIRADA TD #1	31,871.15	23,171.82	8,699.33
44	183.01 CITY-LOMITA TD #1	14,652.50	11,994.21	2,658.29
45	184.01 CITY-LONG BEACH TD #'	996,561.00	910,785.39	85,775.61
46	185.01 CITY-LA CANADA-F TD #1	43,745.65	40,220.55	3,525.10
47	186.01 CITY-LANCASTER TD #1	42,323.70	24,921.79	17,401.91
48	187.01 CITY-LA HABRA HT TD # '	14,510.53	13,644.75	865.78
49	188.01 CITY-LOS ANGELES TD #	12,581,328.09	11,765,077.78	816,250.31

AUDITOR-CONTROLLER, TAX DIVISION
 SB2557 ADMIN COST FOR COUNTY/CITIES
 FISCAL YEAR 2004-2005

		BEFORE ERAF III	AFTER ERAF III	VARIANCE	
CO/CITIES		(1)	(2)	(3)	
50	200.01	CITY-LYNWOOD TD #1	27,759.02	20,605.67	7,153.35
51	203.01	CITY-MALIBU TD # 1	71,786.15	67,698.48	4,087.67
52	204.01	CITY-MANHATTAN B TD #	199,373.11	188,005.27	11,367.84
53	208.01	CITY-MAYWOOD TD #1	4,664.85	2,104.40	2,560.45
54	212.01	CITY-MONROVIA TD#1	67,651.89	58,735.27	8,916.62
55	216.01	CITY-MONTEBELLO TD #	38,125.85	27,237.61	10,888.24
56	220.01	CITY-MONTEREY PK TD#	88,465.53	78,897.57	9,567.96
57	222.01	CITY-NORWALK TD#1	42,571.22	29,112.17	13,459.05
58	224.01	CITY-PALOS VRDE TD #1	72,382.75	69,172.64	3,210.11
59	225.01	CITY-PALMDALE TD#1	57,417.71	43,129.12	14,288.59
60	226.01	CITY-PARAMOUNT TD #1	15,608.35	8,460.82	7,147.53
61	228.01	CITY PASADENA TD#1	431,810.30	376,940.41	54,869.89
62	230.01	CITY-PICO RIVERA TD1	29,648.34	21,385.65	8,262.69
63	232.01	CITY-POMONA TD #1	166,462.77	142,543.98	23,918.79
64	234.01	CITY-RANCHO P V TD #1	72,261.75	66,636.38	5,625.37
65	236.01	CITY REDONDO BCH TD#	232,399.17	216,934.60	15,464.57
66	237.01	CITY-ROSEMEAD TD #1	23,711.58	17,506.77	6,204.81
67	238.01	CITY-ROLLING HLS TD #1	10,088.07	9,660.10	427.97
68	239.01	CITY-ROLL HLS ES TD #1	21,049.30	19,209.55	1,839.75
69	240.01	CITY-S FERNANDO TD#1	17,160.28	12,485.85	4,674.43
70	241.01	CITY-SAN DIMAS TD #1	30,674.07	24,744.58	5,929.49
71	244.01	CITY-SAN GABRIEL TD #1	43,936.28	38,248.28	5,688.00
72	248.01	CITY-SAN MARINO TD #1	120,656.85	115,968.57	4,688.28
73	249.01	CITY-SANTA CLARITA TD	139,628.41	112,543.50	27,084.91
74	250.01	CITY-SANTA FE SP TD #1	22,816.16	10,463.98	12,352.18
75	252.01	CITY-SANTA MONIC TD #	308,275.42	262,547.41	45,728.01
76	256.01	CITY-SIERRA MADR TD #	38,609.99	36,530.18	2,079.81
77	260.01	CITY-SIGNAL HILL TD #1	5,683.47	-	5,683.47
78	262.01	CITY-SO EL MONTE TD #	11,518.61	8,089.40	3,429.21
79	264.01	CITY-SOUTH GATE TD #1	29,797.03	18,509.55	11,287.48
80	268.01	CITY-SO PASADENA TD #	94,038.87	88,827.63	5,211.24
81	270.01	CITY-TEMPLE CITY TD #1	25,255.25	21,291.30	3,963.95
82	272.01	CITY-TORRANCE TD #1	343,947.98	305,585.95	38,362.03
83	276.01	CITY-VERNON TD #1	34,382.30	28,728.85	5,653.45
84	278.01	CITY-WALNUT TD #1	17,341.07	13,636.60	3,704.47
85	280.01	CITY-WEST COVINA TD #	112,014.07	93,810.84	18,203.23
86	282.01	CITY-W LAKE VILL TD # 1	22,372.43	19,511.99	2,860.44
87	283.01	CITY W HOLLYWOOD	123,807.69	112,854.23	10,953.46
88	284.01	CITY-WHITTIER TD #1	58,933.67	46,832.69	12,100.98
TOTAL CITIES		19,676,999.48	17,873,037.86	1,803,961.62	

AUDITOR-CONTROLLER,DISBURSEMENTS/TAX DIVISION
 RECOVERY OF ADMIN COST FOR SPECIAL DISTRICTS (SB2557)
 FISCAL YEAR 2004-2005

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ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	BEFORE ERAF III	AFTER ERAF III	VARIANCE
1	3.01 L'A COUNTY LIBRARY	643,209.21	643,099.32	109.89
2	5.05 ROAD DIST # 1	15,162.26	15,159.93	2.33
3	5.10 ROAD DIST # 2	8,304.62	8,303.45	1.17
4	5.15 ROAD DIST # 3	5,786.35	5,785.58	0.77
5	5.20 ROAD DIST # 4	10,313.38	10,311.83	1.55
6	5.25 ROAD DIST # 5	30,191.10	30,186.57	4.53
7	7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	4,870,366.30	4,869,534.51	831.79
8	7.31 LAC FIRE-FFW	1,083,834.54	1,083,648.55	185.99
9	9.45 BELL LIGHTING DISTRICT	2,279.74	2,043.30	236.44
10	9.55 BELL GARDENS LIGHTING DISTRICT	3,551.27	3,196.16	355.11
11	11.20 LAWNSDALE LIGHTING DISTRICT	4,727.48	4,237.13	490.35
12	11.45 LONGDEN LIGHTING DISTRICT	354.36	319.41	34.95
13	16.45 CO LIGHTING MAINT DIST NO 1472	2,682.29	2,429.80	252.49
14	17.70 CO LIGHTING MAINT DIST NO 1575	2,573.38	2,363.86	209.52
15	18.30 CO LIGHTING MAINT DIST NO 1616	2,703.43	2,681.94	21.49
16	19.40 CO LIGHTING MAINT DIST NO 1687	123,762.97	111,604.54	12,158.43
17	19.56 CO LIGHTING MAINT DIST NO 1697	10,467.04	9,416.20	1,050.84
18	20.20 CO LIGHTING MAINT DIST NO 1744	7,196.18	6,496.05	700.13
19	21.66 CO LIGHTING MAINT DIST NO 1866	1,564.76	1,422.40	142.36
20	23.06 CO LIGHTING MAINT DIST NO 10006	8,201.04	7,425.59	775.45
21	23.32 CO LIGHTING MAINT DIST NO 10032	4,081.23	3,659.34	421.89
22	23.38 CO LIGHTING MAINT DIST NO 10038	1,678.07	1,562.37	115.70
23	23.44 CO LIGHT MAINT DIS# 10045 ZONE A	5,186.03	4,673.68	512.35
24	23.45 CO LIGHT MAINT DIS# 10045 ZONE B	353.25	317.79	35.46
25	23.49 CO LIGHTING MAINT DIST NO 10049	75.49	68.89	6.60
26	23.66 CO LIGHTING MAINT DIST NO 10066	4,485.04	4,033.90	451.14
27	23.75 CO LTG MAINT #10075	831.56	754.43	77.13
28	23.81 CO LTG DIST - CALABASAS	3,075.09	3,074.57	0.52
29	23.82 CO LTG DIST - MALIBU	4,388.78	4,388.01	0.77
30	30.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	156,943.17	142,127.24	14,815.93
31	30.70 LA CO FLOOD CONTROL MAINT	887,723.32	803,897.97	83,825.35
32	33.10 ATHENS WOODCREST OLIVETA GARB	4,613.80	1,638.44	2,975.36
33	33.30 BELVEDERE GARBAGE DISPOSAL DIST	16,522.73	8,754.15	7,768.58
34	33.60 FIRESTONE GARBAGE DISPOSAL DIST	17,378.52	10,489.42	6,889.10
35	33.80 MALIBU GARBAGE DISPOSAL DISTRICT	4,695.10	3,579.42	1,115.68
36	34.00 MESA HEIGHTS GARBAGE DIS DIST	3,800.47	1,875.83	1,924.64
37	34.40 WALNUT PARK GARBAGE DISPOSAL	1,546.27	748.17	798.10
38	36.20 BELLA VISTA REC.& PARK DIST	85.79	76.60	9.19
39	36.40 HACIENDA REC & PARK DIST	503.77	503.64	0.13
40	36.60 MONTEBELLO REC.& PARK DIST	1,375.60	1,375.47	0.13
41	47.04 LA CO WATERWORKS #40 ANTELOPE VY	7,417.99	-	7,417.99
42	48.40 L A CO WATER WORKS NO 21 MAINT	603.03	346.92	256.11
43	48.80 L A CO WATER WORKS NO 27 MAINT	2.07	2.07	0.00
44	49.00 L A CO WATER WORKS NO 29 MAINT	6,792.17	720.19	6,071.98
45	49.80 L A CO WATER WKS #37-ACTON MAINT	1,128.77	-	1,128.77
46	51.00 L A CO WATER WKS NO 29 CAP OUT	17,806.25	1,886.52	15,919.73
47	51.70 L A CO WATER WKS NO 36 CAP OUT	385.20	128.83	256.37
48	51.75 L A CO WATER WKS NO 40 ACO FUND	7,720.03	-	7,720.03
49	53.10 ARTESIA CEMETERY DISTRICT	1,338.92	1,228.79	110.13
50	53.20 DOWNEY CEMETERY DISTRICT	608.56	550.45	58.11
51	53.30 LANCASTER CEMETERY DISTRICT	982.52	887.40	95.12

AUDITOR-CONTROLLER,DISBURSEMENTS/TAX DIVISION
 RECOVERY OF ADMIN COST FOR SPECIAL DISTRICTS (SB2557)
 FISCAL YEAR 2004-2005

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ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	BEFORE ERAF III	AFTER ERAF III	VARIANCE
52	53.40 LITTLE LAKE CEMETERY DISTRICT	958.25	865.85	92.40
53	53.90 WILMINGTON CEMETERY DISTRICT	422.12	379.54	42.58
54	57.10 ALTADENA LIBRARY DISTRICT MAINT	18,008.45	18,005.35	3.10
55	57.60 PALOS VERDES LIBRARY DIST MAINT	63,588.00	63,577.13	10.87
56	59.60 MIRALESTE REC & PARK DIST	1,149.23	957.05	192.18
57	59.70 RIDGECREST RANCHOS REC & PK DIST	195.07	177.60	17.47
58	59.90 WESTFIELD REC.& PARK DIST # 12	395.42	365.01	30.41
59	61.05 ANTELOPE VALLEY MOSQUITO ABATE	1,774.09	1,773.83	0.26
60	61.10 L A CO WEST VECTOR CONTROL DIST.	9,171.05	9,169.49	1.56
61	61.20 COMPTON CREEK MOSQUITO ABATE	1,088.62	1,088.49	0.13
62	61.80 GREATER LA CO. VECTOR CONTROL DIST	14,650.69	14,648.10	2.59
63	66.05 CO SANITATION DIST NO 1 OPERAT	28,241.55	-	28,241.55
64	66.10 CO SANITATION DIST NO 2 OPERAT	52,667.36	-	52,667.36
65	66.15 CO SANITATION DIST NO 3 OPERAT	40,232.57	-	40,232.57
66	66.20 CO SANITATION DIST NO 4 OPERAT	3,716.60	-	3,716.60
67	66.25 CO SANITATION DIST NO 5 OPERAT	94,833.37	-	94,833.37
68	66.30 CO SANITATION DIST NO 8 OPERAT	19,274.68	-	19,274.68
69	66.35 CO SANITATION DIST NO 9 OPERAT	981.48	529.05	452.43
70	66.45 CO SANIT DIST NO 14 OPERATING	7,654.29	-	7,654.29
71	66.50 CO SANIT DIST NO 15 OPERATING	54,893.35	1,199.51	53,693.84
72	66.55 CO SANIT DIST NO 16 OPERATING	35,363.05	3,782.17	31,580.88
73	66.60 CO SANIT DIST NO 17 OPERATING	4,253.92	-	4,253.92
74	66.65 CO SANIT DIST NO 18 OPERATING	30,251.35	362.82	29,888.53
75	66.70 CO SANIT DIST NO 19 OPERATING	10,309.85	742.92	9,566.93
76	66.75 CO SANIT DIST NO 20 OPERATING	6,806.07	595.49	6,210.58
77	66.80 CO SANIT DIST NO 21 OPERATING	32,539.03	57.95	32,481.08
78	66.85 CO SANIT DIST NO 22 OPERATING	29,018.41	988.39	28,030.02
79	66.90 CO SANIT DIST NO 23 OPERATING	3,828.21	-	3,828.21
80	67.05 CO SANIT DIST NO 26 OPERATING	26,014.33	7,801.91	18,212.42
81	67.10 CO SANIT DIST NO 27 OPERATING	2,571.48	2,180.78	390.70
82	67.15 CO SANIT DIST NO 28 OPERATING	4,440.16	2,973.25	1,466.91
83	67.20 CO SANIT DIST NO 29 OPERATING	794.08	68.46	725.62
84	67.35 CO SANIT DIST NO 32 OPERATING	33,700.19	14,041.83	19,658.36
85	67.80 SOUTH BAY CITIES SANIT DIST OPER	38,359.55	13,012.05	25,347.50
86	68.05 ANTELOPE VALLEY SOIL CONSERV DIST	1,542.74	1,402.45	140.29
87	68.22 TPNGA-LAS VIRG RESOURCE CONSERV	2,251.15	1,986.50	264.65
88	95.80 SOUTH BAY HOSPITAL DIST	24,710.56	24,706.38	4.18
89	100.52 CITY-ALHAMBRA LT DIST #1	13,860.62	13,858.55	2.07
90	114.51 CITY-BALDWIN PK CONSOL. LT DIST	9,255.55	9,254.26	1.29
91	118.41 CITY-BELLFLOWER VEHICLE PD #1	2.33	2.33	0.00
92	126.21 CALABASAS LIBRARY FUND #28	17,332.66	17,330.20	2.46
93	126.22 CITY - CALABASAS LDSCPE MD #22	14,955.85	14,953.65	2.20
94	136.41 CITY-COVINA VEHICLE PD #1	97.06	97.06	0.00
95	138.60 CITY-CUDAHY LT DIST ZN #1	55.26	55.26	0.00
96	138.61 CITY-CUDAHY LT DIST ZN #2	17.21	17.21	0.00
97	138.62 CITY-CUDAHY LT DIST ZN #3	57.33	57.33	0.00
98	142.21 CITY-CERRITOS INDUST MAIN DIST	179.50	179.50	0.00
99	142.52 CITY-CERRITOS COYOTES LT	9,821.61	9,820.19	1.42
100	143.64 CITY-DOWNEY LT DIST ZN 3-1	5,258.99	5,258.22	0.77
101	143.65 CITY-DOWNEY LT DIST ZN 3-2	1,422.62	1,422.48	0.14
102	143.66 CITY-DOWNEY LT DIST ZN 3-4	224.40	224.40	0.00

AUDITOR-CONTROLLER,DISBURSEMENTS/TAX DIVISION
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ACCT #	SPECIAL DISTRICTS (INCL. CITIES)		BEFORE ERAF III	AFTER ERAF III	VARIANCE
103	143.67	CITY-DOWNEY LT DIST ZN 3-5	90.85	90.72	0.13
104	144.51	CITY-EL MONTE LT MAIN DIST 1A	134.46	134.46	0.00
105	145.53	CITY-DUARTE LT DIST HUNT DR	190.89	190.76	0.13
106	145.54	CITY-DUARTE LT DIST ZN A	2,491.35	2,490.96	0.39
107	145.55	CITY-DUARTE LT DIST ZN B	132.39	132.39	0.00
108	145.56	CITY-DUARTE LT DIST ZN C	93.57	93.57	0.00
109	160.31	CITY-GLENDORA CROSS GD MAIN 3	88.65	88.65	0.00
110	163.50	CO LIGHTING MAINT DIST NO 10034	2,279.63	2,279.24	0.39
111	178.21	CITY-LA PUENTE LDS&OPEN SP MD 1	74.41	74.41	0.00
112	182.21	LA MIRADA - S.E. REC AND PARK	29,570.69	29,566.29	4.40
113	183.21	LOMITA WATERWORKS #13 ANNEX	7,405.19	7,404.16	1.03
114	186.51	LANCASTER LIGHTING MAINT DIST	1,286.79	1,286.52	0.27
115	222.21	NORWALK-S.E. REC AND PARK	31,926.67	31,921.88	4.79
116	230.61	CO LIGHT MAINT D. # 10011 ZONE A	283.93	283.80	0.13
117	230.62	CO LIGHT MAINT D. # 10011 ZONE B	7,976.68	7,975.39	1.29
118	232.41	CITY-POMONA VEHICLE PD #1	9.45	9.45	0.00
119	232.42	CITY-POMONA VEHICLE PD #2	174.58	174.58	0.00
120	232.43	CITY-POMONA VEHICLE PD #3	18.51	18.51	0.00
121	232.44	CITY-POMONA VEHICLE PD #4	14.75	14.75	0.00
122	232.45	CITY-POMONA PEDESTRIAN MALL	23.17	23.17	0.00
123	234.21	CITY-RANCHO P V ELPRADO REC & PK	23.29	23.29	0.00
124	234.50	RANCHO P V LIGHTING MAINT DIST	6,356.03	6,355.13	0.90
125	237.22	CITY-ROSEMEAD MAINT DIST #1	22.78	22.78	0.00
126	237.51	CITY-ROSEMEAD LIGHTING DIST	9,250.13	9,248.68	1.45
127	241.41	CITY-SAN DIMAS VEHICLE PD #1	2.46	2.46	0.00
128	241.42	CITY-SAN DIMAS VEHICLE PD #2	0.13	0.13	0.00
129	241.61	CITY-SAN DIMAS LT DIST ZN A	11,496.61	11,494.93	1.68
130	241.62	CITY-SAN DIMAS LT DIST ZN B	930.23	930.10	0.13
131	249.32/21.6	STA CLRTA STREET LIGHT MAINT #2	29,529.15	29,524.75	4.40
132	249.76/25.0	VLNCIA AREAWIDE LDSCP T1A S.C.	8,258.29	8,257.00	1.29
133	249.77/26.0	LDSCP MISC MAINT #01 ZN T2 S.C.	940.32	940.19	0.13
134	249.78/26.0	LDSCP MISC MAINT #01 ZN T3 S.C.	672.95	672.82	0.13
135	249.79/26.0	LDSCP MISC MAINT #01 ZN T4 S.C.	340.23	340.23	0.00
136	249.82/26.0	LDSCPE MISC MAINT #01 ZN T5 S.C.	598.41	598.28	0.13
137	256.51	CITY-SIERRA MADR LT MAIN DIST #1	17.47	17.47	0.00
138	256.53	CITY-SIERRA MADR LT MAIN #3 ZN A	3.62	3.62	0.00
139	256.54	CITY-SIERRA MADR LT MAIN #3 ZN B	4.01	4.01	0.00
140	262.21	CITY-SO EL MONTE M.I.D.-ROSEMEAD	16.56	16.56	0.00
141	262.22	CITY-SO EL MONTE MID-TRACT 28057	0.39	0.39	0.00
142	270.60	CITY-TEMPLE CITY MUN LT DIST	758.62	758.49	0.13
143	270.61	CITY-TEMPLE CITY MUN LT DIS ZN A	6,530.10	6,529.19	0.91
144	270.62	CITY-TEMPLE CITY MUN LT DIS ZN B	1,416.56	1,416.44	0.12
145	280.22	CITY-WEST COVINA MUN MAIN DIS #1	1,260.75	1,260.62	0.13
146	280.80	CITY-WEST COVINA SEWER MAIN DIST	2,356.63	2,356.24	0.39
147	282.21	WESTLAKE VG A WIDE LDSCAPE M.#11	3,964.85	3,964.34	0.51
148	282.22	WLKE VG L LDSCAPE M.#12 1ST NBHD	1,122.67	1,122.54	0.13
149	282.23	WESTLKE VG LOCAL LDSCAPE M D #13	281.09	281.09	0.00
150	282.31	WESTLAKE VG LIGHTING MAINT #1	2,782.14	2,781.75	0.39
151	283.31	W HOLLYWOOD LIGHTING MAINT DIST	8,726.25	8,724.96	1.29
152	284.41	CITY-WHITTIER UPTOWN PD	109.87	109.87	0.00
153	284.42	CITY-WHITTIER UPTOWN PD #2	26.27	26.27	0.00

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ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	BEFORE ERAF III	AFTER ERAF III	VARIANCE
154	300.06 ANTELOPE VY.-E.KERN W.AGY-I.D.#3	84.51	84.51	0.00
155	300.10 ANTELOPE VY.-EAST KERN WATER AGY	24,646.19	-	24,646.19
156	300.18 ANTELOPE VY.E.KERN W.AG.-I.D.@B@	26.53	26.53	0.00
157	300.52 LA PUENTE VALLEY CO WATER DIST	2,101.05	152.98	1,948.07
158	300.69 QUARTZ HILL WATER DISTRICT	2,970.77	563.41	2,407.36
159	300.70 ROWLAND WATER DISTRICT	2,713.75	401.12	2,312.63
160	300.78 WEST VALLEY COUNTY WATER DIST	36.99	1.53	35.46
161	301.01 LA HABRA HTS CO WATER DIST	6,612.05	1,246.42	5,365.63
162	302.01 CASTAIC LAKE WATER AGENCY	195,680.25	77,038.63	118,641.62
163	303.01 VALLEY COUNTY WATER DISTRICT	2,403.49	250.31	2,153.18
164	308.61 PALMDALE WATER DIST ZONE B	854.91	369.61	485.30
165	308.62 PALMDALE WATER DIST ZONE B2	25.49	10.87	14.62
166	308.63 PALMDALE WATER DIST ZONE C	143.39	63.15	80.24
167	308.65 PALMDALE WATER DIST ZONE E	9,395.23	2,591.03	6,804.20
168	308.66 PALMDALE WATER DIST ZONE A	4,422.46	1,985.86	2,436.60
169	308.67 PALMDALE WATER-WESTMONT IMP DIST	2,571.45	1,106.62	1,464.83
170	309.01 NEWHALL COUNTY WATER DISTRICT	1,101.70	518.95	582.75
171	309.02 NEWHALL CO.WATER DI.-IMP DIS#2-S	940.97	441.43	499.54
172	309.03 NEWHALL CO.WATER DI.-IMP DIS#2-W	847.14	397.69	449.45
173	309.04 NEWHALL CO.WATER DI.-IMP DIST# 1	2,744.57	845.94	1,898.63
174	341.01 LA CANADA IRRIGATION DIST	3,822.99	371.91	3,451.08
175	342.01 LITTLEROCK CREEK IRRIGATION DIST	1,771.39	273.17	1,498.22
176	342.02 LITTLEROCK CR IRR D-SERV AREA ZN	1,148.16	327.55	820.61
177	343.01 PALM RANCH IRRIGATION DIST	502.10	47.73	454.37
178	350.90 CENTRAL W. BASIN WATER REP. DIST	5,186.64	-	5,186.64
179	350.91 WTR REPLENISHMENT DIST.	2.46	0.26	2.20
180	355.05 FOOTHILL MUNICIPAL WATER DIST	256.35	18.48	237.87
181	360.05 FOOTHILL MUN W DIST IMP DIST # 1	209.78	81.53	128.25
182	360.10 FOOTHILL MUN W DIST IMP DIST # 2	99.13	39.21	59.92
183	360.15 FOOTHILL MUN W DIST IMP DIST # 3	125.92	49.31	76.61
184	360.20 FOOTHILL MUN W DIST IMP DIST # 4	178.46	68.85	109.61
185	361.05 GOLDEN VALLEY MUNICIPAL WATER D.	88.76	11.37	77.39
186	362.05 HUNTINGTON MUN. WATER DIST	113.40	94.50	18.90
187	363.05 LAS VIRGENES MUN WATER DISTRICT	1,041.67	78.83	962.84
188	363.06 LAS VIRGENES MUN W.D.-TWIN LAKES	513.77	208.87	304.90
189	363.10 LAS VIRGENES MUN W.DIS-IMP.D. #9	378.41	153.48	224.93
190	363.11 LAS VIRGENES MUN W.DIS-IMP.D.#10	90.33	36.88	53.45
191	363.12 LAS VIRGENES MUN W.DIS-IMP.D.#11	23.55	9.58	13.97
192	363.13 LAS VIRGENES MUN W.DIS-IMP.D.#12	148.44	60.82	87.62
193	363.14 LAS VIRGENES MUN W.DIS-IMP.D.#13	92.79	37.53	55.26
194	363.15 LAS VIRGENES MUN W.DIS-IMP.D.#14	145.85	59.79	86.06
195	363.16 LAS VIRGENES MUN W.DIS-IMP.D.#15	173.80	70.92	102.88
196	363.17 LAS VIRGENES MUN W.DIS-IMP.D.#16	25.24	10.22	15.02
197	363.18 LAS VIRGENES MUN W.DIS-IMP.D.#20	62.38	25.37	37.01
198	363.50 LAS VIRGENES MUN W.DIS-IMP.D.U-1	845.07	346.05	499.02
199	363.51 LAS VIRGENES MUN W.DIS-IMP.D.U-2	237.22	96.54	140.68
200	363.52 LAS VIRGENES MUN W.DIS-IMP.D.U-3	76.74	31.19	45.55
201	363.53 LAS VIR MUN W BLO#1-WATERBURY EX	2.85	1.29	1.56
202	365.05 THREE VALLEY MWD ORIG AREA	11,904.40	-	11,904.40
203	365.10 THREE VY MWD GLENDORA AREA	1,323.26	190.89	1,132.37
204	365.15 THREE VY MWD ROWLAND AREA	3,159.38	451.78	2,707.60

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ACCT #	SPECIAL DISTRICTS (INCL. CITIES)	BEFORE ERAF III	AFTER ERAF III	VARIANCE
205	367.05 SAN GABRIEL VAL MUN WATER DIST	31,138.40	17,274.94	13,863.46
206	367.08 SAN GABRIEL VLY MWD-AZUSA REORG	210.94	127.21	83.73
207	368.05 UPPER SAN GAB. VY. MUN. WATER	3,206.08	-	3,206.08
208	368.10 UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	273.58	44.91	228.67
209	368.15 UPP.SAN GAB.VY.MUN.W.-PASADENA A	4.27	0.91	3.36
210	370.05 WALNUT VALLEY WATER DISTRICT	1,001.66	196.32	805.34
211	370.06 WALNUT VALLEY WATER D.-IMP.D.# 2	60.95	11.78	49.17
212	370.07 WALNUT VALL WT DIST IMP DIST #3	4,368.25	-	4,368.25
213	370.08 WALNUT VALL WT DIST IMP DIST #4	1,357.03	263.75	1,093.28
214	370.09 WALNUT VALL WT DIST IMP DIST # 5	1,116.07	219.62	896.45
	TOTAL	<u>9,293,427.93</u>	<u>8,374,514.82</u>	<u>918,913.11</u>

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ACCT.#	REDEVELOPMENT AGENCY	BEFORE	AFTER	VARIANCE
		ERAF III	ERAF III	(3)
		(1)	(2)	(1+2)
2.02	L.A. COUNTY-MARAVILLA	17,088.33	17,085.74	2.59
2.03	L.A. COUNTY-LANCASTER HOMES	0.00	0.00	-
2.04	L.A. COUNTY-WILLOWBROOK	16,187.22	16,184.89	2.33
2.06	L.A. COUNTY-EAST COMPTON RP	1,941.21	1,940.82	0.39
2.07	L.A. COUNTY-WEST ALTADENA COMM.	8,419.02	8,417.73	1.29
100.03	ALHAMBRA-INDUSTRIAL	84,372.30	84,359.87	12.43
100.04	ALHAMBRA-CBD	10,096.61	10,095.19	1.42
100.05	ALHAMBRA-INDUSTRIAL-82 ANNEX	41,884.55	41,878.34	6.21
101.02	AGOURA HILLS - RP AREA	31,698.90	31,694.24	4.66
104.04	ARCADIA-CENTRAL	55,845.07	55,836.79	8.28
106.02	ARTESIA - CENTRAL COMML CORRI RP	10,503.10	10,501.55	1.55
108.02	CITY AVALON TD1 COMM IMP RP	62,341.39	62,332.20	9.19
112.02	AZUSA-CBD	9,898.74	9,897.32	1.42
112.03	AZUSA-CBD 80 ANNEX	177.04	176.91	0.13
112.04	AZUSA-CBD 82 ANNEX	5,641.67	5,640.89	0.78
112.05	AZUSA - WEST END R.P.	61,372.73	61,363.67	9.06
112.06	AZUSA - CBD AMEND #3	10,253.98	10,252.56	1.42
112.07	AZUSA-CBD # 5	6,669.09	6,668.05	1.04
112.08	AZUSA-RANCH CENTER R.P.	1,345.39	1,345.13	0.26
114.03	BALDWIN PARK-SAN GABRIEL RIVER	30,311.71	30,307.18	4.53
114.04	BALDWIN PARK-PUENTE MERCED	4,952.15	4,951.38	0.77
114.05	BALDWIN PARK-WEST RAMONA BLVD.	4,615.55	4,614.90	0.65
114.06	BALDWIN PARK-CENT. BUSINESS DIST	17,638.60	17,636.01	2.59
114.07	BALDWIN PARK - DELTA	4,788.06	4,787.41	0.65
114.08	BALDWIN PARK - SIERRA VISTA R.P.	31,927.70	31,923.04	4.66
116.02	BELL-CHELI INDUSTRIAL	27,738.32	27,734.18	4.14
116.03	BELL-CHELI INDL RP #2	1,401.81	1,401.55	0.26
116.04	BELL-CHELI INDL 87-ANNEX	28,259.47	28,255.20	4.27
118.02	BELLFLOWER RP AREA #1	27,147.93	27,143.92	4.01
119.02	BELL GARDENS-PROJECT #1	20,137.58	20,134.60	2.98
119.03	BELL GARDENS-CENTRAL	19,982.80	19,979.82	2.98
124.02	BURBANK-GOLDEN STATE	265,573.76	265,534.42	39.34
124.03	BURBANK-CITY CENTER	105,856.17	105,840.51	15.66
124.04	BURBANK-WEST OLIVE	114,015.46	113,998.63	16.83
124.05	BURBANK - S. SAN FERNANDO RP	25,386.74	25,382.98	3.76
125.02	CARSON-PROJECT #1	55,536.68	55,528.40	8.28
125.03	CARSON-PROJECT #2	86,032.03	86,019.22	12.81
125.04	CARSON-RP AREA 2-83 ANX	5,438.88	5,438.10	0.78
125.05	CARSON-RP #3	60,485.60	60,476.67	8.93
125.06	CARSON-RP AREA 1- 85ANX	74,538.14	74,527.14	11.00
125.08	CARSON - MERGED RP2/3 AM	28,221.16	28,217.02	4.14
125.09	CARSON-RP #4	24,547.49	24,543.86	3.63
128.02	CLAREMONT-VILLAGE	18,965.35	18,962.63	2.72
128.03	CLAREMONT-VILLAGE-82 ANNEX	1,001.02	1,000.89	0.13
128.04	CLAREMONT-VILLAGE-83 ANNEX	3,204.29	3,203.77	0.52
128.06	CLAREMONT-Village RP '01 Annex	6,315.40	6,314.49	0.91
131.02	COMMERCE-PROJECT #1	115,634.43	115,617.21	17.22
131.03	COMMERCE-TOWN CENTRE	19,952.78	19,949.80	2.98
131.04	COMMERCE-TOWN CENTRE-80 ANNEX	15,190.99	15,188.79	2.20
131.05	COMMERCE-RP 111	3,082.12	3,081.60	0.52
131.06	COMMERCE - RP AREA 4	41,644.10	41,637.89	6.21
132.02	COMPTON-ROSECRANS	8,107.65	8,106.49	1.16
132.04	COMPTON-WALNUT INDUSTRIAL	92,586.46	92,572.74	13.72
132.05	COMPTON-WALNUT INDUSTRIAL-76 ANX	12,952.78	12,950.97	1.81
132.06	COMPTON-WALNUT INDUSTRIAL-80 ANX	40,148.33	40,142.38	5.95
132.07	COMPTON RP AREA	32,509.16	32,504.37	4.79
136.06	COVINA - PROJ. #1	89,370.00	89,356.80	13.20
136.08	COVINA - R.P. #2	12,507.85	12,506.04	1.81
136.09	COVINA - PROJECT #2 88 ANNEX	1,670.60	1,670.35	0.25
138.02	CUDAHY-COMM'L INDL.	16,450.06	16,447.60	2.46
138.03	CUDAHY-COMM'L INDL-82 ANNEX	7,310.85	7,309.69	1.16
138.04	CUDAHY RP AREA	347.48	347.48	-

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ACCT.#	REDEVELOPMENT AGENCY	BEFORE	AFTER	VARIANCE
		ERAF III	ERAF III	(3)
		(1)	(2)	(1+2)
138.05	CUDAHY - CITYWIDE RP	10,943.11	10,941.56	1.55
140.04	CULVER CITY-SLAUSON/SEPULVEDA	107,898.19	107,882.27	15.92
140.05	CULVER CITY-OVERLAND/JEFFERSON	79,662.67	79,650.89	11.78
140.06	CULVER CITY-WASHINGTON/CULVER	176,149.40	176,123.26	26.14
140.07	CULVER CITY-COMP AREA #4 RP	27,313.45	27,309.44	4.01
142.02	CERRITOS-LOS CERRITOS	126,855.90	126,837.14	18.76
142.04	CERRITOS-LOS COYOTES	297,043.47	296,999.59	43.88
143.02	DOWNEY-PROJECT #1	20,356.42	20,353.44	2.98
143.03	DOWNEY-PROJECT #1-81 ANNEX	5,694.60	5,693.69	0.91
143.04	DOWNEY-RP TD 1-85 ANNEX	0.00	0.00	-
143.05	DOWNEY-WOODRUFF	5,773.15	5,772.38	0.77
143.06	DOWNEY-R.P.#4 88 ANNEX	21,314.86	21,311.75	3.11
144.05	EL MONTE-EAST VALLEY MALL	978.50	978.37	0.13
144.06	EL MONTE-PLAZA PROJECT	1,320.93	1,320.67	0.26
144.07	EL MONTE-PLAZA EL MONTE	0.00	0.00	-
144.08	EL MONTE - CENTER R.P.	8,564.22	8,562.93	1.29
144.10	EL MONTE - DOWNTOWN RP	14,406.61	14,404.54	2.07
144.12	EL MONTE - CENTER 90 ANNEX	7,379.57	7,378.40	1.17
144.13	EL MONTE TD#4 NORTHWEST RP	6,744.28	6,743.24	1.04
144.15	EL MONTE TD#1 DOWNTOWN RP	2,472.71	2,472.45	0.26
144.18	EL MONTE - VALLEY DURFEE RP	4,002.12	4,001.61	0.51
145.02	DUARTE-HUNTINGTON DR. PHASE I	18,786.11	18,783.39	2.72
145.04	DUARTE-LAS LOMAS	8,160.84	8,159.68	1.16
145.06	DUARTE-DAVIS ADDITION	8,928.14	8,926.84	1.30
145.08	DUARTE-HUNTINGTON DR. PHASE 2	21,043.48	21,040.37	3.11
145.09	DUARTE-DAVIS ADDITION-76 ANNEX	23,493.15	23,489.79	3.36
145.10	DUARTE-RANCHO DUARTE RP PHASE II	10,259.03	10,257.48	1.55
145.11	DUARTE-RANCHO DUARTE RP PHASE I	3,301.22	3,300.83	0.39
145.12	DUARTE-RANCHO DUARTE #3 AM #1	4,966.78	4,966.13	0.65
145.13	DUARTE-MERGED R.P.	6,394.99	6,394.08	0.91
156.02	GLENDALE-CENTRAL	290,359.11	290,316.14	42.97
156.03	GLENDALE - SAN FERNANDO RP	74,960.67	74,949.54	11.13
160.04	GLENDORA-PROJECT #1	47,604.64	47,597.53	7.11
160.05	GLENDORA-RP #2	5,452.21	5,451.43	0.78
160.07	GLENDORA-RP #3	34,551.70	34,546.52	5.18
160.09	GLENDORA-PROJECT #1-76 ANNEX	4,556.15	4,555.37	0.78
160.10	GLENDORA-RP I 83 ANNEX	413.48	413.35	0.13
160.11	GLENDORA-RP 4	963.62	963.49	0.13
160.12	GLENDORA-RP 3 83 ANNEX	109.48	109.48	-
163.01	HAWAIIAN GARDENS - RP1	72,182.41	72,171.80	10.61
164.03	HAWTHORNE-PLAZA	10,037.34	10,035.92	1.42
164.04	HAWTHORNE-RP #2	90,294.67	90,281.21	13.46
172.02	HUNTINGTON PARK-CBD	41,175.75	41,169.67	6.08
172.03	HUNTINGTON PARK-INDUSTRIAL	18,264.31	18,261.60	2.71
172.04	HUNTINGTON PARK-NORTH	42,204.85	42,198.64	6.21
172.05	HUNTINGTON PARK-SANTA FE RP	16,800.38	16,797.92	2.46
172.06	HUNTINGTON PARK- NEIGHBORHOOD RP	4,750.65	4,750.01	0.64
174.02	INDUSTRY-CIVIC/REC. IND'L #1	469,189.06	469,119.56	69.50
174.03	INDUSTRY-TR. DIST. IND'L #2	112,616.75	112,600.06	16.69
174.04	INDUSTRY-TR. DIST. IND'L #3	76,818.67	76,807.28	11.39
176.02	INGLEWOOD-IN TOWN	17,756.23	17,753.52	2.71
176.03	INGLEWOOD-LA CIENEGA	6,665.98	6,665.07	0.91
176.04	INGLEWOOD-NO. INDUSTRIAL	17,499.22	17,496.63	2.59
176.05	INGLEWOOD-MANCHESTER-PRAIRIE	44,978.19	44,971.46	6.73
176.06	INGLEWOOD-INGLEWOOD-CENTURY	55,796.80	55,788.65	8.15
176.07	INGLEWOOD-LA CIENEGA-76 ANNEX	19,096.06	19,093.21	2.85
176.08	INGLEWOOD - IMPERIAL/PRAIRIE RP	7,447.38	7,446.22	1.16
176.09	INGLEWOOD - CENTURY RP	2,690.64	2,690.13	0.51
176.10	INGLEWOOD - IN TOWN RP 03 ANNEX	7,006.60	7,005.56	1.04
176.12	INGLEWOOD - IMP/PRAIRIE RP 03 ANNEX	139.38	139.25	0.13
177.02	IRWINDALE-PARQUE NORTE	143.39	143.26	0.13
177.04	IRWINDALE-INDUSTRIAL	231,105.79	231,071.62	34.17

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AUDITOR-CONTROLLER, TAX DIVISION
 SB2557 ADMIN COST RECOVERY FOR CRA
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ACCT.#	REDEVELOPMENT AGENCY	BEFORE	AFTER	VARIANCE
		ERAF III	ERAF III	(3)
		(1)	(2)	(1+2)
177.05	IRWINDALE-NORA FRAIJO	196.97	196.97	-
179.02	LAKEWOOD-TOWN CENTRE	71,752.89	71,742.28	10.61
179.03	LAKEWOOD-R.P. #2	20,364.57	20,361.59	2.98
179.04	LAKEWOOD-R.P. #3	9,712.77	9,711.35	1.42
180.02	LA VERNE-CENTRAL	63,024.31	63,014.99	9.32
180.03	LA VERNE-CENTRAL RP 83 ANNEX	43,761.05	43,754.58	6.47
180.04	LA VERNE CENTRAL 95ANX	5,015.95	5,015.18	0.77
181.02	LAWNDALE-ECONOMIC REVITAL RP	34,019.94	34,014.89	5.05
182.02	LA MIRADA-IND'L COMM'L	80,069.42	80,057.51	11.91
182.03	LA MIRADA-VALLEY VIEW	7,409.85	7,408.82	1.03
182.04	LA MIRADA-BEACH BLVD.	44,078.63	44,072.03	6.60
182.05	LA MIRADA-IND'L COM'L 89 ANX	49,293.88	49,286.64	7.24
182.06	LA MIRADA- RP #4	4,123.00	4,122.35	0.65
184.02	LONG BEACH-WEST BEACH	20,485.96	20,482.86	3.10
184.03	LONG BEACH-POLY HIGH	8,620.78	8,619.48	1.30
184.04	LONG BEACH-DOWNTOWN	216,036.96	216,005.00	31.96
184.05	LONG BCH-WEST L.B. IND'L	129,759.31	129,740.15	19.16
184.06	LONG BEACH-LOS ALTOS RP	8,675.13	8,673.84	1.29
184.09	LONG BEACH-N. LONG BEACH RP	409,740.84	409,680.15	60.69
184.10	LONG BEACH-NEW CENTRAL LB RP	129,023.07	129,004.05	19.02
186.02	LANCASTER-CBD	12,036.92	12,035.10	1.82
186.03	LANCASTER-FOX FIELD RP	16,665.15	16,662.69	2.46
186.04	LANCASTER-AMARGOZA	142,071.61	142,050.52	21.09
186.05	LANCASTER-RESIDENTIAL	64,733.87	64,724.29	9.58
186.07	LANCASTER-R.P. #5	169,412.11	169,387.01	25.10
186.08	LANCASTER-R.P. #6	214,757.97	214,726.13	31.84
186.09	LANCASTER-R.P. #7	12,317.23	12,315.41	1.82
188.03	LOS ANGELES CITY-LITTLE TOKYO	44,694.26	44,687.65	6.61
188.04	LOS ANGELES CITY-NORMANDIE	29,394.81	29,390.41	4.40
188.05	LOS ANGELES CITY-BEACON	14,955.33	14,953.13	2.20
188.07	LOS ANGELES CITY-PICO UNION #1	21,045.42	21,042.31	3.11
188.08	LOS ANGELES CITY-BUNKER HILL	437,025.30	436,960.60	64.70
188.09	LOS ANGELES CITY-HOOVER	9,878.68	9,877.26	1.42
188.10	LOS ANGELES CITY-WATTS	5,387.37	5,386.59	0.78
188.18	LOS ANGELES CITY-MONTEREY HILLS	46,841.88	46,834.89	6.99
188.19	LOS ANGELES CITY-HARBOR IND'L	21,063.79	21,060.69	3.10
188.20	LOS ANGELES CITY-CBD	0.00	0.00	-
189.01	LOS ANGELES CITY-PICO UNION #2	37,106.85	37,101.41	5.44
189.02	LOS ANGELES CITY-NO. HOLLYWOOD	142,567.01	142,545.92	21.09
189.03	LOS ANGELES CITY-CHINATOWN	60,142.78	60,133.85	8.93
189.04	LOS ANGELES CITY-ADAMS/NORMANDIE	0.00	0.00	-
189.05	LOS ANGELES-RODEO/LA CIENEGA RP	0.00	0.00	-
189.06	LOS ANGELES-HOOVER AM. #1 84 ANX	36,764.16	36,758.72	5.44
189.07	LOS ANGELES-CRENSHAW RP	19,625.36	19,622.51	2.85
189.08	LOS ANGELES-HOLLYWOOD RP	345,512.72	345,461.61	51.11
189.09	LOS ANGELES-HOOVER 90 ANNEX	783.86	783.73	0.13
189.10	LOS ANGELES - EQUAKE LAUREL CYN	16,932.51	16,929.93	2.58
189.11	LOS ANGELES-EQUAKE HO/BEV-NORM	50,949.99	50,942.49	7.50
189.12	LOS ANGELES-BROAD/MANCHES REC	3,395.82	3,395.30	0.52
189.13	LOS ANGELES - TD1 CRENS. 95ANX	2,497.43	2,497.04	0.39
189.16	LOS ANGELES-EQUAKE COUNCIL #3	149,273.50	149,251.37	22.13
189.17	LOS ANGELES-EQUAKE COUNCIL #7	153,421.08	153,398.31	22.77
189.18	LOS ANGELES - CRENSHAW/SLAUSON RP	10,601.97	10,600.42	1.55
189.19	LOS ANGELES - WATTS CORRIDOR	5,117.41	5,116.64	0.77
189.20	LOS ANGELES-WILSHIRE CTR & KOREA	84,864.85	84,852.29	12.56
190.01	LOS ANGELES - STA MONICA FWY CD9	77,756.79	77,745.27	11.52
190.02	LOS ANGELES - VERMONT/MANCHESTER	6,536.83	6,535.92	0.91
190.03	LOS ANGELES - WESTERN/SLAUSON	7,697.93	7,696.76	1.17
190.04	LOS ANGELES - MID-CITY RECOVERY RP	37,045.12	37,039.55	5.57
190.05	L A CITY-WESTLAKE RECOV RP	46,795.55	46,788.56	6.99
190.06	L A CITY-ADELANTE EASTSIDE	66,271.95	66,262.12	9.83
190.07	L A CITY-PACIFIC CORRIDOR	17,210.50	17,208.04	2.46

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AUDITOR-CONTROLLER, TAX DIVISION
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ACCT.#	REDEVELOPMENT AGENCY	BEFORE	AFTER	VARIANCE
		ERAF III	ERAF III	(3)
		(1)	(2)	(1+2)
190.08	L A CITY-CITY CENTER	0.00	0.00	-
190.10	L A CITY-CENTRAL INDUSTRIAL RP	0.00	0.00	-
200.02	LYNWOOD-PROJ. AREA #1-A	4,247.62	4,246.98	0.64
200.03	LYNWOOD-ALAMEDA	13,109.63	13,107.69	1.94
200.05	LYNWOOD-PROJ.AREA A-81 ANNEX	33,074.70	33,069.78	4.92
200.06	LYNWOOD-PROJ.AREA A-89 ANNEX	12,613.84	12,612.03	1.81
208.02	MAYWOOD-WESTSIDE	3,841.78	3,841.13	0.65
208.03	MAYWOOD-PROJECT #2	7,502.38	7,501.22	1.16
208.04	MAYWOOD-CITYWIDE RP	15,037.64	15,035.44	2.20
212.04	MONROVIA-CENTRAL	71,612.09	71,601.48	10.61
212.05	MONROVIA-CENTRAL RP #1-78 ANNEX	1,798.08	1,797.69	0.39
212.06	MONROVIA-CENTRAL RP #1-80 ANNEX	15,527.08	15,524.75	2.33
212.07	MONROVIA-CENTRAL RP#1 - 03 ANNEX	2,231.74	2,231.35	0.39
216.05	MONTEBELLO-S. IND'L	39,558.72	39,552.77	5.95
216.07	MONTEBELLO-MONTE. HILLS	100,520.18	100,505.29	14.89
216.09	MONTEBELLO-MONTE. HILLS-76 ANNEX	12,272.32	12,270.51	1.81
216.11	MONTEBELLO-ECO RIVITAL PROJ	36,327.26	36,321.95	5.31
220.04	MONTEREY PARK-ATLANTIC/GARVEY	1,909.50	1,909.24	0.26
220.05	MONTEREY PARK-FREEWAY	925.96	925.83	0.13
220.07	MONTEREY PARK-ATL/GAR. 76 ANNEX	45,124.17	45,117.57	6.60
220.08	MONTEREY PARK-SOUTHEAST RP	0	0	-
220.09	MONTEREY PARK-CENTRAL COMMERCIAL	29,094.57	29,090.17	4.40
220.10	MONTEREY PARK-ATL/GARVEY	8,036.34	8,035.18	1.16
220.12	MONTEREY PARK- FWY 90 ANX	406.36	406.23	0.13
220.13	MONTEREY PARK- CENT COMML 99ANX	10,202.22	10,200.79	1.43
222.02	NORWALK-RP	62,506.40	62,497.08	9.32
222.03	NORWALK-RP #2	25,565.33	25,561.57	3.76
222.04	NORWALK-RP #3	10,129.23	10,127.67	1.56
225.02	PALMDALE-PROJECT #1	60,544.61	60,535.55	9.06
225.03	PALMDALE-PROJECT #2	63,057.44	63,048.12	9.32
225.04	PALMDALE-PROJECT #1-82 ANNEX	6,850.65	6,849.62	1.03
225.05	PALMDALE - R.P. #3	91,830.81	91,817.22	13.59
225.06	PALMDALE - PROJECT #4	247,495.67	247,459.05	36.62
226.04	PARAMOUNT-PROJ. #1	113,445.13	113,428.44	16.69
226.06	PARAMOUNT-PROJECT #1-81 ANNEX	9,092.75	9,091.46	1.29
226.07	PARAMOUNT - RP#2	2,406.45	2,406.06	0.39
226.08	PARAMOUNT - RP#3	4,616.45	4,615.81	0.64
228.02	PASADENA-PEPPER	9,360.90	9,359.47	1.43
228.03	PASADENA-DOWNTOWN	238,984.77	238,949.31	35.46
228.04	PASADENA-SAN GABRIEL BLVD.	0.00	0.00	-
228.05	PASADENA-ORANGE GROVE	11,519.65	11,517.97	1.68
228.06	PASADENA-VILLA PARK	16,983.24	16,980.79	2.45
228.09	PASADENA-LAKE/WASH RP	5,206.58	5,205.80	0.78
228.10	PASADENA - OLD PASADENA	45,092.98	45,086.25	6.73
228.11	PASADENA - LINCOLN AVE. R.P.	4,557.44	4,556.79	0.65
228.12	PASADENA - FAIROAKS 87 ANNEX	5,409.50	5,408.72	0.78
230.02	PICO RIVERA-PROJECT #1	27,024.60	27,020.59	4.01
230.03	PICO RIVERA-PROJ. #1-78 ANNEX	24,075.77	24,072.15	3.62
230.04	PICO RIVERA - R.P.#1 84 ANNEX	23,259.17	23,255.68	3.49
232.05	POMONA PROJ. A1	5,251.62	5,250.84	0.78
232.06	POMONA-PROJ. A2	7,495.78	7,494.62	1.16
232.09	POMONA-MT. MEADOW	13,830.20	13,828.13	2.07
232.10	POMONA-RES. ST. R.P.	16,663.72	16,661.26	2.46
232.11	POMONA-HOLT AVE.-INDIAN HILL	8,755.89	8,754.59	1.30
232.13	POMONA-SOUTHWEST	171,725.13	171,699.63	25.50
232.14	POMONA-ARROW TOWNE	13,531.65	13,529.58	2.07
232.15	POMONA-MISSION CORONA BUS CTR RP	3,291.25	3,290.87	0.38
232.19	POMONA-WEST HOLT AVE RP	45,961.48	45,954.62	6.86
232.20	POMONA-DOWNTOWN RP # 3	15,974.33	15,971.88	2.45
233.02	POMONA-MT.MEADOWS 86 ANNEX TD1	5,264.69	5,263.91	0.78
233.03	POMONA - SO GAREY RP	20,621.98	20,618.87	3.11
233.06	POMONA - MERGED RP	5,025.92	5,025.14	0.78

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ACCT.#	REDEVELOPMENT AGENCY	BEFORE	AFTER	VARIANCE
		ERAF III	ERAF III	(3)
		(1)	(2)	(1+2)
234.02	RANCHO PALOS VERDES - RP# 1	12,449.10	12,447.29	1.81
236.04	REDONDO BEACH-PLAZA	0.00	0.00	-
236.05	REDONDO BEACH - SOUTH BAY CENTER	31,323.73	31,319.07	4.66
236.06	REDONDO BEACH-AVIATION HI SCH RP	10,360.23	10,358.81	1.42
236.07	REDONDO BEACH-HARBOR CENTER	5,987.46	5,986.56	0.90
237.02	ROSEMEAD-PROJECT A1	69,865.39	69,855.03	10.36
237.04	ROSEMEAD-PROJECT RP #2	0.00	0.00	-
240.02	SAN FERNANDO-PROJ. #1	5,187.43	5,186.65	0.78
240.03	SAN FERNANDO-PROJ. #2	5,653.83	5,652.93	0.90
240.04	SAN FERNANDO-CIVIC CENTER	13,438.86	13,436.79	2.07
240.05	SAN FERNANDO-CIVIC CTR. 84 ANX	30,178.29	30,173.89	4.40
240.06	SAN FERNANDO-PROJ. #1 89 ANNEX	4,862.60	4,861.95	0.65
240.07	SAN FERNANDO-PROJ. #4 95 ANNEX	2,301.24	2,300.85	0.39
241.02	SAN DIMAS-CREATIVE GROWTH	12,276.33	12,274.52	1.81
241.03	SAN DIMAS-CRE. GROWTH-76 ANNEX	15,148.29	15,146.09	2.20
241.04	SAN DIMAS - CREATIVE GROWTH	25,576.59	25,572.83	3.76
241.05	SAN DIMAS - RANCHO SAN DIMAS RP	2,060.14	2,059.88	0.26
241.06	SAN DIMAS - CREA GROWTH 98ANX	12,652.80	12,650.99	1.81
244.02	SAN GABRIEL - EAST SN GAB CBD	7,004.53	7,003.49	1.04
249.03	SANTA CLARITA - NEWHALL RP	18,033.57	18,030.85	2.72
250.02	SANTA FE SPRINGS-FLOOD RANCH	5,409.11	5,408.34	0.77
250.03	SANTA FE SPRINGS-PIONEER-TEL.	30,095.07	30,090.67	4.40
250.04	SANTA FE SPRINGS-NORWALK BLVD.	107,415.61	107,399.82	15.79
250.05	SANTA FE SPRINGS-OIL FIELD	118,496.93	118,479.46	17.47
250.06	SANTA FE SPRINGS-CONSO. 82 ANNEX	86,694.50	86,681.69	12.81
250.07	SANTA FE SPRINGS-WASHINGTON BLVD	6,445.85	6,444.94	0.91
250.08	SANTA FE SPRINGS - 92 ANNEX	0.00	0.00	-
252.02	SANTA MONICA-DOWNTOWN	28,814.26	28,809.99	4.27
252.03	SANTA MONICA - EQUAKE REC RP	576,838.39	576,752.98	85.41
252.10	SANTA MONICA-O.P. #1-A	45,476.95	45,470.22	6.73
252.11	SANTA MONICA-O.P. #1-B	5,321.63	5,320.85	0.78
252.12	SANTA MONICA-O.P. #2	0.00	0	-
256.02	SIERRA MADRE-S.M. BLVD.	15200.83	15,198.50	2.33
260.02	SIGNAL HILL-PROJECT #1	147,060.13	147,038.39	21.74
262.02	SOUTH EL MONTE-ROSEMEAD BID	7,034.55	7,033.52	1.03
262.03	SOUTH EL MONTE- IMP.DIST #2	12,621.74	12,619.93	1.81
262.04	SOUTH EL MONTE - IMP AREA 3	26,443.66	26,439.78	3.88
264.02	SOUTH GATE-PROJECT #1	120,711.07	120,693.21	17.86
264.04	SOUTH GATE-PROJECT1 AMEND#8	5,403.03	5,402.25	0.78
268.02	SO. PASADENA-DOWNTOWN	7,629.21	7,628.04	1.17
270.02	TEMPLE CITY-ROSEMEAD BLVD.	11,790.77	11,788.96	1.81
272.03	TORRANCE-SKYPARK	8,140.00	8,138.84	1.16
272.05	TORRANCE-DOWNTOWN	24,602.49	24,598.86	3.63
272.06	TORRANCE - INDUSTRIAL R.P.	59,610.50	59,601.70	8.80
276.02	VERNON - INDUSTRIAL	113,731.52	113,714.70	16.82
276.03	VERNON - INDUSTRIAL 99 ANNEX	7,792.79	7,791.62	1.17
278.02	WALNUT-WALNUT IMPROVEMENT	320,989.44	320,941.94	47.50
280.03	WEST COVINA-CBD	69,617.56	69,607.21	10.35
280.04	WEST COVINA-EASTLAND	33,622.38	33,617.46	4.92
280.05	WEST COVINA-CBD 81 ANNEX	40,095.66	40,089.71	5.95
280.06	WEST COVINA-EASTLAND AM#1	48,913.92	48,906.81	7.11
280.08	WEST COVINA-CITYWIDE RP	12,176.68	12,175.00	1.68
283.02	WEST HOLLYWOOD - EASTSIDE RP	43,760.92	43,754.45	6.47
284.05	WHITTIER-GREENLEAF	20,070.28	20,067.31	2.97
284.08	WHITTIER-WHITTIER BLVD.	17,533.12	17,530.54	2.58
284.09	WHITTIER-EARTHQUAKE REC.R.P.	37,359.46	37,353.90	5.56
284.11	WHITTIER- COMMERCIAL CORRIDOR R.P.	3,895.23	3,894.71	0.52
TOTAL		13,307,939.23	13,305,969.42	1,969.81

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WILL J.V. FOR ME

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**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

December 13, 2004

Debbie Simons, Director
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9300 Imperial Highway
Downey, CA 90242

Dear Ms. Simons,

RE: Educational Revenue Augmentation Fund Monthly (December 2004 through May 2005) Allocation Pursuant To Senate Bill 1096 and Assembly Bill 2115

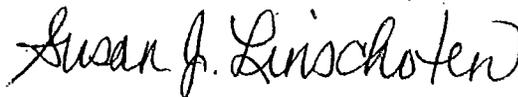
The Governor approved Senate Bill 1096 and Assembly Bill 2115 to address the projected State budget shortfall in fiscal year 2004-05, through a combination of major and wide-ranging additional borrowing and diversion of local property taxes including the Educational Revenue Augmentation Fund, (ERAF) for the benefit of the state.

The ERAF monthly allocation to various schools, community colleges and county superintendent of schools will be allocated to two newly created funds; the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund. Under the provisions of the code, the local ERAF fund will be reduced and will be replaced by direct subventions from the State General Fund to each school, community college, and office of the county superintendent to maintain respective funding levels.

In view of these legislative requirements, I am notifying the school jurisdictions that beginning in December 2004 through May 2005 allocation, the ERAF monthly apportionment will be redirected pursuant to Senate Bill 1096 and Assembly Bill 2115.

If you have any questions regarding this matter, please call **Kelvin Aikens** or **Darlene Hoang** of my staff at (213) 974-8363 or (213) 974-8362 respectively.

Sincerely Yours,



Susan J. Linschoten, Chief
Tax Division



COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 484
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8361 FAX: (213) 229-0688

J. TYLER McCAULEY
AUDITOR-CONTROLLER

December 13, 2004

Dr. Marshall Drummond, Chancellor
California Community Colleges
Chancellor's Office
1102 Q. Street
Sacramento, CA 95814-6511

Dear Mr. Drummond,

RE: Educational Revenue Augmentation Fund Monthly (December 2004 through May 2005) Allocation Pursuant To Senate Bill 1096 and Assembly Bill 2115

The Governor approved Senate Bill 1096 and Assembly Bill 2115 to address the projected State budget shortfall in fiscal year 2004-05, through a combination of major and wide-ranging additional borrowing and diversion of local property taxes including the Educational Revenue Augmentation Fund, (ERAF) for the benefit of the state.

The ERAF monthly allocation to various schools, community colleges and county superintendent of schools will be allocated to two newly created funds; the Sales and Use Tax Compensation Fund and the Vehicle License Fee Property Tax Compensation Fund. Under the provisions of the code, the local ERAF fund will be reduced and will be replaced by direct subventions from the State General Fund to each school, community college, and office of the county superintendent to maintain respective funding levels.

In view of these legislative requirements, I am notifying the school jurisdictions that beginning in December 2004 through May 2005 allocation, the ERAF monthly apportionment will be redirected pursuant to Senate Bill 1096 and Assembly Bill 2115.

If you have any questions regarding this matter, please call **Kelvin Aikens** or **Darlene Hoang** of my staff at (213) 974-8363 or (213) 974-8362 respectively.

Sincerely Yours,

Susan J. Linschoten, Chief
Tax Division

H-7

COUNTY OF LOS ANGELES
JOURNAL VOUCHER

PAGE 1 OF 1

TO: AUDITOR-CONTROLLER

FROM: A/C TAX DIVISION

ORIGINATING DEPARTMENT

TRANS CODE: JV TRANS DEPT: AC

J.V. NO. 112-1040

DATE 122804

PURPOSE: FD TRF FRM ERAF TO VARIOUS FDS 12-2004

SCHOOL J.V. NO

843

LINE NO	FUND	DEPT	ACT TYPE	APPR	M OBJ R SRC	SUB ETR	BS ACCT.	ORG.	SUB ORG.	PROG	SUB PGM	JOBNO PROJ	SUB TASK	IG REFERENCE FUND DEPT	DEBIT AMOUNT	CREDIT AMOUNT
1	RD9		03				3301		VP CODE			VP NAME		OPTION	727,605,548.07	
	ACCOUNT DESCRIPTION FBA (ERAF)															
2	RD9		01				1000		VP CODE			VP NAME		OPTION		727,605,548.07
	ACCOUNT DESCRIPTION CASH (ERAF)															
3	SF7		01				1000		VP CODE			VP NAME		OPTION	591,543,310.58	
	ACCOUNT DESCRIPTION CASH (VEHICLE LICENSE FEE FUND)															
4	SF7		03				3301		VP CODE			VP NAME		OPTION		591,543,310.58
	ACCOUNT DESCRIPTION FBA (VEHICLE LICENSE FEE FUND)															
5	SE1		01				1000		VP CODE			VP NAME		OPTION	136,062,237.49	
	ACCOUNT DESCRIPTION CASH (SALES & USE TAX FUND)															
6	SE1		03				3301		VP CODE			VP NAME		OPTION		136,062,237.49
	ACCOUNT DESCRIPTION FBA (SALES & USE TAX FUND)															
EXPLANATION: FUND TRANSFER FROM ERAF TO VLF (VEHICLE LICENSE FEE) FUND (SF7) AND SALES & USE TAX FUND (SE1) FOR FY 2004-05 DECEMBER 2004 PAYMENT.																
COPY TO: TAX DIV. - C. DIEP ✓ TAX DIV. - J. GASPAR ACCTG DIV. - E. TANG																
DATE APPROVED: 12/28/2004																
APPROVED BY: <u>Wai Mui Mungcal</u> CHIEF, TAX DIVISION																
PREPARED BY: <u>Elizabeth A. Santiago</u>																
AUDITOR-CONTROLLER'S USE																
APPROVED BY: <u>Wai Mui Mungcal</u>																
FOR QUESTIONS RE THIS J.V. PLS. CALL C. DIEP 213-974-8877																
ORIGINATING DEPARTMENT USE																
TITLE: <u>D. CENIZA</u>																



J. TYLER McCAULEY
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 484
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8361 FAX: (213) 229-0688

ATTACHMENT
I - 137-

March 4, 2005

9

Mr. Josh Betta, Finance Director
South Pasadena Redevelopment Agency
1414 Mission Street
South Pasadena, CA 91030

Dear Mr. Betta:

FY 2004-05 EDUCATION REVENUE AUGMENTATION FUND (ERAF) SHIFT

As indicated by the State Department of Finance letter dated November 8, 2004, by March 1st the legislative body shall report to the County Auditor how the agency intends to remit the ERAF amount required, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14 of the Health and Safety Code. To date, we have not heard from you.

For your reference, enclosed is the November 8, 2004 letter from State Department of Finance. Your prompt attention to this matter is greatly appreciated.

Should you have any questions, please contact **Sandy Diep** at **(213) 893-0694**. Our fax number is **(213) 229-0179**.

Sincerely,

Darlene Hoang, Manager
CRA/Distribution Section
Tax Division

DH:SD
H:\Community Redevelopment\CRA's\ERAF\FY2004-05\Correspondence
Attachment

"To Enrich Lives Through Effective and Caring Service"

W844



**AUDITOR-CONTROLLER, TAX DIVISION
CRA REMITTANCE ADVICE
CRA FISCAL YEAR 2004-2005**

AGENCY-PROJECT: AGOURA HILLS AGOURA HILLS R.P. ACCT. # 101.02

SOI / ANNUAL CAP	=	19,874,809.00		YEAR-TO-DATE	=	630,148.09
PROJECT CEILING	=	242,000,000.00		PROJ-TO-DATE *	=	3,166,210.74
BASE YEAR	=	1991-92		BASE LEVY	=	3,366,367.18

TAX INCREMENT	ORIGINAL CHARGE	ADJUSTMENT	CURRENT CHARGE	% COLLECTED
SECURED 1%	1,823,772.19	+ 163,468.12	= 1,987,240.31	0.45095
UNITARY 1%	0.00	+ 0.00	= 0.00	0.45095
UNSECURED 1%	60,645.59	+ (1,011.42)	= 59,634.17	0.87361
SECURED DEBT SERVICE	12,726.46	+ 1,140.90	= 13,867.36	0.50220
UNITARY DEBT SERVICE	0.00	+ 0.00	= 0.00	0.50220
UNSECURED DEBT SERVICE	629.76	+ (9.75)	= 620.01	1.00000

PAY DATE	PAYMENT TYPE	1%	D/S	TOTAL
04-20-2005	SECURED/UNITARY 75% ADVANCE PAID	\$594,292.00	\$3,436.29	\$597,728.29
	UNSECURED PRIOR YEAR COLLECTION	4,250.46	236.52	4,486.98
	04/05 & PRIOR YR SECURED SUPPLEMENTAL (SB813)	752.11	5.23	757.34
	SECURED MISPLACED TRA CORRECTION	0.00	0.00	0.00
	UNSECURED MISPLACED TRA CORRECTION	0.00	0.00	0.00
	TAXPAYER REFUNDS (MANUAL)	(1,279.15)	(76.38)	(1,355.53)
	TOTAL AMOUNT	\$598,015.42	\$3,601.66	\$601,617.08

**PASS THROUGH AGREEMENTS BETWEEN COUNTY TAXING ENTITIES (CTE)
AND REDEVELOPMENT AGENCY PER AGREEMENT #66684:**

	%	CTE'S SHARE	CTE DEFERRAL TO AGENCY	TOTAL PASS THROUGH
CO. GENERAL	36.410%	(\$217,737.41)	YEAR END	\$0.00 (\$217,737.41)
CO. LIBRARY(1)	1.485%	(8,880.53)	NO	0.00 (8,880.53)
FLOOD	1.820%	(10,883.88)	NO	0.00 (10,883.88)
CFPD	17.890%	(106,984.96)	NO	0.00 (106,984.96)
LACOE	0.430%	(2,571.47)	NO	0.00 (2,571.47)
FFW		0.00	NO	0.00 0.00
TOTAL		(\$347,058.25)		\$0.00 (347,058.25)

NET TOTAL \$254,558.83

ADJUSTMENTS:

ANNUAL GROWTH	\$0.00
H&S SECTION 33676	0.00
CAP LIMITATION - AMOUNT OVER LIMIT	0.00
OTHER MISCELLANEOUS	0.00
ADJUSTED BALANCE	\$254,558.83
PREVIOUS BALANCE	0.00
TOTAL BALANCE	\$254,558.83
AMOUNT PAID	254,558.83
BALANCE DUE	\$0.00

* Represents actual payments distributed to Agency for this Project.
(1) = 50% of County Library's share.

845
ALM

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER
TAX DIVISION

I-139-5

REMITTANCE ADVICE SUMMARY

AGENCY NAME: AGOURA HILLS

<u>PROJECT</u>	<u>PAYMENT AMOUNT</u>
AGOURA HILLS R.P.	\$254,558.83
<u>2004-2005 SB2557 FEE ADJUSTMENT</u>	
AGOURA HILLS R.P.	3.75
2004-2005 ERAF TAX SHIFT (H & S Code Sect. 33681.12)	(157,361.01)
	<hr/>
AGENCY TOTAL	\$97,201.57
AMOUNT PAID	97,201.57
	<hr/>
BALANCE DUE	\$0.00
	<hr/> <hr/>

PAYMENT DATE: 04-20-2005

AT-8
846

AUDITOR-CONTROLLER, TAX DIVISION
 ERAF SHIFT FOR FY 2004-05
 H&S CODE 33681.12

RDA NAME	TOTAL TO BE REMITTED TO COUNTY	AGENCY NOTIFICATION RECEIVED	ALLOCATION METHOD	CHECK NUMBER	PAYMENT RECEIVED	AMOUNT REMITTED
1 LOS ANGELES COUNTY	214,411.13	02/23/05	check		03/22/05	214,411.13
2 AGOURA HILLS	157,361.01	02/15/05	deduct from April Dist		04/20/05	157,361.01
3 ALHAMBRA	733,035.24	03/09/05	check			
4 ARCADIA	315,456.75	02/28/05	check			
5 AVALON	284,728.22	03/01/05	warrant			
6 AZUSA	472,091.28	03/09/05	deduct from April Dist			
7 BALDWIN PARK	197,533.66	03/21/05	deduct from April Dist			
8 BELL	304,685.43	03/22/05				
9 BELLFLOWER	106,860.15	01/28/05	deduct from Feb Dist		02/18/05	106,860.15
10 BELL GARDENS	224,403.42	03/18/05	deduct from April Dist			
11 BURBANK	2,477,335.52	03/18/05	deduct from April Dist			
12 CARSON	2,109,132.87	03/15/05	check			
13 CERRITOS	2,593,895.48	03/01/05	wire		By 5/10/2005	
14 CLAREMONT	140,290.35	12/16/04	check			
15 COMMERCE	1,060,270.42	03/10/05	warrant			
16 COMPTON	1,588,307.85	03/21/05	deduct from April Dist			
17 COVINA	577,699.98	02/02/05				
18 CUDAHY	121,534.94					
19 CULVER CITY	2,134,817.32					
20 DOWNEY	298,253.44	03/09/05	warrant			
21 DUARTE	502,909.32	11/17/04	deduct from Dec Dist		12/20/04	502,909.32
22 EL MONTE	209,181.54	03/24/05	borrow from City			
23 GLENDALE	2,226,917.94	02/28/05	check			
24 GLENORA	478,499.85	03/09/05	check			
25 HAWAIIAN GARDENS	392,395.01	03/21/05	deduct from April Dist			
26 HAWTHORNE	478,900.83	03/14/05	check			
27 HUNTINGTON PARK	521,925.07	03/09/05	warrant			
28 INDUSTRY	6,054,107.34	03/29/05	check			
29 INGLEWOOD	921,952.70	03/03/05	check		03/31/05	921,952.70
30 IRWINDALE	1,053,915.98	03/25/05	wire		05/09/05	
31 LAKEWOOD	452,501.88	11/23/04	check			
32 LA MIRADA	873,812.10	02/18/05	check			
33 LANCASTER	2,042,742.00	03/30/05	deduct from April Dist			
34 LA VERNE	328,057.86	03/09/05	check			
35 LAWDALE	89,085.55	03/17/05	check			
36 LONG BEACH	2,900,700.88	11/23/04	wire		By 5/10/2005	
37 L.A. CITY	8,347,627.85	03/14/05	check			
38 LYNWOOD	354,879.13	03/09/05	deduct from April Dist			
39 MAYWOOD	71,514.19	02/14/05	warrant			
40 MONROVIA	607,628.59	02/24/05	check			
41 MONTEBELLO	1,284,563.90	03/08/05	deduct from April Dist			
42 MONTEREY PARK	531,740.75	03/09/05	check			
43 NORWALK	276,679.31					
44 PALMDALE	1,878,429.66	02/17/05	warrant			
45 PARAMOUNT	695,520.49	02/14/05	wire			
46 PASADENA	809,123.47	03/17/05	deduct from April Dist			
47 PICO RIVERA	246,477.15					
48 POMONA	1,419,133.37	02/28/05	check			
49 RANCHO PALOS VERDES	62,671.85	03/11/05	check			
50 REDONDO BEACH	197,493.95	01/26/05	check			
51 ROSEMEAD	342,811.45	03/08/05	deduct from April Dist			
52 SAN DIMAS	314,394.44	11/17/04	deduct from Dec Dist		12/20/04	314,394.44
53 SAN FERNANDO	340,353.84	03/25/05	deduct from April Dist			
54 SAN GABRIEL	26,803.85	03/08/05	check		03/21/05	26,803.85
55 SANTA CLARITA	63,861.14	02/28/05	check			
56 SANTA FE SPRINGS	1,828,108.45	12/01/04	check			
57 SANTA MONICA	3,413,292.39	02/23/05	check			
58 SIERRA MADRE	107,150.03					
59 SIGNAL HILL	786,356.64	03/09/05	check			
60 SOUTH EL MONTE	184,189.00	03/11/05	deduct from April Dist			
61 SOUTH GATE	584,204.69	03/14/05	check			
62 SOUTH PASADENA	39,305.77					
63 TEMPLE CITY	76,356.74	03/14/05	check			
64 TORRANCE	375,494.86	02/18/05	check			
65 VERNON	485,518.29	02/16/05	check			
66 WALNUT	1,017,129.09					
67 WEST COVINA	979,925.13	12/07/04	wire		By 5/10/2005	
68 WEST HOLLYWOOD	99,620.13	03/10/05	deduct from April Dist			
69 WHITTIER	347,838.73	03/29/05	check			

Total LA County 64,829,908.63

2,244,692.60

I 5 -141-

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION**

February 9, 2005

TO: Connie Diep

FROM: Sandy Diep

SUBJECT: **ERAF SHIFT FOR FY 2004-05 PURSUANT TO H&S 33681.12**

Please transfer **\$106,860.15** from **Bellflower RDA Fund SU1** to the **AC-CRA ERAF Col (2004/05) Fund SG3**, Balance Sheet Account **7808**.

This amount will be withheld from the Agency's February 18th payment for the FY2004-05 ERAF shift. Please process this request after the February 18, 2005 payment.

If you have any questions, please see me. Thank you.

DH:SD
H:\CRAS\RDA\ERAF\Correspondence
Attachment

X-848

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER
TAX DIVISION

1-6¹⁴²⁻

REMITTANCE ADVICE SUMMARY

AGENCY NAME: BELLFLOWER

<u>PROJECT</u>	<u>PAYMENT AMOUNT</u>
R. P. AREA #1	\$242,467.57
<u>ERAF SHIFT FOR FY 2004-05 PURSUANT TO H & S 33681.12</u>	
R. P. AREA #1	(106,860.15)
 	<hr/>
AGENCY TOTAL	\$135,607.42
AMOUNT PAID	135,607.42
 	<hr/>
BALANCE DUE	\$0.00
	<hr/> <hr/>

PAYMENT DATE: 02-18-2005

X-2849

9

REMITTANCE ADVICE SUMMARY

AGENCY NAME: SAN DIMAS

<u>PROJECT</u>	<u>PAYMENT AMOUNT</u>
CREATIVE GROWTH	\$241,397.35
CRE. GROWTH 76 ANNEX	292,037.82
CRE. GROWTH 84 ANNEX	196,709.95
RANCHO SAN DIMAS	36,458.58
CRE. GROWTH RP '98 ANX	256,491.98
<u>2004-2005 SB2557 FEE</u>	
CREATIVE GROWTH	(12,276.33)
CRE. GROWTH 76 ANNEX	(15,148.29)
CRE. GROWTH 84 ANNEX	(25,576.59)
RANCHO SAN DIMAS	(2,060.14)
CRE. GROWTH RP '98 ANX	(12,652.80)
<u>2004-2005 AB1924 FEE</u>	\$480 @ 5 (2,400.00)
<u>FY 2004-2005 ERAF SHIFT (H & S 33681.12)</u>	(314,394.44)
AGENCY TOTAL	\$638,587.09
AMOUNT PAID	638,587.09
BALANCE DUE	\$0.00

PAYMENT DATE: 12-20-2004

X-3 850



November 8, 2004

TO ALL COUNTY AUDITORS, REDEVELOPMENT AGENCIES, AND THEIR LEGISLATIVE BODIES:

Chapter 610, Statutes of 2004, requires redevelopment agencies to shift \$250 million in property tax revenues to K-12 schools and community colleges during the 2004-05 and 2005-06 fiscal years. The Director of Finance is required to determine an amount each redevelopment agency shall transfer to the Education Revenue Augmentation Fund (ERAF). It further requires the Director of Finance to notify each redevelopment agency and legislative body of the amount determined.

In accordance with the above requirements, the attached document provides the amount determined for your redevelopment agency.

Each agency must allocate the specified amount to the county auditor for deposit into the ERAF on or before May 10, 2005. By March 1, the legislative body shall report to the county auditor how the agency intends to remit the amount required, or that the legislative body intends to remit the amount in lieu of the agency pursuant to Section 33681.14 of the Health and Safety Code.

If the legislative body, pursuant to Section 33681.12 of the Health and Safety Code, reported to the county auditor that it intended to remit the amount in lieu of the agency and the legislative body fails to transmit the full amount as authorized by May 10 of the applicable fiscal year, the county auditor, no later than May 15 of the applicable fiscal year, shall transfer an amount necessary to meet the obligation from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. If the amount of the legislative body's allocations are not sufficient to meet this obligation, the county auditor shall transfer an additional amount necessary to meet this obligation from the property tax increment revenue apportioned to the agency pursuant to Section 33670, provided that no moneys allocated to the agency's Low and Moderate Income Housing Fund shall be used for this purpose.

If you have any questions regarding this matter, please contact Pat Landingham, Assistant Program Budget Manager, at (916) 322-2263.

MICHAEL C. GENEST
Interim Director
By:

STEPHEN W. KESSLER
Deputy Director

Attachment

2004-05 RDA TRANSFER TO ERAF - HEALTH AND SAFETY CODE 33681.12					
Redevelopment Agency Name	2002-03 Tax Increment Net of Pass-Throughs	2002-03 Gross Tax Increment	\$125000000 million on Net Tax Increment (0.0548831091637	\$125000000 million on Gross Tax Increment (0.04536165731667	Total Payment to ERAF
Los Angeles County	2,098,500	2,187,727	115,172.20	99,238.92	214,411.13
Agoura Hills Redevelopment Agency	879,135	2,405,365	48,249.66	109,111.34	157,361.01
Alhambra Redevelopment Agency	7,312,454	7,312,454	401,330.21	331,705.03	733,035.24
Arcadia Redevelopment Agency	3,146,865	3,146,865	172,709.74	142,747.01	315,456.75
Avalon Community Improvement Agency	2,840,330	2,840,330	155,886.14	128,842.08	284,728.22
Baldwin Park Redevelopment Agency	1,315,489	2,763,028	72,198.13	125,335.53	197,533.66
Bell Community Redevelopment Agency	2,767,399	3,368,527	151,883.46	152,801.97	304,685.43
Bell Gardens Redevelopment Agency	2,238,555	2,238,555	122,858.86	101,544.56	224,403.42
Bellflower Redevelopment Agency	910,741	1,253,831	49,984.30	56,875.85	106,860.15
Burbank Redevelopment Agency	23,347,831	26,364,424	1,281,401.56	1,195,933.97	2,477,335.52
Carson Redevelopment Agency	21,020,938	21,062,688	1,153,694.43	955,438.44	2,109,132.87
Cerritos Redevelopment Agency	25,875,620	25,875,620	1,420,134.48	1,173,761.01	2,593,895.48
City of Azusa Redevelopment Agency	3,873,828	5,720,328	212,607.73	259,483.56	472,091.28
City of Compton Community Redevelopment Agency	15,844,297	15,844,297	869,584.28	718,723.57	1,588,307.85
City of San Fernando Redevelopment Agency	3,057,797	3,803,486	167,821.41	172,532.43	340,353.84
City of Vernon Redevelopment Agency	5,058,683	4,582,770	277,636.25	207,882.04	485,518.29
Claremont Redevelopment Agency	1,324,410	1,490,303	72,687.74	67,602.61	140,290.35
Commerce Community Development Commission	10,435,780	10,747,455	572,748.05	487,522.37	1,060,270.42
Comm. Develop. Commission of Huntington Park	3,770,209	6,944,285	206,920.79	315,004.28	521,925.07
Community RDA of the City of Los Angeles	77,960,000	89,700,000	4,278,687.19	4,068,940.66	8,347,627.85
Community RDA of the City of Monterey Park	4,902,182	5,791,097	269,046.99	262,693.76	531,740.75
Community RDA of the City of Sierra Madre	1,068,884	1,068,884	58,663.68	48,486.35	107,150.03
Govina Redevelopment Agency	5,626,269	5,928,197	308,787.14	268,912.84	577,699.98
Cudahy Redevelopment Agency	1,090,652	1,359,663	59,858.37	61,676.57	121,534.94
Culver City Redevelopment Agency	21,164,973	21,454,635	1,161,599.52	973,217.80	2,134,817.32
Downey Community Development Commission	2,975,252	2,975,252	163,291.08	134,962.36	298,253.44
El Monte Redevelopment Agency	1,767,494	2,472,925	97,005.57	112,175.98	209,181.54
Glendale Redevelopment Agency	22,214,805	22,214,805	1,219,217.57	1,007,700.37	2,226,917.94
Glendora Community Redevelopment Agency	4,773,315	4,773,315	261,974.37	216,525.48	478,499.85
Hawaiian Gardens Redevelopment Agency	3,914,369	3,914,369	214,832.74	177,562.27	392,395.01
Hawthorne Community Redevelopment Agency	4,777,315	4,777,315	262,193.90	216,706.93	478,900.83

I-10

2004-05 RDA TRANSFER TO ERAF - HEALTH AND SAFETY CODE 33681.12					
Redevelopment Agency Name	2002-03 Tax Increment Net of Pass-Throughs	2002-03 Gross Tax Increment	\$125000000 million on Net Tax Increment (0.0548831091637	\$125000000 million on Gross Tax Increment (0.04536165731667	Total Payment to ERAF
Industry Urban-Development Agency	60,393,251	60,393,251	3,314,569.39	2,739,537.96	6,054,107.34
Inglewood Redevelopment Agency	8,687,916	9,812,976	476,819.84	445,132.85	921,952.70
Irwindale Community Redevelopment Agency	9,873,881	11,287,213	541,909.29	512,006.69	1,053,915.98
La Mirada Redevelopment Agency	7,722,785	9,919,427	423,850.45	449,961.65	873,812.10
La Verne Redevelopment Agency	1,207,274	5,771,370	66,258.95	261,798.91	328,057.86
Lakewood Redevelopment Agency	4,248,536	4,835,119	233,172.87	219,329.01	452,501.88
Lancaster Redevelopment Agency	10,701,872	32,084,145	587,352.01	1,455,389.99	2,042,742.00
Lawndale Redevelopment Agency	798,364	997,954	43,816.70	45,268.85	89,085.55
Lynwood Redevelopment Agency	3,437,738	3,664,006	188,673.75	166,205.38	354,879.13
Maywood Redevelopment Agency	579,087	875,896	31,782.10	39,732.09	71,514.19
Monrovia Redevelopment Agency	5,943,032	6,204,723	326,172.07	281,456.52	607,628.59
Montebello Community Redevelopment Agency	12,814,274	12,814,274	703,287.20	581,276.71	1,284,563.90
Nonwalk Redevelopment Agency	1,633,582	4,122,937	89,656.06	187,023.26	276,679.31
Palmdale Redevelopment Agency	12,707,367	26,035,421	697,419.81	1,181,009.85	1,878,429.66
Paramount Redevelopment Agency	6,886,193	7,001,173	377,935.68	317,584.81	695,520.49
Pasadena Community Development Commission	17,987,208	17,987,208	987,193.90	815,929.57	1,803,123.47
Pico Rivera Redevelopment Agency	1,361,195	3,786,690	74,706.61	171,770.53	246,477.15
Rancho Palos Verdes Redevelopment Agency	563,238	700,142	30,912.25	31,759.60	62,671.85
Redevelopment Agency of the City of Duarte	4,589,043	5,534,374	251,860.95	251,048.38	502,909.32
Redevelopment Agency of the City of Long Beach	27,770,230	30,346,870	1,524,116.56	1,376,584.32	2,900,700.88
Redevelopment Agency of the City of Pomona	10,794,461	18,224,638	592,433.58	826,699.78	1,419,133.37
Redevelopment Agency of the City of Santa Fe Springs	17,357,645	19,299,712	952,641.53	875,466.92	1,828,108.45
Redevelopment Agency of the City of Santa Monica	31,073,143	37,650,778	1,705,390.70	1,707,901.69	3,413,292.39
Redevelopment Agency of the City of South Gate	5,192,844	6,595,995	284,999.42	299,205.26	584,204.69
Redevelopment Agency of the City of Torrance	3,069,291	4,564,265	168,452.23	207,042.62	375,494.86
Redondo Beach Redevelopment Agency	1,462,419	2,584,382	80,262.10	117,231.85	197,493.95
Rosemead Redevelopment Agency	3,105,416	3,800,050	170,434.89	172,376.57	342,811.45
San Dimas Redevelopment Agency	2,719,384	3,640,656	149,248.25	165,146.19	314,394.44
San Gabriel Redevelopment Agency	267,384	267,384	14,674.87	12,128.98	26,803.85
Santa Clarita Redevelopment Agency	547,211	745,751	30,032.64	33,828.50	63,861.14
Signal Hill Redevelopment Project Area	7,844,366	7,844,366	430,523.20	355,833.44	786,356.64

W-2-C

2004-05 RDA TRANSFER TO ERAF - HEALTH AND SAFETY CODE 33681.12					
Redevelopment Agency Name	2002-03 Tax Increment Net of Pass-Throughs	2002-03 Gross Tax Increment	\$125000000 million on Net Tax Increment (0.0548831091637	\$125000000. million on Gross Tax Increment (0.04536165731667	Total Payment to ERAF
South El Monte Redevelopment Agency	1,472,060	2,279,409	80,791.23	103,397.77	184,189.00
South Pasadena Community Redevelopment Agency	392,098	392,098	21,519.56	17,786.22	39,305.77
Temple City Community Redevelopment Agency	761,703	761,703	41,804.63	34,552.11	76,356.74
Walnut Improvement Agency	4,000,000	17,583,058	219,532.44	797,596.65	1,017,129.09
West Covina Redevelopment Agency	8,857,564	10,885,724	486,130.65	493,794.48	979,925.13
West Hollywood Redevelopment Agency	892,772	1,115,965	48,998.10	50,622.02	99,620.13
Whittier Redevelopment Agency	3,264,642	3,718,229	179,173.70	168,665.03	347,838.73

W-2-D



Community Development Commission
County of Los Angeles
2 Coral Circle, Monterey Park, CA 91755-7425
P.O. Box 9000, Monterey Park, CA 91754

BANK OF AMERICA
LOS ANGELES COMMERCIAL BANKING BRANCH
110 WEST 5TH STREET, LOS ANGELES, CA 90012
VOID AFTER 60 DAYS

092745

Date: Mar/18/2005

Pay Amount \$214,411.13

Pay TO THE ORDER OF TWO HUNDRED FORTY FOUR THOUSAND FOUR HUNDRED ELEVEN AND 13/100 DOLLARS

To The Order Of CO OF LA AUDITOR-CONTROLLER
500 W TEMPLE STREET RM 181
LOS ANGELES, CA 90012-2786

Yullin
Curtis

⑈092745⑈ ⑆12200066⑆ 06006⑈8008⑈

Check Date: Mar/18/2005		Community Development Commission, County of Los Angeles 2 Coral Circle, Monterey Park, CA 91755-7425			Check No. 092745	
Invoice Number	Invoice Date	Voucher ID	Gross Amount	Discount Available	Paid Amount	
ERAF PAYMENT EDUCATIONAL REVENUE FUND	Mar/09/2005	00205211	214,411.13	0.00	214,411.13	
Vendor Number 000002442		Vendor Name CO OF LA AUDITOR-CONTROLLER			Total Discounts \$0.00	
Check Number 092745		Date Mar/18/2005	Total Amount \$214,411.13	Discounts Taken \$0.00	Total Paid Amount \$214,411.13	

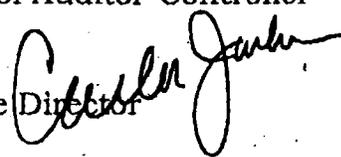
3/22/05 Deposit
563-7808

855

February 23, 2005

To: Sandy Diep, Department of Auditor-Controller
(Via Fax: 213-229-0179)

From: Carlos Jackson, Executive Director



SUBJECT: EDUCATIONAL REVENUE AUGMENTATION FUND

This is to inform the office of the Auditor-Controller of how the Community Development Commission (Commission), redevelopment agency for Los Angeles County, intends to make its payment to the Educational Revenue Augmentation Fund (ERAF).

The Commission will issue a check in the amount of \$214,411.13 to the Auditor-Controller prior to May 10, 2005. The source of funds for this payment will be budget adjustments to our existing 80% tax increment fund balances.

Please call Corde Carrillo, Director of Economic/Redevelopment at (323) 890-7205 if you have any questions or require further information. Thank you for your attention to this matter.

CJ:DR

W-3

San Dimas

City Council
CURTIS W. MORRIS, Mayor
JOHN EBINER, Mayor Pro Tem
DENIS BERTONE
F.D. "SANDY" McHENRY
JEFF TEMPLEMAN

City Manager
BLAINE M. MICHAELIS

Assistant City Manager / Treasurer
KENNETH J. DURAN

City Attorney
J. KENNETH BROWN

Director of Public Works
KRISHNA PATEL

Director of Community Development
LAWRENCE STEVENS

Director of Parks and Recreation
SALLY DUFF

City Clerk
INA RIOS

November 15, 2004

Darlene Hoang, Manager
CRA/Distribution Section – Tax Division
500 West Temple Street, Room 484
Los Angeles, CA 90012-2766

Dear Ms. Hoang:

RE: FY 2004-05 Education Revenue Augmentation Fund (ERAF) Shift

The City of San Dimas per Subdivision (d) of the Health and Safety Code Section 33681.9 elects to fund the ERAF shift from the property tax remittance as in the past. Please deduct the amount of \$314,394.44 for 2004-05, as determined by the Department of Finance, from the Redevelopment Agency's property tax distributions. If you need any further information please contact me at (909) 394-6225.

Sincerely



Barbara Herron
Finance/IS Manager

RECEIVED BY

NOV 17 2004

TAX DIVISION

ACCT NO	AGENCY NAME	NET 1% REVENUE	RATIO
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	24,039.47	.000003406
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	338,462.59	.000047957
023.38	CO LIGHTING MAINT DIST NO 10038	86,619.88	.000012273
023.34	CO LIGHTING MAINT DIST NO 10034	.00	.000000000
023.32	CO LIGHTING MAINT DIST NO 10032	266,045.72	.000037696
023.11	CO LIGHT MAINT D. # 10011 ZONE A	.00	.000000000
023.09	CO LIGHT MAINT D. # 10011 ZONE B	.00	.000000000
023.06	CO LIGHTING MAINT DIST NO 10006	519,612.31	.000073624
021.67	CO LIGHTING MAINT DIST NO 1867	.00	.000000000
021.66	CO LIGHTING MAINT DIST NO 1866	94,188.46	.000013346
020.20	CO LIGHTING MAINT DIST NO 1744	443,385.30	.000062824
019.56	CO LIGHTING MAINT DIST NO 1697	675,954.65	.000095777
019.40	CO LIGHTING MAINT DIST NO 1687	7,810,500.68	.001106678
018.30	CO LTG MN D#1616A FD CONSOL	96,890.45	.000013729
017.70	CO LIGHTING MAINT DIST NO 1575	162,202.16	.000022983
016.45	CO LIGHTING MAINT DIST NO 1472	169,278.31	.000023985
013.04	SUNNYBROOK LTG DIST ZONE 108	.00	.000000000
011.45	LONGDEN LIGHTING DISTRICT	18,218.04	.000002581
011.20	LAWDALE LIGHTING DISTRICT	303,642.05	.000043023
009.55	BELL GARDENS LIGHTING DISTRICT	221,989.90	.000031454
009.45	BELL LIGHTING DISTRICT	141,339.17	.000020026
007.31	L A C FIRE-FFW	71,590,173.58	.010143685
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	307,241,551.91	.043533370
006.75	DRAINAGE MAINT. DIST. # 5	.00	.000000000
005.25	ROAD DIST # 5	1,560,272.90	.000221077
005.20	ROAD DIST # 4	566,271.93	.000080236
005.15	ROAD DIST # 3	317,593.05	.000045000
005.10	ROAD DIST # 2	452,928.71	.000064176
005.05	ROAD DIST # 1	853,244.04	.000120897
003.01	L A COUNTY LIBRARY	40,022,829.54	.005670876
002.07	L A CO WEST ALTADENA COMM RP	451,895.46	.000064030
002.06	EAST RANCHO DOMINGUEZ COMM RP	105,015.08	.000014880
002.04	WILLOWBROOK NGHED DEV PROG	840,847.92	.000119141
002.03	LANCASTER HOMES NBHD DEV PROJ	32,236.38	.000004568
002.02	MARAVILLA PROJECT AREA	987,131.01	.000139868
001.05	LOS ANGELES COUNTY GENERAL	1,667,987,249.48	.236338816
	COUNTY TOTALS	7,057,610,166.31	1.000000000
	ADDED TO ACCT 1.05		.0000000003-

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MODIFIED AB8 RATIOS REPORT
 NET 1% REVENUE N RATIO

ACCT NO	AGENCY NAME	NET 1% REVENUE	N	RATIO
112.08	CITY AZUSA RANCH CENTER RP	79,479.65		.000011262
112.07	CITY AZUSA TD1 CBD RP 85 AN	285,077.47		.000040393
112.06	CITY AZUSA CBD RP 84 AX TDI	571,203.74		.000080934
112.05	CITY AZUSA WEST END RP	3,378,550.94		.000478710
112.04	CITY-AZUSA TD 1 CBD RP 82 ANX	324,563.23		.000045988
112.03	CITY-AZUSA CBD RP 80 ANX	11,026.46		.000001562
112.02	CITY-AZUSA CEN BUS DIST RP	495,288.32		.000070178
112.01	CITY-AZUSA TD #1	2,241,783.30		.000317641
108.02	CITY-AVALON COMMU IMP RP	3,480,851.73		.000493205
108.01	CITY-AVALON TD #1	203,347.94		.000028813
106.02	CITY-ARTESIA CTRL COM'L CORR RP	182,371.66		.000025840
106.01	CITY-ARTESIA TD #1	533,186.73		.000075548
104.04	CITY-ARCADIA TD #1 CENTRAL RP	3,085,534.21		.000437192
104.01	CITY-ARCADIA TD #1	5,849,262.31		.000828788
101.02	CITY-AGOURA HILLS TD #1 R P AREA	1,782,881.40		.000252618
101.01	CITY-AGOURA HILLS	1,733,661.49		.000245644
100.52	CITY-ALHAMBRA LT DIST #1	752,555.52		.000106630
100.05	CITY-ALHAMBRA IND RP 82 ANX	1,928,895.92		.000273307
100.04	CITY-ALHAMBRA TD #1 CBD RP	550,849.27		.000078050
100.03	CITY-ALHAMBRA TD #1 INDUST RP	4,454,282.53		.000631132
100.01	CITY-ALHAMBRA TD #1	5,377,765.94		.000761981
095.80	BEACH CITIES HOSPITAL DIST	1,540,908.41		.000218333
075.01	POINT DUME COMM SERVICES DIST	.00		.000000000
075.00	MALIBU MESA COMM SERV. DIST.	.00		.000000000
068.22	RCO OF THE SANTA MONICA MINS	141,521.75		.000020052
068.05	ANTELOPE VY RESOURCE CONSER DIST	94,014.93		.000013321
067.80	SOUTH BAY CITIES SANIT DIST OPER	2,352,656.49		.000333350
067.35	CO SANIT DIST NO 32 OPERATING	2,049,696.60		.000290424
067.20	CO SANIT DIST NO 29 OPERATING	49,225.12		.000006975
067.15	CO SANIT DIST NO 28 OPERATING	281,337.81		.000039863
067.10	CO SANIT DIST NO 27 OPERATING	163,178.79		.000023121
067.05	CO SANIT DIST NO 26 OPERATING	1,567,614.27		.000222117
066.90	CO SANIT DIST NO 23 OPERATING	254,406.23		.000036047
066.85	CO SANIT DIST NO 22 OPERATING	1,826,948.38		.000258862
066.80	CO SANIT DIST NO 21 OPERATING	2,043,015.47		.000289477
066.75	CO SANIT DIST NO 20 OPERATING	405,340.02		.000057433
066.70	CO SANIT DIST NO 19 OPERATING	641,015.94		.000090826
066.65	CO SANIT DIST NO 18 OPERATING	1,915,570.99		.000271419
066.60	CO SANIT DIST NO 17 OPERATING	265,600.03		.000037633
066.55	CO SANIT DIST NO 16 OPERATING	2,220,384.19		.000314609
066.50	CO SANIT DIST NO 15 OPERATING	3,416,876.81		.000484141
066.45	CO SANIT DIST NO 14 OPERATING	458,875.74		.000065019
066.35	CO SANITATION DIST NO 9 OPERAT	51,107.70		.000007242
066.30	CO SANITATION DIST NO 8 OPERAT	1,238,440.09		.000175476
066.25	CO SANITATION DIST NO 5 OPERAT	6,018,774.07		.000852806
066.20	CO SANITATION DIST NO 4 OPERAT	235,569.70		.000033378
066.15	CO SANITATION DIST NO 3 OPERAT	2,515,501.93		.000356424
066.10	CO SANITATION DIST NO 2 OPERAT	3,292,141.51		.000466467
066.05	CO SANITATION DIST NO 1 OPERAT	1,791,529.66		.000253844
065.91	CO SAN #29-REFUSE TRANS & DISP S	.00		.000000000
065.90	CO SAN #23-REFUSE TRANS & DISP S	.00		.000000000

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ACCT NO	AGENCY NAME	MODIFIED AB8 RPT'S REPORT	NET 1% REVENUE	N. RATIO
132.06	CITY-COMPTON WL IND RP3 80ANX		2,346,167.57	.000332431
132.05	CITY-COMPTON WL IND RP3 76ANX		730,539.24	.000103511
132.04	CITY-COMPTON WALNUT IND RP		5,397,848.59	.000764827
132.02	CITY-COMPTON ROSECRANS RP #1		449,638.76	.000063710
132.01	CITY-COMPTON TD #1		2,117,501.06	.000300031
131.06	CITY-COMMERCE TD #1 RP AREA #4		2,234,615.07	.000316625
131.05	CITY-COMMERCE - RP AREA #3		145,284.46	.000020586
131.04	CITY-COMMERCE TN CTR RP 80 ANX		898,685.72	.000127336
131.03	CITY-COMMERCE TWN CEN RDV PROJ		1,132,881.73	.000160519
131.01	CITY-COMMERCE TD #1		1,498,636.29	.000212343
128.06	CITY-CLAREMONT VIL RP '01 ANX		320,469.43	.000045408
128.04	CITY-CLAREMONT VIL RP 83 ANX		175,502.25	.000024867
128.03	CITY-CLAREMONT VIL RP 82 ANX		59,711.85	.000008461
128.02	CITY-CLAREMONT VILLAGE RP		1,132,743.78	.000160500
128.01	CITY-CLAREMONT TD #1		2,668,269.90	.000378070
126.22	CITY - CALABASAS LIDSCPE MD #22		806,080.19	.000114214
126.21	CITY-CALABASAS LIBRARY FUND 28		932,986.22	.000132196
126.01	CITY-CALABASAS TD # 1		1,527,101.35	.000216377
125.09	CITY-CARSON RP AREA #4		564,044.64	.000079920
125.08	CITY-CARSON MERGED RP #2/#3 AMD		1,524,179.73	.000215963
125.06	CITY-CARSON RP AREA 1 85 ANX		4,221,941.03	.000598211
125.05	CITY-CARSON RP #3		3,398,044.15	.000481472
125.04	CITY-CARSON RP AR 2 83 ANX		295,646.07	.000041890
125.03	CITY-CARSON RP AREA #2		4,614,156.69	.000653785
125.02	CITY-CARSON RP AREA #1		3,197,287.74	.000453027
125.01	CITY-CARSON TD #1		5,607,653.41	.000794554
124.05	CITY-BURBANK S SAN FERNANDO RP		1,361,930.18	.000192973
124.04	CITY-BURBANK WEST OLIVE RP		5,193,206.51	.000735831
124.03	CITY-BURBANK CITY CENTRE RP		6,377,135.19	.000903583
124.02	CITY-BURBANK GOLDEN STATE RP		14,611,915.32	.002070377
124.01	CITY-BURBANK TD #1		17,602,942.10	.002494179
122.01	CITY-BRADBURY TD #1		169,871.28	.000024069
120.01	CITY-BEV HILLS TD #1		21,896,207.15	.003102496
119.03	CITY-BELL GARDEN CENTRAL CITY RP		1,142,583.57	.000161894
119.02	CITY-BELL GARDEN RP AREA #1		1,078,356.98	.000152794
119.01	CITY-BELL GARDEN TD #1		568,023.75	.000080484
118.41	CITY-BELLFLOWER VEHICLE PD #1		132.14	.000000019
118.02	CITY-BELLFLOWER TD 1 RP AREA 1		1,442,891.22	.000204445
118.01	CITY-BELLFLOWER TD #1		1,766,397.07	.000250283
116.04	CITY-BELL CHELI RP 87 ANX		1,472,804.58	.000208683
116.03	CITY-BELL CHELI INDL RP 2		82,428.85	.000011679
116.02	CITY-BELL CHELI INDUST. RP		1,076,835.17	.000152578
116.01	CITY-BELL TD #1		368,357.53	.000052193
114.51	CITY-BALDWIN PK CONSOL. LT DIST		501,509.68	.000071059
114.08	CITY-BALDWIN PK SIERRA VISTA RP		1,763,427.23	.000249862
114.07	CITY-BALDWIN PK TD 1 DELTA RP		269,811.26	.000038230
114.06	CITY-BALDWIN PK CENT BUS DIST RP		808,739.98	.000114591
114.05	CITY-BALDWIN PK W RAMONA BL RP		251,453.29	.000035629
114.04	CITY-BALDWIN PK PUENTE-MERCED RP		325,379.76	.000046103
114.03	CITY-BALDWIN PK SAN GAB RIVER RP		1,630,132.68	.000230975
114.01	CITY-BALDWIN PK TD #1		1,775,907.47	.000251630

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ACCT NO	AGENCY NAME	NET 1% REVENUE	N. RATIO
145.10	CITY DUARTE-RCHO DUAR RP PH 2	579,198.75	.000082067
145.09	CITY-DUARTE DU-DAV ADD 76ANX	1,329,590.59	.000188391
145.08	CITY-DUARTE DAV-HUNT RP PH 2	1,067,736.61	.000151289
145.06	CITY-DUARTE IRW DUAR-DAV RP	557,729.26	.000079025
145.04	CITY-DUARTE LAS LOMAS RP	437,604.32	.000062005
145.02	CITY-DUARTE HUNTINGTON DR RP	1,079,814.25	.000153000
145.01	CITY-DUARTE TD #1	385,795.53	.000054664
144.51	CITY-EL MONTE LT MAIN DIST 1A	7,844.88	.000001112
144.15	CITY-EL MONTE TD 1 DWNTN '02 ANX	106,071.12	.000015029
144.13	CITY EL MONTE NWELMON RP TD 1	261,764.13	.000037090
144.12	CITY EL MONTE CEN RP TD4 90ANX	328,067.33	.000046484
144.10	CITY EL MONTE DOWNTOWN RP TD 1	839,653.86	.000118971
144.08	CITY EL MONTE CENTER RP TD 4	502,803.55	.000071243
144.07	CITY-EL MONTE PL ELMON RP TD 4	22,820.06	.000003233
144.06	CITY-EL MONTE PLAZA RP TD 4	77,492.95	.000010980
144.05	CITY-EL MONTE E VAL MALL RP	57,974.80	.000008215
144.01	CITY-EL MONTE TD #1	3,540,692.88	.000501684
143.67	CITY-DOWNEY LT DIST ZN 3-5	5,151.46	.000000730
143.66	CITY-DOWNEY LT DIST ZN 3-4	11,964.72	.000001695
143.65	CITY-DOWNEY LT DIST ZN 3-2	77,729.93	.000011014
143.64	CITY-DOWNEY LT DIST ZN 3-1	286,526.84	.000040598
143.06	CITY-DOWNEY TD#1 RP#4 88 ANNEX	1,123,469.71	.000159186
143.05	CITY-DOWNEY TD #1 WOODRUF IND RP	307,757.25	.000043606
143.04	CITY-DOWNEY TD #1 RP 92 ANX	169,357.61	.000023996
143.03	CITY-DOWNEY TD1 RP 81 ANX	329,694.04	.000046715
143.02	CITY-DOWNEY TD # 1 RP	1,077,978.05	.000152740
143.01	CITY-DOWNEY TD #1	7,196,535.21	.001019684
142.52	CITY-CERRITOS COYOTES LT	537,671.67	.000076183
142.21	CITY-CERRITOS INDUST MAIN DIST	10,527.43	.000001492
142.04	CITY-CERRITOS LOS COYOTES RP	16,563,247.14	.002346863
142.02	CITY-CERRITOS LOS CERR RP	7,165,556.42	.001015295
142.01	CITY-CERRITOS TD #1	1,912,906.97	.000271042
140.07	CITY-CULVER CITY-COMP. AREA 4 RP	1,214,934.58	.000172145
140.06	CITY-CULVER CITY WASH-CUL RP#3	10,267,290.67	.001454783
140.05	CITY-CULVER CITY OV-JEF RP #2	4,354,454.78	.000616987
140.04	CITY-CULVER CITY SLA-SEP RP #1	6,276,572.14	.000889334
140.01	CITY-CULVER CITY TD #1	2,353,359.70	.000333450
138.62	CITY-CUDAHY LT DIST ZN #3	3,316.77	.000000470
138.61	CITY-CUDAHY LT DIST ZN #2	1,018.39	.000000144
138.60	CITY-CUDAHY LT DIST ZN #1	3,228.46	.000000457
138.05	CITY-CUDAHY CITY-WIDE RP	563,331.57	.000079819
138.04	CITY-CUDAHY TD #1 RP AREA	19,988.71	.000002832
138.03	CITY-CUDAHY COM IND RP 82 AN	419,474.51	.000059436
138.02	CITY-CUDAHY COM'L-IND. RP	937,052.73	.000132772
138.01	CITY-CUDAHY TD #1	152,669.36	.000021632
136.41	CITY-COVINA VEHICLE PD #1	1,083.32	.000000153
136.09	CITY COVINA TD#1 RP 2 '88 ANNEX	86,920.12	.000012316
136.08	CITY-COVINA RP 2 TD 3	704,059.29	.000099759
136.06	CITY-COVINA TD #3 RP #1	5,125,943.44	.000726300
136.01	CITY-COVINA TD #1	3,357,327.86	.000475703
132.07	CITY COMPTON TD #1 RP AREA	1,753,754.54	.000248491

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ACCT NO	AGENCY NAME	TD #1	NET 1% REVENUE	RATIO
177.01	CITY-IRWINDALE	TD #1	188,656.58	.000026731
176.12	CITY-INGLEWOOD	IMPL-PRAI '03 ANX	365.27	.000000052
176.10	CITY-INGLEWOOD	IN TOWN RP '03 ANX	99,773.41	.000014137
176.09	CITY-INGLEWOOD	CENT RP '03 ANX	75,774.97	.000010737
176.08	CITY INGLEWOOD	IMPERI PRAIRIE RP	355,955.43	.000050436
176.07	CITY-INGLEWOOD	LA CIEN RP 76ANX	1,043,386.77	.000147839
176.06	CITY-INGLEWOOD	CENTURY RP	3,154,299.15	.000446936
176.05	CITY-INGLEWOOD	MAN PRAIRIE RP	2,352,289.68	.000333298
176.04	CITY-INGLEWOOD	N ING. IND PK RP	990,743.66	.000140379
176.03	CITY-INGLEWOOD	LA CIENEGA RP	527,834.26	.000074789
176.02	CITY-INGLEWOOD	IN-TOWN RP	819,138.79	.000116065
176.01	CITY-INGLEWOOD	TD #1	4,810,927.90	.000681665
174.04	CITY-INDUSTRY	TR DIS IND RP 3	4,545,613.45	.000644073
174.03	CITY-INDUSTRY	TR DIS IND RP 2	5,597,958.22	.000793180
174.02	CITY-INDUSTRY	CIV-REC-IND RP1	24,960,949.75	.003536742
174.01	CITY-INDUSTRY	TD #1	1,159,382.93	.000164274
172.05	HUNTINGTON PARK	SANTA FE RP TD 1	918,819.02	.000130188
172.04	CITY-HUNTINGTN P	HUNT PK NO RP	2,371,534.86	.000336025
172.03	CITY-HUNTINGTN P	IND RP	1,424,258.49	.000201805
172.02	CITY-HUNTINGTN P	CEN BUS DIST RP	2,173,990.80	.000308035
172.01	CITY-HUNTINGTN P	TD #1	665,362.60	.000094276
170.01	CITY-HIDDEN HILL	TD #1	440,029.98	.000062348
168.01	CITY-HERMOSA BCH	TD #1	5,691,496.31	.000806434
164.04	CITY-HAWTHORNE	TD1 HAWTH RP 2	4,706,863.66	.000666920
164.03	CITY-HAWTHORNE	TD #1 PLAZA RP	556,552.53	.00078858
164.01	CITY-HAWTHORNE	TD #1	2,800,766.19	.000396843
163.50	HAWAIIAN GARDENS	LTG MAINT DIST	135,102.63	.000019143
163.01	CITY-HAWAII GDNS	RP #1	3,849,154.57	.000545391
160.31	CITY-GLENDORA	CROSS'G GRD MAIN 3	5,022.03	.000000712
160.12	CITY-GLENDORA	RP 3 TD2 83 ANX	6,154.87	.000000872
160.11	CITY-GLENDORA	TD 1 RP 4	55,788.28	.000007905
160.10	CITY-GLENDORA	TD 2 RP 1 83 ANX	24,609.80	.000003487
160.09	CITY-GLENDORA	TD2 RP1 76ANX	222,438.53	.000031518
160.07	CITY-GLENDORA	TD #2 RP #3	1,884,915.57	.000267076
160.05	CITY-GLENDORA	TD #1 RP #2	310,518.99	.000043998
160.04	CITY-GLENDORA	TD #2 RP #1	2,454,305.91	.000347753
160.01	CITY-GLENDORA	TD #1	2,939,943.06	.000416564
156.21	BRAND BLVD MAINT	DIST NO. 1	.00	.000000000
156.03	CITY-GLENDALE	SN FER RD CORR RP	4,224,781.78	.000598614
156.02	CITY-GLENDALE	TD #1 CEN RP	17,412,910.15	.002467253
156.01	CITY-GLENDALE	TD #1	17,191,610.97	.002435897
152.01	CITY-GARDENA	TD #1	3,981,197.36	.000564100
148.01	CITY-EL SEGUNDO	TD #1	4,954,636.31	.000702027
146.01	CITY-DIAMOND BAR	TD # 1	2,694,598.94	.000381800
145.56	CITY-DUARTE	LT DIST ZN C	5,216.63	.000000739
145.55	CITY-DUARTE	LT DIST ZN B	7,295.58	.000001034
145.54	CITY-DUARTE	LT DIST ZN A	133,395.07	.000018901
145.53	CITY-DUARTE	LT DIST HUNT DR	9,794.97	.000001388
145.13	CITY-DUARTE	MERGED RP	358,190.21	.000050752
145.12	CITY DUARTE-RCHO	DUAR RP PH 3	251,007.34	.000035565
145.11	CITY DUARTE-RCHO	DUAR RP PH 1	209,638.57	.000029704

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ACCT NO	AGENCY NAME	NET 1% REVENUE	N. RATIO
188.18	CITY-LOS ANGELES TD #1 MT HLS RP	2,550,048.20	.000361319
188.10	CITY-LOS ANGELES TD #1 WATTS RP	229,486.90	.000032516
188.09	CITY-LOS ANGELES TD #1 HOOVER RP	665,412.49	.000094283
188.08	CITY-LOS ANGELES TD #1 BUNKER RP	23,449,183.76	.003322539
188.07	CITY-LOS ANGELES TD #1 PICO RP	1,043,529.31	.000147859
188.05	CITY-LOS ANGELES TD #1 BEACON RP	831,608.19	.000117831
188.04	CITY-LOS ANGELES TD #1 NORMDE RP	1,262,114.58	.000178830
188.03	CITY-LOS ANGELES TD #1 LTOKYO RP	2,458,704.20	.000348376
188.01	CITY-LOS ANGELES TD #1	672,841,011.06	.095335531
187.01	CITY-LA HABRA HT TD # 1	782,218.81	.000110833
186.51	LANCASTER LIGHTING MAINT DIST	56,914.31	.000008064
186.09	CITY-LANCASTER TD # 1 RP 7	548,664.63	.000077741
186.08	CITY-LANCASTER TD #1 RP 6	10,540,728.13	.001493527
186.07	CITY-LANCASTER TD 1 RP 5	8,698,092.86	.001232442
186.05	CITY LANCASTER LANC RES RP	3,404,330.20	.000482363
186.04	CITY LANCASTER AMARGOSA	7,600,076.98	.001076863
186.03	CITY-LANCASTER FOXFIELD RP	878,636.97	.000124495
186.02	CITY-LANCASTER CBD RP	616,292.87	.000087323
186.01	CITY-LANCASTER TD #1	2,415,974.29	.000342322
185.01	CITY-LA CANADA-F TD #1	2,413,274.23	.000341939
184.10	CITY-LONG BEACH NEW CEN LB RP	4,402,467.55	.000623790
184.09	CITY-LONG BEACH NORTH L B RP	20,183,766.84	.002859859
184.06	CITY-LONG BEACH LOS ALTOS RP	439,409.58	.000062260
184.05	CITY-LONG BEACH WLB IND RP	6,600,386.77	.000935216
184.04	CITY-LONG BEACH DOWNTOWN RP	8,663,923.95	.001227600
184.03	CITY-LONG BEACH POLY HIGH RP	442,112.58	.000062643
184.02	CITY-LONG BEACH WEST BCH RP	1,222,688.10	.000173244
184.01	CITY-LONG BEACH TD #1	54,179,731.75	.007676782
183.21	LOMITA WATERWORKS #13 ANNEY	392,891.97	.000055669
183.01	CITY-LOMITA TD #1	796,332.10	.000112833
182.21	LA MIRADA - S. E. REC AND PARK	1,634,598.67	.000231608
182.05	CITY-LA MIRADA IND -COM RP 89ANX	2,888,987.24	.000409344
182.04	CITY-LA MIRADA BEACH BLVD RP	2,082,419.62	.000295060
182.03	CITY-LA MIRADA VY VIEW COMM RP	436,173.18	.000061802
182.02	CITY-LA MIRADA IND-COM RP	4,668,788.98	.000661525
182.01	CITY-LA MIRADA TD #1	1,807,441.44	.000256098
181.02	CITY-LAWDALE ECONOMIC REVIT RP	1,294,153.01	.000183370
181.01	CITY-LAWDALE TD #1	694,349.13	.000098383
180.04	CITY LA VERNE CEN CY RP '95 ANX	201,837.23	.000028599
180.03	CITY-LA VERNE CEN CY RP 83 ANX	2,501,186.67	.000354396
180.02	CITY-LA VERNE CENTRAL CITY RP	3,439,466.47	.000487342
180.01	CITY-LA VERNE	3,071,071.85	.000435143
179.04	CITY-LAKEWOOD TD #1 RP AREA 3	496,112.52	.000070295
179.03	CITY LAKEWOOD TD # 1 RP AREA 2	931,335.00	.000131962
179.02	CITY-LAKEWOOD TN CTR RP	3,544,301.34	.000502196
179.01	CITY-LAKEWOOD TD #1	2,669,826.73	.000378290
178.21	CITY-LA PUENTE LDS&OPEN SP MD 1	4,118.68	.000000584
178.01	CITY-LA PUENTE TD #1	750,092.18	.000106281
177.05	CITY-IRWINDALE NORA FRAIJO RP	11,283.25	.000001599
177.04	CITY-IRWINDALE INDUSTRIAL RP	12,840,766.53	.001819421
177.02	CITY-IRWINDALE PARQUE NORTE RP	8,321.84	.000001179

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ACCT NO	AGENCY NAME	NET 1% REVENUE	RATIO
220.01	CITY-MONTEREY PK TD #1	4,803,241.08	.000680576
216.11	CITY-MONTEBELLO TD2 MB ECO REV P	2,116,149.23	.000299839
216.09	CITY-MONTEBELLO MONT HL RP 76ANX	649,095.71	.000091971
216.08	CITY-MONTEBELLO COMMERCE RP 1	6,514,991.97	.000923116
216.07	CITY-MONTEBELLO TD #3 MB HLS RP	5,751,494.91	.000814935
216.05	CITY-MONTEBELLO TD #2 S. IND RP	2,044,315.00	.000289661
216.01	CITY-MONTEBELLO TD #1	2,016,527.89	.000285724
212.06	CITY-MONROVIA CENT RP1 80ANX	980,729.81	.000138961
212.05	CITY-MONROVIA CENT RP1 78ANX	101,442.17	.000014373
212.04	CITY-MONROVIA CENTRAL RP #1	4,187,505.52	.000593332
212.01	CITY-MONROVIA TD #1	3,640,933.39	.000515888
208.04	CITY-MAYWOOD CITYWIDE RP	588,281.62	.000083354
208.03	CITY-MAYWOOD MAYWOOD RP 2	416,572.48	.000059025
208.02	CITY-MAYWOOD WESTSIDE RP	214,913.85	.000030451
208.01	CITY-MAYWOOD TD #1	272,987.34	.000038680
204.01	CITY-MANHAITAN B TD #1	10,825,933.75	.001533938
203.50	MALIBU LIGHTING DISTRICT	.00	.000000000
203.01	CITY-MALIBU TD #1	3,838,547.17	.000543888
200.06	CITY-LYNWOOD RP AREA A 89 ANX	623,386.54	.000088328
200.05	CITY-LYNWOOD RP AREA A 81ANX	1,712,717.22	.000242677
200.03	CITY-LYNWOOD ALAMEDA RP	756,561.70	.000107198
200.02	CITY-LYNWOOD TD #1 RP #1A	218,507.06	.000030960
200.01	CITY-LYNWOOD TD #1	1,529,632.02	.000216735
190.08	CITY-LOS ANGELES CITY CENTER RP	323,922.01	.000045897
190.07	CITY-LOS ANGELES PACIFIC CORR RP	366,064.80	.000051868
190.06	CITY-L.A. ADELANTIE EASTSIDE RP	2,672,483.22	.000378667
190.05	CITY-LOS ANGELES WESTLAKE REC RP	2,389,284.70	.000338540
190.04	CITY-L.A. MID-CITY RECOVERY	1,837,402.30	.000260343
190.03	CITY-L.A. WESTERN/SLAUSON REC	319,220.44	.000045231
190.02	CITY-L.A. VERMONT/MANCHESTER REC	381,284.32	.000054025
190.01	CITY-L.A. SANTA MONICA FREEWAY	3,879,597.38	.000549704
189.20	CITY-L.A. WILSHIRE CTR/KOREATOWN	3,053,157.85	.000432605
189.19	CITY-L.A. WATTS CORRIDOR REC	213,364.92	.000030232
189.18	CITY-LOS ANGELES CRENSHW/SLAUSON	551,865.12	.000078194
189.17	CITY-LOS ANGELES EQUAKE POR CD 7	6,533,580.39	.000925750
189.16	CITY-LOS ANGELES EQUAKE POR CD 3	6,506,278.51	.000921881
189.13	CITY-LOS ANGELES CRENSHAW 95 ANX	41,343.71	.000005858
189.12	CITY-LOS ANGELES TD1 BDWY/MAN RE	157,374.82	.000022299
189.11	CITY-LOS ANGELES TD1 EQUAKE H/BN	2,307,117.90	.000326898
189.10	CITY-LOS ANGELES TD1 EQUAKE LCCC	964,137.29	.000136610
189.09	CITY-LOS ANGELES HOOVER RP 90ANX	2,703.44	.000000383
189.08	CITY-LOS ANGELES TD 1 HOLLYWD RP	17,755,981.46	.002515863
189.07	CITY-LOS ANGELES TD1 CRENSHAW RP	960,028.98	.000136027
189.06	CITY-LOS ANGELES HOOVER RP 84 AN	1,941,191.16	.000275049
189.05	CITY-LOS ANGELES TD1 RODEO LC RP	453,329.86	.000064233
189.04	CITY-LOS ANGELES TD 1 AD NOR RP	2,516,817.30	.000356610
189.03	CITY-LOS ANGELES CHINATOWN RP	3,270,057.75	.000463338
189.02	CITY-LOS ANGELES TD 1 N HWOOD RP	7,687,991.16	.001089319
189.01	CITY-LOS ANGELES TD #1 PICO RP 2	2,006,707.36	.000284332
188.20	CITY-LOS ANGELES TD #1 CBD RP	38,118,806.70	.005401093
188.19	CITY-LOS ANGELES HBR IND CTR RP	1,154,134.79	.000163531

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ACCT NO	CITY	POMONA	AGENCY NAME	TD 1	DWNTWN RP 3	850,555.91	.000120516
232.20	CITY-POMONA	W HOLT AV RP TD4	MS COR BS CTR RP	TD 1	DWNTWN RP 3	2,604,795.67	.000369076
232.19	CITY-POMONA	TD 1 ARO/TN RP	TD #2 SW POM RP	HOLT AV IN HI RP		189,674.31	.000026875
232.14	CITY-POMONA	RES ST I RP TD 1	TD 4 MTN MEAD RP			707,530.45	.000100251
232.13	CITY-POMONA	TD #1 RP-A2	TD #1 RP-A1			9,559,792.18	.001354537
232.11	CITY-POMONA	PICO RIVERA LTG MAINT #2 ZN B	TD #1			459,276.15	.000065075
232.10	CITY-POMONA	PICO RIVERA LTG MAINT #2 ZN A				884,466.44	.000125321
232.09	CITY-POMONA	PICO RIVERA LTG MAINT DIST #2				774,233.54	.000109702
232.06	CITY-POMONA	CITY-PICO RIVERA RP 1 84 ANNEX				197,224.17	.000027945
232.05	CITY-POMONA	CITY-PICO RIVERA RP 1				246,291.92	.000034897
232.01	CITY-POMONA	CITY-PASADENA FAIROAKS 87 ANX				8,963,342.31	.001270025
230.62	CITY-POMONA	CITY-PASADENA LINCOLN AVE RP				434,467.06	.000061560
230.61	CITY-POMONA	CITY-PASADENA OLD PASADENA RP				13,463.35	.000001908
230.60	CITY-POMONA	CITY-PASADENA LAKE/WASH RP					.000000000
230.04	CITY-POMONA	CITY-PASADENA VILLA PARK RP				958,561.06	.000135819
230.03	CITY-POMONA	CITY-PASADENA ORANGE GROVE RP				1,333,207.94	.000188904
230.02	CITY-POMONA	CITY-PASADENA SAN GAB BLVD RP				1,370,386.57	.000194171
228.12	CITY-PASADENA	CITY-PASADENA DOWNTOWN RP				1,660,390.88	.000235262
228.11	CITY-PASADENA	CITY-PASADENA FAIR OAKS RP				316,001.22	.000044775
228.10	CITY-PASADENA	CITY-PASADENA				243,348.61	.000034480
228.09	CITY-PASADENA	CITY-PASADENA				2,458,612.88	.000348363
228.06	CITY-PASADENA	CITY-PASADENA				289,172.30	.000040973
228.05	CITY-PASADENA	CITY-PASADENA				892,022.14	.000126392
228.04	CITY-PASADENA	CITY-PASADENA				662,113.70	.000093816
228.03	CITY-PASADENA	CITY-PASADENA				84,786.92	.000012014
228.02	CITY-PASADENA	CITY-PASADENA				12,385,888.25	.001754969
228.01	CITY-PASADENA	CITY-PASADENA				528,078.72	.000074824
226.08	CITY-PARAMOUNT	CITY-PARAMOUNT RP #3				23,636,679.76	.003349105
226.07	CITY-PARAMOUNT	CITY-PARAMOUNT RP #2				294,992.68	.000041798
226.06	CITY-PARAMOUNT	CITY-PARAMOUNT RP1 81 ANX				138,844.95	.000019673
226.01	CITY-PARAMOUNT	CITY-PARAMOUNT TD #1				432,492.00	.000061280
225.06	CITY-PALMDALE	CITY-PALMDALE REDV PROJ 4				872,927.52	.000123686
225.05	CITY-PALMDALE	CITY-PALMDALE TD 1 RP 3				12,850,864.89	.001820852
225.04	CITY-PALMDALE	CITY-PALMDALE RP 1 82 ANX				4,661,938.78	.000660555
225.03	CITY-PALMDALE	CITY-PALMDALE RP 2				382,256.45	.000054162
225.02	CITY-PALMDALE	CITY-PALMDALE RP #1				3,513,139.41	.000497780
225.01	CITY-PALMDALE	CITY-PALMDALE TD #1				3,122,117.16	.000442376
224.01	CITY-PALOS VRD E	CITY-PALOS VRD E TD #1				3,039,009.43	.000430600
222.21	NORWALK - S. E. REC AND PARK	NORWALK TD #1 RP# 2				3,965,302.71	.000561848
222.03	CITY-NORWALK	CITY-NORWALK TD1 NORWALK RP1				1,764,832.07	.000250061
222.02	CITY-NORWALK	CITY-NORWALK TD #1				1,353,234.69	.000191741
222.01	CITY-MONTEREY PK	CITY-MONTEREY PK TD1 CC RP'99 AN				3,176,748.64	.000450117
220.13	CITY-MONTEREY PK	CITY-MONTEREY PK FRWY RP 90 ANX				2,374,256.74	.000336411
220.12	CITY-MONTEREY PK	CITY-MONTEREY PK AT GA TD1 88 AN				467,154.16	.000066192
220.10	CITY-MONTEREY PK	CITY-MONTEREY PK CEN COMM L RP				23,479.56	.000003327
220.09	CITY-MONTEREY PK	CITY-MONTEREY PK SOUTHEAST RP				451,505.77	.000063974
220.08	CITY-MONTEREY PK	CITY-MONTEREY PK AT GAR TD1 76AN				1,581,952.95	.000224149
220.07	CITY-MONTEREY PK	CITY-MONTEREY PK TD #1 FRWY RP				23,089.08	.000003272
220.05	CITY-MONTEREY PK	CITY-MONTEREY PK TD #1 AT-GAR RP				2,470,391.85	.000350032
220.04	CITY-MONTEREY PK	CITY-MONTEREY PK TD #1 AT-GAR RP				51,747.00	.000007332
						100,755.81	.000014276

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ACCT NO	AGENCY NAME	NET 1% REVENUE	N	RATIO
249.79	LDSCP MISC MAINT #01 ZN T4 S.C.	20,060.69		.000002842
249.78	LDSCP MISC MAINT #01 ZN T3 S.C.	38,183.09		.000005410
249.77	LDSCP MISC MAINT #01 ZN T2 S.C.	51,991.52		.000007367
249.76	VINCIA AREA WIDE LDSCP T1A S.C.	460,746.38		.000065284
249.32	STA CLRTA STREET LIGHT MAINT #2	1,631,472.13		.000231165
249.03	CITY-SANTA CLARITA NEWHALL RP	794,943.55		.000112636
249.01	CITY-SANTA CLARITA TD #1	7,662,374.20		.001085690
248.01	CITY-SAN MARINO TD #1	6,696,014.85		.000948765
244.02	CITY-SAN GABRIEL E SN GAB C D P	297,347.28		.000042131
244.01	CITY-SAN GABRIEL TD #1	2,414,748.07		.000342148
241.62	CITY-SAN DIMAS LT DIST ZN B	51,905.64		.000007355
241.61	CITY-SAN DIMAS LT DIST ZN A	636,900.20		.000090243
241.42	CITY-SAN DIMAS VEHICLE PD #1	6.48		.000000001
241.41	CITY-SAN DIMAS VEHICLE PD #2	140.40		.000000020
241.06	CITY-SAN DIMAS CR GR RP '98 ANX	543,012.75		.000076940
241.05	CITY-SAN DIMAS RHO SN DIMAS RP 1	119,213.13		.000016891
241.04	CITY SAN DIMAS CR GR RP 84 ANX	1,373,303.18		.000194585
241.03	CITY SAN DIMAS CR GR RP 77 ANX	833,460.60		.000118094
241.02	CITY-SAN DIMAS CRE GROWTH RP	688,042.57		.000097489
241.01	CITY-SAN DIMAS TD #1	1,691,303.68		.000239643
240.07	CITY S FERNANDO RP AREA 4 95 ANX	120,569.54		.000017084
240.06	CITY-S FERNANDO RP 1 89 ANX	233,290.80		.000033055
240.05	CITY-S FERNANDO CV CTR RP 84 ANX	1,646,304.89		.000233267
240.04	CITY-S FERNANDO CIV CENT RP TD 1	731,126.61		.000103594
240.03	CITY-S FERNANDO RP #2	281,150.85		.000039837
240.02	CITY-S FERNANDO RP #1	291,185.72		.000041258
240.01	CITY-S FERNANDO TD #1	901,950.57		.000127798
239.01	CITY-ROLL HLS ES TD #1	1,136,806.45		.000161075
238.01	CITY-ROLLING HLS TD #1	559,532.48		.000079281
237.51	CITY-ROSEMEAD LIGHTING DIST	485,162.38		.000068743
237.22	CITY-ROSEMEAD MAINT DIST #1	1,340.38		.000000190
237.04	CITY-ROSEMEAD RP AREA #2	287,882.20		.000040790
237.03	CITY-ROSEMEAD MB HILLS RP TD 3	2,811.26		.000000398
237.02	CITY-ROSEMEAD TD #1 RP-A1	2,752,536.26		.000390010
237.01	CITY-ROSEMEAD TD #1	1,282,335.90		.000181695
236.07	CITY-REDONDO TD 1 HARBOR CTR RP	347,663.84		.000049261
236.06	CITY REDONDO TD2 AVIATION HI RP	693,638.54		.000098282
236.05	CITY REDONDO BCH S BA CTR TD2	1,819,078.02		.000257747
236.04	CITY-REDONDO BCH TD 1 PLAZA RP	1,841,401.78		.000260910
236.01	CITY-REDONDO BCH TD #1	12,126,332.44		.001718192
234.50	RANCHO P V LIGHTING MAINT DIST	354,542.90		.000050236
234.21	CITY RANCHO P V ELPRADO REC & PK	1,328.61		.000000188
234.02	CITY RANCHO P V TD #1 RP #1	675,577.43		.000095723
234.01	CITY-RANCHO P V TD #1	4,025,747.15		.000570412
233.03	CITY-POMONA TD 1-S GAREY FWY RP	1,040,068.42		.000147368
233.02	CITY-POMONA MT MD TD3 86 ANX	297,659.07		.000042176
232.45	CITY-POMONA PEDESTRIAN MALL	1,136.19		.000000161
232.44	CITY-POMONA VEHICLE PD #4	865.60		.000000123
232.43	CITY-POMONA VEHICLE PD #3	1,089.61		.000000154
232.42	CITY-POMONA VEHICLE PD #2	5,253.11		.000000744
232.41	CITY-POMONA VEHICLE PD #1	545.65		.000000077

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ACCT NO	AGENCY NAME	MODIFIED AB8 RA' S REPORT	NET 1% REVENUE	N. RATIO
302.28	CASTAIC WATER DIST IMP #88-37	.00	.00	.000000000
302.27	CASTAIC WATER DIST IMP #88-36	.00	.00	.000000000
302.26	CASTAIC WATER DIST IMP # 88-35	.00	.00	.000000000
302.25	CASTAIC WATER DIST IMP #88-34	.00	.00	.000000000
302.24	CASTAIC WATER DIST IMP #88-33	.00	.00	.000000000
302.23	CASTAIC WATER DIST IMP #88-32	.00	.00	.000000000
302.22	CASTAIC WATER DIST IMP #88-31	.00	.00	.000000000
302.21	CASTAIC WATER DIST IMP# 88-28	.00	.00	.000000000
302.20	CASTAIC WATER DIST IMP #88-27	.00	.00	.000000000
302.19	CASTAIC WATER DIST IMP #88-26	.00	.00	.000000000
302.18	CASTAIC WATER DIST IMP # 88-25	.00	.00	.000000000
302.17	CASTAIC WATER DIST IMP # 88-24	.00	.00	.000000000
302.16	CASTAIC WATER DIST IMP #88-23	.00	.00	.000000000
302.15	CASTAIC WATER DIST IMP #88-22	.00	.00	.000000000
302.14	CASTAIC WATER DIST IMP #88-21	.00	.00	.000000000
302.13	CASTAIC WATER DIST IMP #88-15	.00	.00	.000000000
302.12	CASTAIC WATER DIST IMP #88-14	.00	.00	.000000000
302.11	CASTAIC WATER DIST IMP #88-13	.00	.00	.000000000
302.10	CASTAIC WATER DIST IMP #88-12	.00	.00	.000000000
302.09	CASTAIC WATER DIST IMP #88-11	.00	.00	.000000000
302.08	CASTAIC WATER DIST IMP # 88-2	.00	.00	.000000000
302.07	CASTAIC WATER DIST IMP # 88-1	.00	.00	.000000000
302.06	CASTAIC WATER DIST IMP #88-40	.00	.00	.000000000
302.01	CASTAIC LAKE WATER AGENCY	11,593,288.28	.001642665	.000000000
301.01	LA HABRA HTS CO WATER DIST	407,329.71	.000057715	.000000000
300.78	WEST VALLEY COUNTY WATER DIST	1,649.35	.000000234	.000000000
0900.70	ROWLAND WATER DISTRICT	169,465.27	.000024012	.000000000
0900.69	QUARTZ HILL WATER DISTRICT	173,651.84	.000024605	.000000000
0900.52	LA PUENTE VALLEY CO WATER DIST	122,278.43	.000017326	.000000000
300.18	ANTELOPE VY.-E.KERN W.AG.-I.D.@B@	1,501.19	.000000213	.000000000
300.10	ANTELOPE VY.-EAST KERN WATER AGY	1,485,059.73	.000210420	.000000000
300.06	ANTELOPE VY.-E.KERN W.AG.-I.D.#3	4,786.66	.000000678	.000000000
284.42	CITY-WHITTIER UPTOWN PD #2	1,456.31	.000000206	.000000000
284.41	CITY-WHITTIER UPTOWN PD	6,250.58	.000000886	.000000000
284.09	CITY-WHITTIER EQUAKE RE RP TD1	2,133,637.41	.000302317	.000000000
284.08	CITY-WHITTIER WHITT BL RP TD 2	925,231.82	.000131097	.000000000
284.05	CITY-WHITTIER TD #3 GNLF RP	1,106,474.77	.000156778	.000000000
284.01	CITY-WHITTIER TD #1	3,206,398.07	.000454318	.000000000
283.31	W HOLLYWOOD LIGHTING MAINT DIST	484,798.42	.000068692	.000000000
283.02	CITY W HOLLYWOOD EAST SIDE RP	2,078,885.81	.000294559	.000000000
283.01	CITY W HOLLYWOOD	6,818,850.47	.000966170	.000000000
282.31	WESTLAKE VG LIGHTING MAINT #1	153,404.60	.000021736	.000000000
282.23	WESTLAKE VG LOCAL LDSCAPE M D #13	15,529.59	.000002200	.000000000
282.22	WLKE VG L LDSCAPE M.#12 1ST NBHD	60,851.49	.000008622	.000000000
282.21	WESTLAKE VG A WIDE LDSCAPE M.#11	219,008.91	.000031032	.000000000
282.01	CITY-W LAKE VILL TD # 1	1,235,465.69	.000175054	.000000000
280.80	CITY-WEST COVINA SEWER MAIN DIST	130,241.09	.000018454	.000000000
280.22	CITY-WEST COVINA MUN MAIN DIS #1	69,476.13	.000009844	.000000000
280.08	CITY-WEST COVINA CITYWIDE RP	592,842.84	.000084001	.000000000
280.07	CITY WEST COVIN CBD & ESTLND RP	33,400.41	.000004733	.000000000
280.06	CITY WEST COVINA ESTLND RP 91ANX	2,752,064.83	.000389943	.000000000

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VLF Property Tax Compensation Fund

2004-05	2004-05	2004-05	2004-05	2005-06	2005-06	2006-07
Estimate Note 1 1 billion	Actual Note 2 1.2 billion	True -up Note 2 .2 billion	Actual Note 2 1.6 billion	Adjusted Note 3 1.8 billion	Note 4 1.6 + Growth	

	Zero (0) Year 2004-05	1st Year 2005-06	2nd Year 2006-07
For Example:			
City of Toyota - Assessed Valuations With Annexed Areas	4,975,000	5,000,000	5,100,000
Assessed Valuations of Annexed Areas	-	11,000	12,000
City of Toyota - Assessed Valuations Without Annexed Area	4,975,000	4,989,000	5,088,000
City of Toyota - A.V. Without Annexed Areas (1st Year Only)		4,989,000	5,100,000
City of Toyota - A.V. Without Annexed Areas		4,975,000	4,989,000
Increase in A.V.		14,000	111,000
Percentage Growth		0.281407%	2.224895%
VLF received by City of Toyota		\$ 75,000	\$ 75,000
Growth Percentage		0.000000%	2.224895%
Growth Revenue		\$ -	\$ 1,669
City of Toyota - VLF revenue including Growth		\$ 75,000	\$ 76,669

Notes:

1. This is the amount provided by the State Controller's Office on September 1, 2004.
2. SCO calculates and notifies county and cities of the "True-Up" on VLF on September 1, 2005. Included in this one time "True-up" is the actual 2005-06.
3. The adjusted 2005-06 amount also includes the "True-up" from the previous year (04-05).
4. This amount is based on the actual 05-06 plus the A.V. growth.

In calculating A.V. growth, the growth amount is without the annexed areas until the 2nd year of annexation.

The calculation of this A.V. growth is for the purpose of calculating the growth on the VLF ONLY and does not affect the AB8 apportionment factor.

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER
TAX DIVISION

December 7, 2004

TO: Darlene Hoang, Manager
CRA/Distribution Section

FROM: Kelvin Aikens, Manager *KA*
Apportionment/Refund Section

SUBJECT: ERAF III 1st PAYMENT 2004-05

Attached please find the ERAF III payment schedule for County General, Cities, and Special Districts. Utilize the schedule to transfer the funds from all respective agencies into the ERAF fund RD9.

Should you have any questions, please contact **Danny Nguyen** at 4-5287.

KA:JAG:fs

Shared:Apportionment:Special:ERAF:2004-05 ERAF:Memos: ERAF III 1st Payment 2004

cc-1 870

JM
12-8-04 12:01

Los Angeles County Auditor-Controller
ERAF III Distribution from Various Agencies to ERAF
FY 2004-05

L-164-

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
001.05	LOS ANGELES COUNTY GENERAL	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
009.45	BELL LIGHTING DISTRICT	(14,038.00)	(7,019.00)	(7,019.00)
009.55	BELL GARDENS LIGHTING DISTRICT	(21,080.10)	(10,540.05)	(10,540.05)
011.20	LAWDALE LIGHTING DISTRICT	(29,109.30)	(14,554.65)	(14,554.65)
011.45	LONGDEN LIGHTING DISTRICT	(2,079.70)	(1,039.85)	(1,039.85)
016.45	CO LIGHTING MAINT DIST NO 1472	(14,986.90)	(7,493.45)	(7,493.45)
017.70	CO LIGHTING MAINT DIST NO 1575	(12,431.70)	(6,215.85)	(6,215.85)
018.30	CO. LTG. MAINT. D#1616-CONS	(1,257.20)	(628.60)	(628.60)
019.40	CO LIGHTING MAINT DIST NO 1687	(721,688.80)	(360,844.40)	(360,844.40)
019.56	CO LIGHTING MAINT DIST NO 1697	(62,378.30)	(31,189.15)	(31,189.15)
020.20	CO LIGHTING MAINT DIST NO 1744	(41,555.70)	(20,777.85)	(20,777.85)
021.66	CO LIGHTING MAINT DIST NO 1866	(8,443.40)	(4,221.70)	(4,221.70)
023.06	CO LIGHTING MAINT DIST NO 10006	(46,023.40)	(23,011.70)	(23,011.70)
023.32	CO LIGHTING MAINT DIST NO 10032	(25,041.00)	(12,520.50)	(12,520.50)
023.38	CO LIGHTING MAINT DIST NO 10038	(6,860.50)	(3,430.25)	(3,430.25)
023.44	CO LIGHT MAINT DIS# 10045 ZONE A	(30,407.09)	(15,203.54)	(15,203.55)
023.45	CO LIGHT MAINT DIS# 10045 ZONE B	(2,106.91)	(1,053.45)	(1,053.46)
023.49	CO LIGHTING MAINT DIST NO 10049	(391.20)	(195.60)	(195.60)
023.66	CO LIGHTING MAINT DIST NO 10066	(26,778.80)	(13,389.40)	(13,389.40)
023.75	COUNTY LIGHTING MAINT 10075	(4,578.30)	(2,289.15)	(2,289.15)
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	(879,372.55)	(439,686.27)	(439,686.28)
030.70	LA CO FLOOD CONTROL MAINT	(4,975,304.85)	(2,487,652.42)	(2,487,652.43)
033.10	ATHENS WOODCREST OLIVETA GARB	(176,872.50)	(88,436.25)	(88,436.25)
033.30	BELVEDERE GARBAGE DISPOSAL DIST	(461,754.90)	(230,877.45)	(230,877.45)
033.60	FIRESTONE GARBAGE DISPOSAL DIST	(409,451.00)	(204,725.50)	(204,725.50)
033.80	MALIBU GARBAGE DISPOSAL DISTRICT	(66,291.10)	(33,145.55)	(33,145.55)
034.00	MESA HEIGHTS GARBAGE DIS DIST	(114,403.70)	(57,201.85)	(57,201.85)
034.40	WALNUT PARK GARBAGE DISPOSAL	(47,440.60)	(23,720.30)	(23,720.30)
036.20	BELLA VISTA REC.& PARK DIST	(542.20)	(271.10)	(271.10)
047.04	LA CO WATERWORKS #40 ANTELOPE VY	(492,224.65)	(246,112.32)	(246,112.33)
048.40	L A CO WATER WORKS NO 21 MAINT	(15,224.80)	(7,612.40)	(7,612.40)
049.00	L A CO WATER WORKS NO 29 MAINT	(360,970.10)	(180,485.05)	(180,485.05)
049.80	L A CO WATER WKS #37-ACTON MAINT	(67,503.00)	(33,751.50)	(33,751.50)
051.00	L A CO WATER WKS NO 29 CAP OUT	(946,418.90)	(473,209.45)	(473,209.45)
051.70	L A CO WATER WKS NO 36 CAP OUT	(15,245.00)	(7,622.50)	(7,622.50)
051.75	L A CO WATER WKS NO 40 ACO FUND	(508,435.35)	(254,217.67)	(254,217.68)
053.10	ARTESIA CEMETERY DISTRICT	(6,540.70)	(3,270.35)	(3,270.35)
053.20	DOWNEY CEMETERY DISTRICT	(3,445.30)	(1,722.65)	(1,722.65)
053.30	LANCASTER CEMETERY DISTRICT	(5,641.60)	(2,820.80)	(2,820.80)
053.40	LITTLE LAKE CEMETERY DISTRICT	(5,482.70)	(2,741.35)	(2,741.35)
053.90	WILMINGTON CEMETERY DISTRICT	(2,527.70)	(1,263.85)	(1,263.85)
059.60	MIRALESTE REC & PARK DIST	(11,414.40)	(5,707.20)	(5,707.20)
059.70	RIDGECREST RANCHOS REC & PK DIST	(1,033.10)	(516.55)	(516.55)
059.90	WESTFIELD REC.& PARK DIST # 12	(1,804.10)	(902.05)	(902.05)
066.05	CO SANITATION DIST NO 1 OPERAT	(2,049,692.00)	(1,024,846.00)	(1,024,846.00)
066.10	CO SANITATION DIST NO 2 OPERAT	(3,189,397.00)	(1,594,698.50)	(1,594,698.50)
066.15	CO SANITATION DIST NO 3 OPERAT	(2,470,981.00)	(1,235,490.50)	(1,235,490.50)
066.20	CO SANITATION DIST NO 4 OPERAT	(246,979.00)	(123,489.50)	(123,489.50)
066.25	CO SANITATION DIST NO 5 OPERAT	(5,657,660.00)	(2,828,830.00)	(2,828,830.00)
066.30	CO SANITATION DIST NO 8 OPERAT	(1,267,330.00)	(633,665.00)	(633,665.00)
066.35	CO SANITATION DIST NO 9 OPERAT	(26,892.20)	(13,446.10)	(13,446.10)
066.45	CO SANIT DIST NO 14 OPERATING	(464,218.00)	(232,109.00)	(232,109.00)
066.50	CO SANIT DIST NO 15 OPERATING	(3,192,116.00)	(1,596,058.00)	(1,596,058.00)
066.55	CO SANIT DIST NO 16 OPERATING	(1,877,466.20)	(938,733.10)	(938,733.10)
066.60	CO SANIT DIST NO 17 OPERATING	(257,173.00)	(128,586.50)	(128,586.50)
066.65	CO SANIT DIST NO 18 OPERATING	(1,776,890.00)	(888,445.00)	(888,445.00)
066.70	CO SANIT DIST NO 19 OPERATING	(568,751.00)	(284,375.50)	(284,375.50)
066.75	CO SANIT DIST NO 20 OPERATING	(369,218.00)	(184,609.00)	(184,609.00)
066.80	CO SANIT DIST NO 21 OPERATING	(1,931,018.00)	(965,509.00)	(965,509.00)

Los Angeles County Auditor-Controller
ERAF III Distribution from Various Agencies to ERAF
FY 2004-05

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AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
066.85	CO SANIT DIST NO 22 OPERATING	(1,666,390.00)	(833,195.00)	(833,195.00)
066.90	CO SANIT DIST NO 23 OPERATING	(250,977.00)	(125,488.50)	(125,488.50)
067.05	CO SANIT DIST NO 26 OPERATING	(1,082,661.80)	(541,330.90)	(541,330.90)
067.10	CO SANIT DIST NO 27 OPERATING	(23,201.90)	(11,600.95)	(11,600.95)
067.15	CO SANIT DIST NO 28 OPERATING	(87,180.00)	(43,590.00)	(43,590.00)
067.20	CO SANIT DIST NO 29 OPERATING	(43,144.00)	(21,572.00)	(21,572.00)
067.35	CO SANIT DIST NO 32 OPERATING	(1,168,557.50)	(584,278.75)	(584,278.75)
067.80	SOUTH BAY CITIES SANIT DIST OPER	(1,506,792.00)	(753,396.00)	(753,396.00)
068.05	ANTELOPE VY RESOURCE CONSER DIST	(8,324.01)	(4,162.00)	(4,162.01)
068.22	RCD OF THE SANTA MONICA MTNS	(15,713.80)	(7,856.90)	(7,856.90)
300.10	ANTELOPE VY.-EAST KERN WATER AGY	(2,432,830.19)	(1,216,415.09)	(1,216,415.10)
300.52	LA PUENTE VALLEY CO WATER DIST	(115,814.00)	(57,907.00)	(57,907.00)
300.69	QUARTZ HILL WATER DISTRICT	(143,110.00)	(71,555.00)	(71,555.00)
300.70	ROWLAND WATER DISTRICT	(137,488.00)	(68,744.00)	(68,744.00)
300.78	WEST VALLEY COUNTY WATER DIST	(2,108.00)	(1,054.00)	(1,054.00)
301.01	LA HABRA HTS CO WATER DIST	(318,974.50)	(159,487.25)	(159,487.25)
302.01	CASTAIC LAKE WATER AGENCY	(7,052,543.89)	(3,526,271.94)	(3,526,271.95)
303.01	VALLEY COUNTY WATER DISTRICT	(128,007.00)	(64,003.50)	(64,003.50)
308.61	PALMDALE WATER DIST ZONE B	(28,847.93)	(14,423.96)	(14,423.97)
308.62	PALMDALE WATER DIST ZONE B2	(872.15)	(436.07)	(436.08)
308.63	PALMDALE WATER DIST ZONE C	(4,763.26)	(2,381.63)	(2,381.63)
308.65	PALMDALE WATER DIST ZONE E	(404,474.76)	(202,237.38)	(202,237.38)
308.66	PALMDALE WATER DIST ZONE A	(144,843.42)	(72,421.71)	(72,421.71)
308.67	PALMDALE WATER-WESTMONT IMP DIST	(87,080.48)	(43,540.24)	(43,540.24)
309.01	NEWHALL COUNTY WATER DISTRICT	(34,643.97)	(17,321.98)	(17,321.99)
309.02	NEWHALL CO.WATER DI.-IMP DIS#2-S	(29,689.00)	(14,844.50)	(14,844.50)
309.03	NEWHALL CO.WATER DI.-IMP DIS#2-W	(26,711.95)	(13,355.97)	(13,355.98)
309.04	NEWHALL CO.WATER DI.-IMP DIST# 1	(112,863.08)	(56,431.54)	(56,431.54)
341.01	LA CANADA IRRIGATION DIST	(205,161.00)	(102,580.50)	(102,580.50)
342.01	LITTLE ROCK CREEK IRRIGATION DIST	(89,062.95)	(44,531.47)	(44,531.48)
342.02	LITTLE ROCK CR IRR D-SERV AREA ZN	(48,784.05)	(24,392.02)	(24,392.03)
343.01	PALM RANCH IRRIGATION DIST	(27,012.00)	(13,506.00)	(13,506.00)
350.90	WTR REPLENISHMENT DIST OF SO CAL	(321,694.27)	(160,847.13)	(160,847.14)
350.91	WTR REPLENISHMENT DIST OF SO CAL	(128.73)	(64.36)	(64.37)
355.05	FOOTHILL MUNICIPAL WATER DIST	(14,138.68)	(7,069.34)	(7,069.34)
360.05	FOOTHILL MUN W DIST IMP DIST # 1	(7,624.33)	(3,812.16)	(3,812.17)
360.10	FOOTHILL MUN W DIST IMP DIST # 2	(3,559.24)	(1,779.62)	(1,779.62)
360.15	FOOTHILL MUN W DIST IMP DIST # 3	(4,556.40)	(2,278.20)	(2,278.20)
360.20	FOOTHILL MUN W DIST IMP DIST # 4	(6,514.35)	(3,257.17)	(3,257.18)
361.05	GOLDEN VALLEY MUNICIPAL WATER D.	(4,598.00)	(2,299.00)	(2,299.00)
362.05	HUNTINGTON MUN. WATER DIST	(1,121.40)	(560.70)	(560.70)
363.05	LAS VIRGENES MUN WATER DISTRICT	(57,235.45)	(28,617.72)	(28,617.73)
363.06	LAS VIRGENES MUN W.D.-TWIN LAKES	(18,124.56)	(9,062.28)	(9,062.28)
363.10	LAS VIRGENES MUN W.DIS-IMP.D.#9	(13,370.58)	(6,685.29)	(6,685.29)
363.11	LAS VIRGENES MUN W.DIS-IMP.D.#10	(3,174.53)	(1,587.26)	(1,587.27)
363.12	LAS VIRGENES MUN W.DIS-IMP.D.#11	(828.82)	(414.41)	(414.41)
363.13	LAS VIRGENES MUN W.DIS-IMP.D.#12	(5,207.49)	(2,603.74)	(2,603.75)
363.14	LAS VIRGENES MUN W.DIS-IMP.D.#13	(3,284.00)	(1,642.00)	(1,642.00)
363.15	LAS VIRGENES MUN W.DIS-IMP.D.#14	(5,113.66)	(2,556.83)	(2,556.83)
363.16	LAS VIRGENES MUN W.DIS-IMP.D.#15	(6,114.50)	(3,057.25)	(3,057.25)
363.17	LAS VIRGENES MUN W.DIS-IMP.D.#16	(891.37)	(445.68)	(445.69)
363.18	LAS VIRGENES MUN W.DIS-IMP.D.#20	(2,204.97)	(1,102.48)	(1,102.49)
363.50	LAS VIRGENES MUN W.DIS-IMP.D.U-1	(29,665.48)	(14,832.74)	(14,832.74)
363.51	LAS VIRGENES MUN W.DIS-IMP.D.U-2	(8,366.38)	(4,183.19)	(4,183.19)
363.52	LAS VIRGENES MUN W.DIS-IMP.D.U-3	(2,705.39)	(1,352.69)	(1,352.70)
363.53	LAS VIR MUN W BLO#1-WATERBURY EX	(93.83)	(46.91)	(46.92)
365.05	THREE VALLEY MWD ORIG AREA	(732,119.78)	(366,059.89)	(366,059.89)
365.10	THREE VY MWD GLENDORA AREA	(67,324.67)	(33,662.33)	(33,662.34)
365.15	THREE VY MWD ROWLAND AREA	(160,964.55)	(80,482.27)	(80,482.28)
367.05	SAN GABRIEL VAL MUN WATER DIST	(824,018.64)	(412,009.32)	(412,009.32)

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cc-3

Los Angeles County Auditor-Controller
ERAF III Distribution from Various Agencies to ERAF
FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
367.08	SAN GABRIEL VLY MWD-AZUSA REORG	(4,973.96)	(2,486.98)	(2,486.98)
368.05	UPPER SAN GAB. VY. MUN. WATER	(184,034.74)	(92,017.37)	(92,017.37)
368.10	UPP.SAN.GAB.VY.MUN.W.-W.COVINA A	(13,590.44)	(6,795.22)	(6,795.22)
368.15	UPP.SAN GAB.VY.MUN.W.-PASADENA A	(197.82)	(98.91)	(98.91)
370.05	WALNUT VALLEY WATER DISTRICT	(47,883.83)	(23,941.91)	(23,941.92)
370.06	WALNUT VALLEY WATER D.-IMP.D.# 2	(2,924.54)	(1,462.27)	(1,462.27)
370.07	WALNUT VALL WT DIST IMP DIST #3	(267,398.67)	(133,699.33)	(133,699.34)
370.08	WALNUT VALL WT DIST IMP DIST #4	(64,994.55)	(32,497.27)	(32,497.28)
370.09	WALNUT VALL WT DIST IMP DIST # 5	(53,296.41)	(26,648.20)	(26,648.21)
	SUB-TOTAL	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
100.01	CITY-ALHAMBRA TD #1	(938,115.79)	(469,057.89)	(469,057.90)
101.01	CITY-AGOURA HILS	(232,903.71)	(116,451.85)	(116,451.86)
104.01	CITY-ARCADIA TD #1	(618,674.08)	(309,337.04)	(309,337.04)
106.01	CITY-ARTESIA TD #1	(136,295.18)	(68,147.59)	(68,147.59)
108.01	CITY-AVALON COMMU IMP RP	(80,032.90)	(40,016.45)	(40,016.45)
112.01	CITY AZUSA CBD RP 84 AX TD1	(434,737.40)	(217,368.70)	(217,368.70)
114.01	CITY-BALDWIN PK TD #1	(534,755.79)	(267,377.89)	(267,377.90)
116.01	CITY-BELL TD #1	(232,497.04)	(116,248.52)	(116,248.52)
118.01	CITY-BELLFLOWER TD 1 RP AREA 1	(502,458.36)	(251,229.18)	(251,229.18)
119.01	CITY-BELL GARDEN TD #1	(338,494.88)	(169,247.44)	(169,247.44)
120.01	CITY-BEV HILLS TD #1	(1,911,675.58)	(955,837.79)	(955,837.79)
122.01	CITY-BRADBURY TD #1	(9,864.90)	(4,932.45)	(4,932.45)
124.01	CITY-BURBANK TD #1	(1,850,941.44)	(925,470.72)	(925,470.72)
125.01	CITY-CARSON TD #1	(1,128,643.94)	(564,321.97)	(564,321.97)
126.01	CITY-CALABASAS TD # 1	(322,746.09)	(161,373.04)	(161,373.05)
128.01	CITY-CLAREMONT TD #1	(350,557.86)	(175,278.93)	(175,278.93)
131.01	CITY COMMERCE - RP AREA #3	(431,190.00)	(215,595.00)	(215,595.00)
132.01	CITY COMPTON TD #1 RP AREA	(648,587.09)	(324,293.54)	(324,293.55)
136.01	CITY-COVINA TD #1	(537,093.12)	(268,546.56)	(268,546.56)
138.01	CITY-CUDAHY CITY-WIDE RP	(139,598.54)	(69,799.27)	(69,799.27)
140.01	CITY-CULVER CITY SLA-SEP RP #1	(970,418.60)	(485,209.30)	(485,209.30)
142.01	CITY-CERRITOS TD #1	(1,091,885.73)	(545,942.86)	(545,942.87)
143.01	CITY-DOWNEY TD #1	(1,067,775.92)	(533,887.96)	(533,887.96)
144.01	CITY EL MONTE CEN RP TD4 90ANX	(1,070,092.38)	(535,046.19)	(535,046.19)
145.01	CITY DUARTE-RCHO DUAR RP PH 1	(241,694.31)	(120,847.15)	(120,847.16)
146.01	CITY-DIAMOND BAR TD # 1	(397,473.30)	(198,736.65)	(198,736.65)
148.01	CITY-EL SEGUNDO TD #1	(872,161.22)	(436,080.61)	(436,080.61)
152.01	CITY-GARDENA TD #1	(572,957.03)	(286,478.51)	(286,478.52)
156.01	CITY-GLENDALE TD #1	(2,219,557.81)	(1,109,778.90)	(1,109,778.91)
160.01	CITY-GLENDORA TD #1	(494,576.44)	(247,288.22)	(247,288.22)
163.01	CITY-HAWAII GDNS RP #1	(161,321.36)	(80,660.68)	(80,660.68)
164.01	CITY HAWTHORNE TD1 HAWTH RP 2	(672,719.56)	(336,359.78)	(336,359.78)
168.01	CITY-HERMOSA BCH TD #1	(326,429.12)	(163,214.56)	(163,214.56)
170.01	CITY-HIDDEN HILL TD #1	(22,169.78)	(11,084.89)	(11,084.89)
172.01	HUNTINGTON PARK SANTA FE RP TD 1	(439,063.43)	(219,531.71)	(219,531.72)
174.01	CITY-INDUSTRY TD #1	(907,214.11)	(453,607.05)	(453,607.06)
176.01	CITY-INGLEWOOD TD #1	(1,045,327.12)	(522,663.56)	(522,663.56)
177.01	CITY-IRWINDALE INDUSTRIAL RP	(338,146.32)	(169,073.16)	(169,073.16)
178.01	CITY-LA PUENTE TD #1	(256,198.48)	(128,099.24)	(128,099.24)
179.01	CITY-LAKEWOOD TD #1	(701,161.19)	(350,580.59)	(350,580.60)
180.01	CITY-LA VERNE	(355,845.25)	(177,922.62)	(177,922.63)
181.01	CITY-LAWNDALE TD #1	(213,722.93)	(106,861.46)	(106,861.47)
182.01	CITY-LA MIRADA TD #1	(516,982.48)	(258,491.24)	(258,491.24)
183.01	CITY-LOMITA TD #1	(157,935.41)	(78,967.70)	(78,967.71)
184.01	CITY-LONG BEACH TD #1	(5,091,512.13)	(2,545,756.06)	(2,545,756.07)
185.01	CITY-LA CANADA-F TD #1	(209,219.43)	(104,609.71)	(104,609.72)
186.01	CITY LANCASTER AMARGOSA	(1,034,353.21)	(517,176.60)	(517,176.61)
187.01	CITY-LA HABRA HT TD # 1	(51,352.16)	(25,676.08)	(25,676.08)
188.01	CITY-LOS ANGELES TD #1	(48,424,113.37)	(24,212,056.68)	(24,212,056.69)

Los Angeles County Auditor-Controller
ERAF III Distribution from Various Agencies to ERAF
FY 2004-05

AGENCY ACCT NO	AGENCY NAME	ERAF III	December Payment	April Payment
200.01	CITY-LYNWOOD RP AREA A 81ANX	(425,095.95)	(212,547.97)	(212,547.98)
203.01	CITY-MALIBU TD # 1	(242,427.96)	(121,213.98)	(121,213.98)
204.01	CITY-MANHATTAN B TD #1	(674,190.68)	(337,095.34)	(337,095.34)
208.01	CITY-MAYWOOD MAYWOOD RP 2	(152,202.75)	(76,101.37)	(76,101.38)
212.01	CITY-MONROVIA TD #1	(529,593.17)	(264,796.58)	(264,796.59)
216.01	CITY-MONTEBELLO TD #1	(647,086.88)	(323,543.44)	(323,543.44)
220.01	CITY MONTEREY PK CEN COMML RP	(568,137.04)	(284,068.52)	(284,068.52)
222.01	CITY-NORWALK TD1 NORWALK RP1	(799,909.50)	(399,954.75)	(399,954.75)
224.01	CITY-PALOS VRD E TD #1	(190,240.96)	(95,120.48)	(95,120.48)
225.01	CITY-PALMDALE RP 2	(849,101.96)	(424,550.98)	(424,550.98)
226.01	CITY-PARAMOUNT TD #1	(424,865.47)	(212,432.73)	(212,432.74)
228.01	CITY-PASADENA TD #1	(3,258,804.78)	(1,629,402.39)	(1,629,402.39)
230.01	CITY-PICO RIVERA TD #1	(491,045.07)	(245,522.53)	(245,522.54)
232.01	CITY-POMONA TD #1 SW POM RP	(1,420,770.05)	(710,385.02)	(710,385.03)
234.01	CITY-RANCHO P V TD #1	(333,845.83)	(166,922.91)	(166,922.92)
236.01	CITY-REDONDO BCH TD #1	(917,491.69)	(458,745.84)	(458,745.85)
237.01	CITY-ROSEMEAD TD #1 RP-A1	(368,738.01)	(184,369.00)	(184,369.01)
238.01	CITY-ROLLING HLS TD #1	(25,358.91)	(12,679.45)	(12,679.46)
239.01	CITY-ROLL HLS ES TD #1	(109,203.31)	(54,601.65)	(54,601.66)
240.01	CITY-S FERNANDO TD #1	(277,791.83)	(138,895.91)	(138,895.92)
241.01	CITY-SAN DIMAS TD #1	(352,298.09)	(176,149.04)	(176,149.05)
244.01	CITY-SAN GABRIEL TD #1	(337,825.65)	(168,912.82)	(168,912.83)
248.01	CITY-SAN MARINO TD #1	(277,706.34)	(138,853.17)	(138,853.17)
249.01	CITY-SANTA CLARITA TD #1	(1,609,255.88)	(804,627.94)	(804,627.94)
250.01	CITY-STA FE SPR CONSOL RP 82 ANX	(734,270.29)	(367,135.14)	(367,135.15)
252.01	CITY SANTA MONICA EQUAKE REC RP	(2,716,305.28)	(1,358,152.64)	(1,358,152.64)
256.01	CITY-SIERRA MADR TD #1	(123,320.92)	(61,660.46)	(61,660.46)
260.01	CITY-SIGNAL HILL RP #1	(348,611.47)	(174,305.73)	(174,305.74)
262.01	CITY SO EL MONTE IMP RP AREA #2	(203,797.71)	(101,898.85)	(101,898.86)
264.01	CITY-SOUTH GATE TD #1	(670,901.43)	(335,450.71)	(335,450.72)
268.01	CITY-SO PASADENA TD #1	(309,038.96)	(154,519.48)	(154,519.48)
270.01	CITY-TEMPLE CITY TD #1	(235,475.60)	(117,737.80)	(117,737.80)
272.01	CITY-TORRANCE TD #1	(2,278,007.87)	(1,139,003.93)	(1,139,003.94)
276.01	CITY VERNON TD#1 INDUSTRIAL RP	(335,856.50)	(167,928.25)	(167,928.25)
278.01	CITY-WALNUT IMPROV PROJ RP	(220,112.69)	(110,056.34)	(110,056.35)
280.01	CITY-WEST COVINA TD #1	(1,081,388.75)	(540,694.37)	(540,694.38)
282.01	CITY-W LAKE VILL TD # 1	(169,884.54)	(84,942.27)	(84,942.27)
283.01	CITY W HOLLYWOOD	(650,211.12)	(325,105.56)	(325,105.56)
284.01	CITY-WHITTIER TD #1	(719,017.87)	(359,508.93)	(359,508.94)
	SUB-TOTAL	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)

SUMMARY

	ERAF III	DECEMBER	APRIL
COUNTY	(103,217,625.00)	(51,608,812.50)	(51,608,812.50)
SPECIAL DISTRICTS	(56,365,029.10)	(28,182,514.39)	(28,182,514.71)
CITIES	(107,382,432.03)	(53,691,215.81)	(53,691,216.22)
GRAND TOTAL	(266,965,086.13)	(133,482,542.70)	(133,482,543.43)



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
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WENDY L. WATANABE
ACTING AUDITOR-CONTROLLER

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
MARIA M. OMS

RECEIVED

June 9, 2008

JUN 10 2008

Ms. Paula Higashi
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, California 95814

**COMMISSION ON
STATE MANDATES**

Dear Ms. Higashi:

**Supplemental Fee Information
County of Los Angeles Test Claim
Accounting for Local Revenue Realignment [05-TC-01]**

We provide this supplemental fee information to clarify, for the record, the types of administrative expenditures recovered under Revenue and Taxation Code Section 95.3 and those expenditures recovered under Section 97.75 as added by Statutes of 2004, Chapter 211 [Senate Bill 1096], part of the test claim legislation.

As explained in the attached declaration of Susan J. Linschoten, Chief of our Tax Division, the administrative expenditures for the Educational Revenue Alignment Fund III, under Section 97.5, are recoverable under the test claim legislation while the administrative expenditures for the Sales and Uses Taxes and Vehicle License Fees are recoverable under Section 95.3.

Leonard Kaye of my staff is available at (213) 974-8564 to answer questions you may have concerning this submission.

Very truly yours,

Wendy L. Watanabe
Acting Auditor-Controller

WLW:CY:LK

Enclosures



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
MARIA M. OMS

**Supplemental Fee Information
County of Los Angeles Test Claim
Accounting for Local Revenue Realignments [05-TC-01]**

Declaration of Susan J. Linschoten

I, Susan J. Linschoten, Chief of the Auditor-Controller's Tax Division of the County of Los Angeles, am responsible for developing and implementing methods and procedures to comply with new State-mandated requirements imposed under the test claim legislation and for recovering resulting costs pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17500 et seq., commonly referred to as SB90 law.

I declare that it is my information and belief that costs incurred in complying with the claim legislation could have been recoverable by charging fees to cities, except for the provisions of Revenue and Taxation Code section 97.75, which states that:

"The County shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue for services performed under sections 97.68 and 97.70."

I declare that it is my information and belief that costs incurred in performing the work necessary to comply with the sections 97.68 and 97.70, for fiscal year 2004-05 and 2005-06 as detailed in Attachment A, are recoverable solely under the subject test claim.

I declare that it is my information and belief that costs incurred in performing the work necessary to comply with the section 95.3, as illustrated in Attachment B, are recoverable from cities and include the administrative expenditures for the Sales and Uses Taxes and Vehicle License Fees.

I declare that it is my information and belief that costs incurred in performing the work necessary to comply with sections 97.68 and 97.70, as illustrated in

"To Enrich Lives Through Effective and Caring Service"

Attachment A, are not recoverable from cities and include the administrative expenditures for the Educational Revenue Alignment Fund III, under Section 97.5.

I declare that it is my information and belief that section 97.75, in the absence of any prohibitive legislative language, requires that city revenue received for Sales and Use Taxes and Vehicle License Fees, be deemed to be property tax revenues and consequently to be included in the calculation of the general purpose property tax service fees recoverable under section 95.3.

I declare that it is my information and belief that cities are not charged under section 95.3 for the new accounting duties performed by counties as a result of the comprehensive revisions to local government finances under the test claim legislation, not required under prior law:

1. Property taxes - Educational Revenue Augmentation Fund [ERAF]. The test claim legislation requires additional shifts to ERAF accounts, not required under prior law. The 1992-93 ERAF shift is now being called ERAF I; the 1993-94 ERAF shift is now being called ERAF II. The State Department of Finance has provided guidance on the amounts and timing of the new ERAF III shifts for local jurisdictions. These shifts will only be implemented by local taxing agencies for 2004/05 and 2005/06. It should be noted that cities, counties, redevelopment agencies, special districts, and joint county special districts are included in ERAF III. As the shifted payment criterion for each type of taxing agency is different, this shifting process is complex. The specific elements of the process are detailed in the following provisions of the test claim legislation: Health & Safety Code [H&S] Section 33681.12 added by Statutes of 2004, Chapter 211 [SB1096] and amended by Statutes of 2004, Chapter 610 [AB 2115]; H&S Sections 33681.13, 33681.14 as added by SB 1096; H&S Section 33681.15 added by AB 2115; Revenue & Taxation Code [R&T] Sections 97.75, 97.77 added by SB 1096; R&T Sections 97.31, 98.02, as amended by SB1096; R&T Sections 97.71, 97.72, 97.73 as added by SB 1096 and amended by AB 2115.

2. Motor Vehicle License Fee [MVLFF] Swap -- The motor vehicle license fee swap for property taxes is to be a permanent swap. The State Department of Finance provided county Auditors with estimated 2004-05 amounts to be taken from the ERAF Fund for the

counties and cities. A one-time "true-up" will be made in 2005-06 and then the MVLF Swap amount will grow as the agency's assessed value grows. Growth calculations should be made beginning in 2005/06 and each following year. The calculation is to be based on the percentage change in gross taxable assessed value from the prior fiscal year to the current fiscal year using the city's prior jurisdictional boundaries (growth is without annexed areas). The specific elements of the process are detailed in the following provisions of the test claim legislation: Revenue & Taxation Code [R&T] Sections 96.81, 97.76 added by SB 1096; R&T Sections 97.70 as added by SB 1096 and amended by AB 2115.

3. Triple Flip (0.25% Reduction to Bradley-Burns Sales Tax Authority) -- The State will take 0.25% of local sales and use tax to repay its Economic Recovery Bonds. The local counties and cities will be reimbursed for this loss from the ERAF Fund. This reimbursement will continue until the State bonds are paid. The State will replace the schools' appropriated ERAF funds with State general fund monies. The specific elements of the process are detailed in the following provisions of the test claim legislation: R&T Section 97.68 added by Statutes of 2003, Chapter 162 [AB 1766] and amended by SB 1096.

I declare that it is my information and belief that in making the required allocation changes, substantial work is performed which was not required under prior law. Not only is each affected local unit's property tax collection and distribution factors and percentage formulas modified in accordance with the test claim legislation, but also, continuous monitoring of revenue transfers into and out of specific affected local unit revenue accounts is necessary. This substantial work is necessary to ensure (to State agencies) that a specific local units' actual tax revenue (collections and transfers) throughout the year met new target tax revenue allocations under the test claim legislation.

I declare that it is my information and belief that in order to develop and implement an ancillary tax revenue allocation system in compliance with the subject test claim legislation, new and additional work was performed, as detailed in the attached test claim, including work performed to plan, implement, report, distribute and administer local realignments in accordance with the test claim legislation.

I declare that it is my information and belief that the cost studies conducted to measure costs incurred in 2004-05 and to be incurred in 2005-06 for Los Angeles County and 23 other counties [attached hereto] reasonably reflect the costs incurred as an unavoidable result of complying with the test claim legislation.

I declare that it is my information and belief that in performing necessary work pursuant to the test claim legislation, costs well in excess of \$1,000 per annum are incurred and that such costs exceed the minimum cost that must be incurred to file a test claim in accordance with Government Code Section 17564(a).

I declare that it is my information and belief that the County's State mandated duties and resulting costs in implementing the subject law require the County to provide new State-mandated services and thus incur costs which are, in my opinion, reimbursable "costs mandated by the State", as defined in Government Code section 17514:

" ' Costs mandated by the State' means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution."

I declare that it is my information and belief that funding disclaimers are not available to bar recovery of otherwise reimbursable costs. Specifically, the funding disclaimer that the County may charge a fee to cover its increased costs [Section 17556(d) of the Government Code] is not available as Revenue and Taxation Code Section 97.75, included as part of the test claim legislation expressly provides that:

"Notwithstanding any other provision of law, for the 2004-05 and 2005-06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006-07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services." [Emphasis added]

I declare that it is my information and belief that the current funding disclaimer that the test claim legislation "imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in a ballot measure approved by the voters in a statewide or local election ..." [Government Code Section 17556(f)] is not available to bar recovery of otherwise reimbursable costs as the test claim legislation is a comprehensive revision to local government finances ... ", not encompassed by Propositions 1A or 57.

I declare that I am personally conversant with the foregoing facts and if required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge, except as to matters which are stated as information and belief, and as to those matters I believe them to be true.

6-6-08 Los Angeles, CA
Date and Place

Susan J. Linochoten
Signature

Ms. Jolene Tollenaar
 MGT of America
 455 Capitol Mall, Suite 600
 Sacramento, CA 95814

Ms. Paula Higashi
 Executive Director
 Commission on State Mandates
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 Sacramento, California 95814.

Mr. Allan Burdick
 MAXIMUS
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Ms. Susan Geanacou, Sr. Staff Attorney
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 300 Capitol Mall, Suite 518
 Sacramento, California 95814

Ms. Juliana F. Gmur
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 Clovis, CA 93611

Post-it® Fax Note 7671		Date	6/10/08	# of pages	8
To	Paula Higashi				
Co./Dept.	CSA				
Phone #					
Fax #	916-445-6278				
From	Leonard Keizer				
Co.	LA				
Phone #	913-974-8569				
Fax #					



COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 525 LOS ANGELES, CALIFORNIA 90012-2706 PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE ACTING AUDITOR-CONTROLLER

ADDRESS ALL CORRESPONDENCE TO: ACCOUNTING DIVISION 500 W. TEMPLE ST., ROOM 803 LOS ANGELES, CA 90012-2708

DECLARATION OF SERVICE

STATE OF CALIFORNIA, County of Los Angeles:

Hasmik Yaghobyan states: I am and at all times herein mentioned have been a citizen of the United States and a resident of the County of Los Angeles, over the age of eighteen years and not a party to nor interested in the within action; that my business address is 603 Kenneth Hahn Hall of Administration, City of Los Angeles, County of Los Angeles, State of California;

That on the 10th day of June 2008, I served the attached:

Documents: Supplemental Fee Information, County of Los Angeles Test Claim, Accounting for Local Revenue Realignments [05-TC-01], including a 1 page letter of Wendy L. Watanabe dated 6/9/08 and a 5 page declaration of Susan J. Linschoten, now pending before the Commission on State Mandates.

upon all Interested Parties listed on the attachment hereto and by

- [X] by transmitting via facsimile the document(s) listed above to the fax number(s) set forth below on this date. Commission on State Mandates FAX as well as mail of originals.
[] by placing [] true copies [] original thereof enclosed in a sealed envelope addressed as stated on the attached mailing list.
[X] by placing the document(s) listed above in a sealed envelope with postage thereon fully prepaid, in the United States mail at Los Angeles, California, addressed as set forth below.
[] by personally delivering the document(s) listed above to the person(s) as set forth below at the indicated address.

PLEASE SEE ATTACHED MAILING LIST

That I am readily familiar with the business practice of the Los Angeles County for collection and processing of correspondence for mailing with the United States Postal Service; and that the correspondence would be deposited within the United States Postal Service that same day in the ordinary course of business. Said service was made at a place where there is delivery service by the United States mail and that there is a regular communication by mail between the place of mailing and the place so addressed.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 10th day of June, 2008, at Los Angeles, California.

Handwritten signature of Hasmik Yaghobyan

To Enrich Lives Through Effective and Caring Service

Hearing Date: July 27, 2013

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ITEM _
TEST CLAIM
DRAFT STAFF ANALYSIS
AND
PROPOSED STATEMENT OF DECISION

Health & Safety Code Sections 33681.12, 33681.13, 33681.14, 33681.15; Revenue & Taxation
Code Sections 96.81, 97.75, 97.76, 97.77, 97.31, 98.02, 97.68, 97.70, 97.71, 97.72, 97.73

Statutes of 2003, Chapter 162; Statutes of 2004, Chapter 211; Statutes of 2004, Chapter 610

Accounting for Local Revenue Realignments

05-TC-01

County of Los Angeles, Claimant

Attached is the draft proposed statement of decision for this matter. This draft proposed statement of decision also functions as the draft staff analysis, as required by section 1183.07 of the Commission's regulations.

EXECUTIVE SUMMARY

Overview

This test claim alleges reimbursable state-mandated increased costs incurred by counties as a result of the administrative activities required to implement three revenue-shifting programs instituted by the Legislature: the Education Revenue Augmentation Fund (ERAF) III shift; the Vehicle License Fee (VLF) Swap; and the Triple Flip.

Procedural History

This test claim was submitted on August 12, 2005, establishing an eligible period of reimbursement beginning July 1, 2004. On June 9, 2008, the claimant submitted supplemental documentation regarding fee authority provided in the test claim statutes. No state agencies or interested persons or parties have submitted comments to date.

Commission Responsibilities

Under article XIII B, section 6 of the California Constitution, local agencies and school districts are entitled to reimbursement for the costs of state-mandated new programs or higher levels of service. In order for local government to be eligible for reimbursement, one or more similarly situated local agencies or school districts must file a test claim with the Commission. "Test claim" means the first claim filed with the Commission alleging that a particular statute or executive order imposes costs mandated by the state. Test claims function similarly to class actions and all members of the class have the opportunity to participate in the test claim process and all are bound by the final decision of the Commission for purposes of that test claim.

The Commission is the quasi-judicial body vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6. In

making its decisions, the Commission cannot apply article XIII B as an equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.¹

Claims

The following chart provides a brief summary of the claims and issues raised and staff's recommendation.

Subject	Description	Staff Recommendation
<p>Property Taxes/ERAF III Shift for Counties, Cities, and Special Districts - Revenue and Taxation Code sections 97.31, 97.71, 97.72, 97.73, 97.77, 98.02, as added or amended by Statutes of 2004, Chapter 211 (SB 1096), and Statutes of 2004, Chapter 610 (AB 2115).</p>	<p>Section 97.71 requires a county auditor to reduce, for the 2004-2005 and 2005-2006 fiscal years, and by an amount determined by the Controller, the total amount of revenue required to be allocated to a city, county, or city and county under section 97.70, and deposit that amount in the county ERAF, to be allocated as provided in section 97.3.</p> <p>Sections 97.72 and 97.73 require a county auditor to reduce, in the 2004-2005 and 2005-2006 fiscal years, and by an amount determined by the Controller, the total amount of ad valorem property tax revenue otherwise allocated for each enterprise special district, non-enterprise special district, and joint-county special district, and deposit that amount in the county ERAF, to be allocated as provided in section 97.3.</p> <p>Section 97.31 provides for DOF to direct the county auditor to reduce the amounts otherwise required to be transferred to the ERAF for the 1993-1994 fiscal year. Section 97.77 provides that a special district shall not pledge any ad valorem property</p>	<p><i>Partially approve</i> –The activities required of the county under sections 97.71, 97.72 and 97.73 impose a reimbursable state-mandated program on counties for the 2004-2005 and 2005-2006 fiscal years only, to reduce revenue otherwise required to be allocated to each county, city, and special district, in amounts determined by the Controller, and deposit those amounts in the county's ERAF.</p> <p>Section 97.31, as amended, imposes requirements related to the 1993-1994 fiscal year; and does not result in increased costs mandated by the state during the period of reimbursement for this test claim.</p> <p>Section 97.77 prohibits an activity by a special district, and therefore does not impose any mandated activities.</p> <p>Section 98.02 is amended to delete a requirement of the former statute, and therefore does not impose any new mandated activities.</p>

¹ *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802.

	<p>tax revenue that would otherwise be dedicated to the reduction required by sections 97.72 and 97.73. Section 98.02, as amended by Statutes 2004, chapter 211, deletes a requirement of the county auditor's calculations.</p>	
<p>Property Taxes/ERAF III Shift for Redevelopment Agencies - Health & Safety Code Sections 33681.12, 33681.13, 33681.14, 33681.15, as added or amended by Statutes of 2004, Chapter 211 (SB 1096), and Statutes of 2004, Chapter 610 (AB 2115).</p>	<p>These statutes require redevelopment agencies to remit an amount determined by DOF to the county auditor for deposit in the county's ERAF, prior to May 10, for each of the 2004-2005 and 2005-2006 fiscal years. If a redevelopment agency is unable to remit the amount determined, the agency may seek the assistance of the city or county; if the agency is still unable to remit the required amount, the county auditor may transfer the amount required from the city or county's property tax allocations. Alternatively, the redevelopment agency may enter into an agreement with a joint powers entity to pay the amount required with bonds issued, to be repaid by the agency.</p>	<p><i>Partially Approve</i> – Activities required of the county auditor to receive, and if necessary, collect, the revenues required and deposit the amounts in the county's ERAF impose a reimbursable state-mandated program during fiscal years 2004-2005 and 2005-2006 only. In addition, section 33681.15 imposes a reimbursable state-mandated program on counties, which may continue after the 2005-2006 fiscal year, to secure timely payment by a redevelopment agency on loans financed by bonds issued under the section to make the ERAF payment.</p>
<p>VLF Swap – Revenue and Taxation Code sections 97.70, 97.76, 96.81, 98.02, and 97.75, as added or amended by Statutes 2004, Chapter 211 (SB 1096), and Statutes 2004, Chapter 610 (AB 2115).</p>	<p>Section 97.70 requires each county to establish a Vehicle License Fee Property Tax Compensation Fund, and requires a county auditor to reduce, beginning in the 2004-2005 fiscal year, the total amount of ad valorem property tax revenue otherwise required to be allocated to a county's ERAF, by the countywide VLF adjustment amount, and deposit that amount in the Vehicle</p>	<p><i>Partially approve</i> –The adjustments and reductions required by section 97.70 mandate a new program or higher level of service on counties. The county is not required to perform the calculations to determine the amounts of reductions or allocations in 2004-2005 or 2005-2006, but is required to perform those calculations in 2006-2007 and after.</p>

	<p>License Fee Property Tax Compensation Fund, which the county auditor shall then distribute, as specified. For the 2004-2005 and 2005-2006 fiscal years, section 97.76 requires the Controller to determine the countywide vehicle license fee adjustment amount, and the VLF adjustment amounts for each city and county. Beginning in 2006-2007, pursuant to section 97.70, the county is responsible for its own calculations of the VLF adjustment amounts. Section 96.81 provides that property tax apportionment factors applied between 1993 and 2001 are deemed correct. Section 98.02 was amended by Statutes 2004, chapter 211 (SB 1096) to delete a requirement of the prior law. And section 97.75 provides that counties may not charge fees or other levies against cities for the costs of administering the VLF Swap and the Triple Flip during the 2004-2005 and 2005-2006 fiscal years, but may charge a fee against cities for the actual costs of administering these programs beginning in 2006-2007.</p>	<p>However, section 97.75 provides for counties to charge cities, beginning in the 2006-2007 fiscal year, for the costs of administering the VLF Swap. Section 97.75 provides for fee authority sufficient to cover the costs of the mandated activities to implement the VLF Swap for all counties, <i>except</i> the City and County of San Francisco. As explained in the proposed statement of decision, the City and County of San Francisco does not have the benefit of a subordinate local government entity against which to charge the costs of administering the program. Costs for this program are expended from the City and County's local proceeds of taxes, which under the Constitution requires reimbursement pursuant to article XIII B, section 6. Thus, for all counties except the City and County of San Francisco, there are no increased costs mandated by the state, beginning in fiscal year 2006-2007. Therefore, reimbursement is required for the 2004-2005 and 2005-2006 fiscal years for all counties, and beginning in 2006-2007, only for the City and County of San Francisco.</p>
<p>Triple Flip - Revenue and Taxation Code section 97.68 and 97.75, as added or amended by Statutes of 2003, Chapter 162 Statutes of 2004, Chapter 211 (SB 1096).</p>	<p>Section 97.68 requires each county to establish a Sales and Use Tax Compensation Fund (SUTCF), and requires a county auditor to reduce, by the countywide adjustment amount provided by DOF, the amount otherwise required to be allocated to a county's ERAF, and deposit that amount in the</p>	<p><i>Partially approve</i> –The adjustments and reductions required by section 97.68 mandate a new program or higher level of service on counties. The section does not require a county auditor to perform the calculations to determine the amounts of reductions or allocations.</p>

	<p>SUTCF. Section 97.68 then requires a county auditor to allocate revenues in the SUTCF among the county and the cities in the county pursuant to the portions of the countywide adjustment amount identified by the Department of Finance for each city and for the county, allocating one half of the amount identified for each city and for the county in each January during the fiscal adjustment period, and one half the amount identified for each city and for the county in each May. Section 97.68 requires a county auditor to adjust the amount of ad valorem property tax revenue reduced from a city or the county and deposited in the SUTCF, based on the amount recalculated by DOF at the end of each year. Section 97.68 provides for a different allocation method in the year that the triple flip ends, depending on which quarter of the fiscal year the suspension of the one-quarter percent sales and use tax authority is ended.</p> <p>Section 97.75 provides that a county shall not impose a fee, charge, or other levy on a city, nor reduce a city's allocation of property tax revenue, in reimbursement for the services performed by the county under sections 97.68 and 97.70 for the 2004-2005 and 2005-2006 fiscal years, but may impose a fee or other charge for the 2006-2007 fiscal year and after.</p>	<p>However, section 97.75 provides fee authority sufficient to cover the costs of the mandated activities that implement the Triple Flip for all counties, beginning in fiscal year 2006-2007, <i>except</i> the City and County of San Francisco. The City and County of San Francisco does not have the benefit of a subordinate local government entity against which to charge the costs of administering the programs. Thus, for all counties except the City and County of San Francisco, there are no increased costs mandated by the state, beginning in fiscal year 2006-2007. Therefore, reimbursement is required for the 2004-2005 and 2005-2006 fiscal years for all counties, and beginning in 2006-2007, only for the City and County of San Francisco.</p>
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Analysis

The claimant does not seek reimbursement of the funds redirected from county coffers to the ERAF, or the VLF revenues replaced with ERAF funds, or the sales and use tax revenues redirected to repay the economic recovery bonds, and replaced with ERAF funds. The claimant seeks reimbursement for the administrative costs incurred by counties to shift and reallocate funds as directed for the three programs: the ERAF III shift, the VLF Swap, and the Triple Flip.

The ERAF III shift requires a county auditor, in fiscal years 2004-2005 and 2005-2006 only, to reduce the total revenue otherwise required to be allocated to cities, counties, and city and county, by an amount identified by the Controller pursuant to the statute, and deposit those amounts in the county's ERAF account. The ERAF III shift also requires a county auditor to reduce the total ad valorem property taxes otherwise allocated to a special district, by an amount identified by the Controller pursuant to the statute, and deposit those amounts in the county's ERAF account. And, the ERAF III shift requires redevelopment agencies to remit to the county auditor an amount identified by the Director of Finance pursuant to the statute, and if the redevelopment agency does not remit the amount identified, or is unable to do so, the statute requires the county auditor to reduce the allocations of the city or county associated with the redevelopment agency in order to make the required deposit in the ERAF.

The VLF Swap requires a county auditor, beginning in the 2004-2005 fiscal year, to call upon the ERAF funds to allocate funds to cities and counties. The county auditor is required to reduce the amount allocated to the county's ERAF by the "countywide vehicle license fee adjustment amount," and deposit that amount in the VLF Property Tax Compensation Fund, which the county must establish in its treasury. If ERAF funds are not sufficient to procure the full amount required, the county auditor must reduce allocations to school districts and community college districts, in proportion to their share of total ad valorem property tax revenue. The county auditor is then required to allocate the moneys in the VLF Property Tax Compensation Fund in accordance with the statute. For the 2004-2005 and 2005-2006 fiscal years, the Controller is required to identify for the county auditor the vehicle license fee adjustment amounts. Beginning in 2006-2007, the county auditor must determine the adjustment amounts.

The Triple Flip requires a county auditor to call upon ERAF funds as well, beginning in the 2004-2005 fiscal year and continuing until the Director of Finance determines that the economic recovery bonds issued under Proposition 57 have been repaid, and the suspension of the Bradley-Burns sales and use tax authority is lifted. The auditor is required to reduce, in each applicable fiscal year, in an amount identified by the Director of Finance, the total amount of ad valorem property tax revenue otherwise required to be allocated to a county's ERAF, and deposit those funds in a Sales and Use Tax Compensation Fund, which the county is required to establish in its treasury. The auditor is then required to allocate the moneys in the SUTCF to the cities and the county, in amounts identified by the Director of Finance, in order to compensate for the sales and use tax revenues redirected to service the bonds. In the year in which the recovery bonds are repaid, the countywide adjustment amount will be prorated and reallocated as between the ERAF and the local taxing entities, in accordance with the statute.

Staff finds that the creation of new accounts in the treasury of each county, the reduction and reallocation of funds, as specified, and the calculation, beginning in fiscal year 2006-2007, of the VLF adjustment amounts are new, with respect to prior law, and are mandated, based on the

plain language of the test claim statutes. Therefore staff finds that the test claim statutes impose a state-mandated new program, within the meaning of article XIII B, section 6.

Where a new program or higher level of service is mandated, reimbursement is required only if the local government incurs increased costs. Section 17514 of the Government Code provides that “costs mandated by the state” means any increased costs that a local agency or school district is required to incur as a result of a statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program. Section 17556 provides a number of statutory exclusions from the definition of “costs mandated by the state.” The Commission is proscribed from finding costs mandated by the state if the test claim statute or executive order implements a voter-enacted ballot measure; or provides the authority to impose service charges or fees sufficient to cover the costs of the mandated new program or higher level of service.

Proposition 57 created the economic recovery bonds, which the Triple Flip is designed to repay over time. It does not necessarily follow, however that the Triple Flip imposes duties “necessary to implement” Proposition 57, as would trigger a bar to reimbursement under section 17556(f). There are any number of methods or means by which the bonds could be repaid, and the Triple Flip is the Legislature’s choice. As discussed below, the “necessary to implement” test of section 17556(f) is interpreted very narrowly by the courts, and in this context would only operate to bar reimbursement if the Triple Flip were an essential, or the only, path to repay the bonds authorized by the voters.

Section 97.75, as added by Statutes 2004, chapter 211 (SB 1096), *prohibits* counties from imposing a fee or charge upon the cities to pay the administrative costs of the VLF Swap and the Triple Flip during the 2004-2005 and 2005-2006 fiscal years. However, section 97.75 also provides that counties may impose a fee or charge cities beginning in the 2006-2007 fiscal year not to exceed the actual costs of the administration of the VLF Swap and the Triple Flip.² Except as provided in the next paragraph, that authority to impose a fee or charge is sufficient to fully offset the administrative costs of the two programs, and triggers the bar to reimbursement found in section 17556(d), beginning in fiscal year 2006-2007. Those administrative costs are the extent of the mandated activities for the VLF Swap and the Triple Flip, and therefore reimbursement must end, pursuant to Government Code section 17556(d), when the fee authority becomes available, beginning in fiscal year 2006-2007, for those activities.

However, the City and County of San Francisco (a local government in which the city and county governments have been consolidated into one entity) cannot logically or legally avail itself of the fee authority provided, because there is no subordinate local entity upon which to impose the service charges provided for in the statute.³ The City and County is nevertheless

² The ERAF III shift, by the terms of the statute, is limited to the 2004-2005 and 2005-2006 fiscal years.

³ See Government Code section 23138 [describing the “boundaries of San Francisco city and county” as a single body.] See also, San Francisco Administrative Code section 2.1-1 [describing the Board of Supervisors of the City and County of San Francisco as having all powers not reserved to the people or delegated to other boards or commissions by the charter.] (Ordinance 65-13, File No. 130018, approved April 17, 2013, effective May 17, 2013.)

required to perform the same activities, and incur the same costs, as all other counties. Their costs, however, are expended from their own local proceeds of taxes, which under the Constitution, requires reimbursement pursuant to article XIII B, section 6. Because the City and County of San Francisco cannot, as a matter of law, offset its costs with fee authority within the meaning of section 17556(d), the City and County continues to experience increased costs mandated by the state during and after the 2006-2007 fiscal year, and reimbursement is not barred by the operation of Revenue and Taxation Code section 97.75.

Conclusion

Accordingly, staff concludes that Revenue and Taxation Code sections 97.71, 97.72, 97.73, 97.70, and 97.68, and Health and Safety Code sections 33681.12, 33681.13, 33681.14, and 33681.15 (as added or amended by Statutes 2003, chapter 162; Statutes of 2004, chapter 211 (SB 1096); and Statutes of 2004, chapter 610 (AB 2115)) impose a reimbursable state-mandated program on counties within the meaning of article XIII B, section 6 of the California Constitution for the activities listed on pages 55 to 64 of the proposed statement of decision.

All other test claim statutes pled in this claim do not impose a reimbursable state-mandated program and are therefore recommended for denial.

Staff Recommendation

Therefore, staff recommends that the Commission adopt the proposed statement of decision to partially approve this test claim.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Health & Safety Code Sections 33681.12, 33681.13, 33681.14, and 33681.15; Revenue & Taxation Code Sections 96.81, 97.75, 97.76, 97.77, 97.31, 98.02, 97.68, 97.70, 97.71, 97.72, 97.73

Statutes of 2003, Chapter 162; Statutes of 2004, Chapter 211; Statutes of 2004, Chapter 610

Filed on August 12, 2005

By County of Los Angeles, Claimant.

Case No.: 05-TC-01

Accounting for Local Revenue Realignment

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; TITLE 2, CALIFORNIA CODE OF REGULATIONS, DIVISION 2, CHAPTER 2.5, ARTICLE 7.

(Adopted: July 26, 2013)

DRAFT PROPOSED STATEMENT OF DECISION

The Commission on State Mandates (Commission) heard and decided this test claim during a regularly scheduled hearing on July 26, 2013. [Witness list will be included in the final statement of decision.]

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

The Commission [adopted/modified] the proposed statement of decision to [approve/deny] the test claim at the hearing by a vote of [vote count will be included in the final statement of decision].

Summary of the Findings

The Commission finds that the three revenue realignment programs created by the test claim statutes impose reimbursable activities upon counties to establish new accounts within the treasury of the county, and to reduce and reallocate funds as directed by the statutes, and in amounts identified by the Department of Finance or the Controller, respectively. The Commission finds that the test claim statutes do not, by the plain language, require counties to calculate, or to verify, the amounts required to be reduced during the 2004-2005 and 2005-2006 fiscal years, but that the VLF Swap does require counties to calculate the adjustment amount beginning in the 2006-2007 fiscal year. The Commission finds that none of the statutory exclusions from reimbursement found in section 17556 are applicable to these activities in the 2004-2005 and 2005-2006 fiscal years, but beginning in 2006-2007, all counties, except for the City and County of San Francisco, are authorized by section 97.75 to charge cities within their jurisdiction fees in an amount sufficient to pay for the administrative costs of the VLF Swap and

the Triple Flip required by sections 97.70 and 97.68 of the Revenue and Taxation Code. Therefore, reimbursement for the VLF Swap and Triple Flip must end in the 2006-2007 fiscal year for all counties, except the City and County of San Francisco, because they no longer incur increased costs mandated by the state, by virtue of their authority to charge the incurred costs to cities. However, because the City and County of San Francisco is not relieved of any incurred costs by the operation of the fee authority provided, the City and County continues to be eligible for reimbursement during and after the 2006-2007 fiscal year for the VLF Swap and the Triple Flip.

COMMISSION FINDINGS

I. Chronology

- 08/12/2005 Claimant, County of Los Angeles, filed the test claim with the Commission on State Mandates (Commission).
- 06/09/2008 Claimant submitted supplemental information regarding fee authority offsets.

II. Introduction

This test claim alleges reimbursable state-mandated increased costs on the basis of three statutes, which added or amended sections of the Government Code, the Health and Safety Code, and the Revenue and Taxation Code. Only the Health and Safety Code and Revenue and Taxation Code provisions have been pled. The test claim statutes shifted and swapped revenue in three areas: the Educational Revenue Augmentation Fund (ERAF) established by each county; making the Vehicle License Fund (VLF) Swap permanent; and the “triple flip” of sales and use taxes to service debt payments on State Economic Recovery Bonds, “back-filled” from the ERAF, which was in turn replaced by direct subventions from the General Fund. The end result was a savings to the state of \$1.3 billion.⁴

The Role of Property Taxes

Historically, local governments, including school districts, were funded largely by property taxes: the California Supreme Court in *Serrano v. Priest* observed that “by far the major source of school revenue is the local real property tax.”⁵ But because not every locality is graced with similar property values (i.e., the tax *base*), or a similar degree of ability and willingness to endure increased *rates* on property within the locality, “this funding scheme invidiously discriminates against the poor because it makes the quality of a child’s education a function of the wealth of his parents and neighbors.”⁶ Therefore the longstanding reliance on property taxes for school district funding, and the resulting inequality, gave rise to corrective legislative action, in the form of SB 90 (Stats. 1972, ch. 1406), “which established a system of revenue controls that limited the maximum amount of general purpose state and local revenue that a district could receive.” A key purpose of SB 90 was to bring higher- and lower-revenue districts closer to the statewide average over time, by applying a differential annual increase in funding to account for inflation

⁴ Exhibit B, Test Claim Volume II, at p. 165 [Committee Analysis of AB 2115].

⁵ *Serrano v. Priest* (*Serrano I*) (1971) 5 Cal.3d 584, at p. 592.

⁶ *Id.*, at p. 589.

(greater increases for lower-revenue districts than for higher-revenue districts). In 1976, the California Supreme Court held in *Serrano v. Priest* (1976) 18 Cal3d 728 (*Serrano II*) that SB 90's corrective efforts had not sufficiently addressed the problem of district wealth disparities leading to disparities in educational quality.⁷

In response to *Serrano II*, the Legislature passed AB 65 (Stats. 1977, ch. 894), which provided for state assistance to poorer districts if their revenues fell below a scheduled amount.⁸ But before AB 65 was to take effect, "the voters passed Proposition 13 in 1978, which fundamentally restricted the ability of local governments to raise funds to finance schools through local property tax revenues."⁹ Proposition 13, most significantly, limited the tax rates applicable to real property, and limited the rate of increase of the underlying assessed value; it also provided that future changes to state taxes must be passed by two-thirds of the Legislature, and future changes to local taxes must be enacted by two-thirds of the electorate. These changes significantly hampered the ability of local governments to raise revenue when necessary, and gave rise to a number of further changes to assist the local governments in providing services, while protecting revenues, including article XIII B, section 6, enacted as Proposition 4 (1980).¹⁰

The ERAF Shifts

School and local government funding remained stable enough, with help from the state, until the state "faced an unprecedented budgetary crisis at the outset of fiscal year 1991-1992, with expenditures projected to exceed revenues by more than \$14 billion."¹¹ The Legislature answered this crisis by directing counties to create an ERAF, into which county auditors were directed to pour a percentage of property tax revenues previously allocated to cities, counties, redevelopment agencies, and special districts. The property tax revenues in the ERAF were then to be distributed to schools and community colleges, reducing the state's share of Proposition 98 minimum guarantee funding beginning in fiscal year 1992-1993.¹² A second ERAF shift was ordered in 1993,¹³ and concurrently "the state cushioned the loss of revenue to local governments through a variety of mitigation measures, including an additional sales tax...trial court funding reform, supplemental funding for special police protection districts, grants of authority to counties to reduce general assistance levels, loans for property tax administration and a one-time mitigation of \$292 million."¹⁴

⁷ *Serrano v. Priest* (*Serrano II*) (1976) 18 Cal.3d 728.

⁸ *County of Sonoma v. Commission on State Mandates* (*Sonoma*) (Cal. Ct. App. 1st Dist. 2000) 84 Cal.App.4th 1264, at p. 1272.

⁹ *Id.*, at p. 1273.

¹⁰ *Id.*, at pp. 1273-1274.

¹¹ *Sonoma, supra*, at p. 1274.

¹² Exhibit X, LAO Report, Insufficient ERAF, at p. 4.

¹³ *City of El Monte v. Commission on State Mandates* (Cal. Ct. App. 3d Dist. 2000) 83 Cal.App.4th 266, at p. 274.

¹⁴ *Sonoma, supra*, at p. 1276.

The redirecting of property taxes into the ERAF was upheld against constitutional challenge, with the court of appeal noting that the “entire law-making authority of the state, except the people’s right of initiative and referendum, is vested in the Legislature, and that body may exercise any and all legislative powers which are not expressly, or by necessary implication denied to it by the Constitution.” The court held that the principle “is of particular importance in the field of taxation,” and that “the Legislature’s authority to impose taxes and regulate the collection thereof exists unless it has been *expressly* eliminated by the Constitution.”¹⁵ The court noted “a historical fluidity in the fiscal relationship between local governments and schools,” and found nothing in the Constitution to restrict the Legislature’s ability to engage in “comprehensive legislative planning for the funding of both entities from a variety of sources, including property tax revenue.”¹⁶

In addition to being upheld against constitutional challenge, the amount shifted by the ERAF legislation, and thus suffered by local government, was also held not reimbursable under article XIII B, section 6.¹⁷ Forty-eight counties, including the County of Sonoma, which would become the plaintiff in the superior court action, brought a test claim before the Commission seeking reimbursement for the revenue lost by the ERAF shift. The claimants contended that article XIII B, section 6 required the state to reimburse the local governments for the portion of their property tax revenues that had been taken and shifted to schools through the creation and funding of the ERAFs in each county, pursuant to Statutes 1992, chapters 699 and 700 (SB 844). The Commission denied the claim, concluding that “although the test claim reduced county revenues, it did not impose a spending program.”¹⁸ The trial court disagreed, but the court of appeal for the first district upheld the Commission’s decision, finding that *actual increased costs* must be demonstrated, not merely *decreases in revenue*.¹⁹ The court distinguished the case from *Lucia Mar*, and *County of San Diego*, on the ground that in both of those cases the state had previously been solely responsible for the costs of the program in question, while school funding, the subject of the *Sonoma* action, had been a shared endeavor of the state and local governments, “subject to changing allocations of responsibility.”²⁰

In accord is *City of El Monte*, *supra*, in which ERAF losses incurred by redevelopment agencies were held not reimbursable, either to the city itself, or to the agency. In that case the court relied in part on *City of San Jose*,²¹ finding that “the shift of a portion of redevelopment agency funds

¹⁵ *County of Los Angeles v. Sasaki* (Cal. Ct. App. 2d. Dist. 1994) 23 Cal.App.4th 1442, at pp. 1453-1454 [internal citations omitted]. See also *San Miguel Consolidated Fire Protection District v. Davis* (Cal. Ct. App. 3d Dist. 1994) 25 Cal.App.4th 134 [article XIII A, section 1, does not limit the ability of the Legislature to apportion property tax revenues].

¹⁶ *Sasaki*, *supra*, at p. 1457.

¹⁷ *Sonoma*, *supra*, at pp. 1277-1289.

¹⁸ *Sonoma*, *supra*, at p. 1277.

¹⁹ *Id.*, at p. 1285.

²⁰ *Id.*, at p. 1287 [distinguishing from *Lucia Mar Unified School District v. Honig* (1988) 44 Cal.3d 830; *County of San Diego v. State of California* (1997) 15 Cal.4th 68].

²¹ (1996) 45 Cal.App.4th 1802.

to local schools did not create a reimbursable state mandate,” because the shift was from one local entity to another. The court also held, alternatively, that because the shifted funds were permitted, pursuant to the statute, to be paid from *any legally available source*, including tax increment financing, the legislation did not impose costs that could be recovered solely from *proceeds of taxes*, within the meaning of article XIII B, section 6. Tax increment financing, specifically, “the most important method of financing employed by a redevelopment agency,”²² had already been established as a funding source other than “proceeds of taxes.”²³ Accordingly, “under the reasoning of *County of Fresno v. State of California*, 53 Cal.3d at pp. 486-487, the ERAF legislation did not impose a reimbursable state mandate.”

However, the administrative activities conducted under the prior ERAF statutes, and the costs incurred by counties to shift and transfer funds, *were found to be reimbursable*, in a separate test claim. In its statement of decision on *Allocation of Property Tax Revenues* (CSM-4448), the Commission found that “the provisions of Revenue and Taxation Code sections 97, 99.01, 97.02, 97.03, 97.035, 97.5, 98, and 99, as added or amended as specified herein, do impose a new program or higher level of service...by requiring counties to redesign the terms, conditions, rules, and formulas for reallocating California’s local property tax revenues.” In that test claim, the Commission found reimbursable only “that portion of the new and additional accounting procedures that apply to school districts because counties are specifically forbidden from charging school districts for the administrative costs of allocating property taxes as specified and from recovering any lost school administrative fees by charging other types of jurisdictions.”²⁴

The current ERAF shift is limited to the 2004-2005 and 2005-2006 fiscal years, and impacts cities, counties, redevelopment agencies, special districts, and joint county special districts, requiring these entities to transfer a portion of revenues otherwise received to the ERAF. This shift relieves, temporarily, the state’s burden in meeting its obligation to fund education at a minimum level. However, as discussed below, the ERAF moneys are also called upon to replace the VLF backfill payments and the sales and use tax revenue losses due to dedicating those funds to the repayment of economic recovery bonds authorized in Proposition 57.

The VLF Swap

The Vehicle License Fee (VLF) has been, since its inception in 1935, primarily and traditionally a local government revenue resource.²⁵ The fee is based on the purchase price of the vehicle, and indexed to decline as the vehicle depreciates. Beginning in the late 1990’s the Legislature reduced the VLF rates, formerly set at two percent of the price of the vehicle, depreciating year over year; and “back-filled” the lost revenue to counties and cities from General Fund

²² *City of El Monte*, *supra*, 83 Cal.App.4th at p. 269.

²³ See *Brown v. Community Redevelopment Agency* (1985) 168 Cal.App.3d 1014; *Bell Community Redevelopment Agency v. Woosley* (1985) 169 Cal.App.3d 24.

²⁴ Test Claim Statement of Decision, *Allocation of Property Tax Revenues*, dated October 18, 1994 (CSM-4448), at pp. 18-19.

²⁵ Exhibit X, LAO Report: Insufficient ERAF, at p. 5.

allocations.²⁶ A trigger provision was included to *increase* the VLF when General Fund revenues were determined to be insufficient to backfill the losses, which then-Governor Davis instituted in 2003, shortly before losing office in the November 2003 recall election. After assuming office, then-Governor Schwarzenegger reversed the determination of insufficiency, and reinstated the back-fill payments and the lower VLF rates. Then in 2004, a new mechanism for reimbursing the reduced VLF revenue to local governments was developed, which was meant to provide “an element of increased security,” but also to save the state a substantial amount of money:

Specifically, the VLF Swap replaced the General Fund VLF backfill with property taxes redirected at the county level from (1) ERAF and, if ERAF revenues are not sufficient, from (2) nonbasic aid K-12 and community college districts. (All reductions in revenue to K-12 and community college districts are offset by additional state aid.)²⁷

The VLF Swap also provided that future growth in reimbursements would follow growth in property values within the community, by tying the annual calculation of the adjustment amount to the percentage change in gross taxable assessed valuation in the jurisdiction.

Triple Flip

The test claim statute, Statutes 2003, chapter 162 (AB 1766), created the Triple Flip as a means to provide a steady and dedicated funding stream to repay deficit financing bonds approved by the Legislature in Statutes 2003-2004, 1st Extraordinary Session, chapter 13 (AB 1X7).^{28,29} The legislatively-authorized bonds were challenged in the courts, and never issued.³⁰ Then in December 2003, the Legislature repealed and reenacted the Triple Flip,³¹ in a bill made

²⁶ Exhibit X, LAO Report: Insufficient ERAF, at p. 5. See Also Statutes 1998, chapter 322 (AB 2797).

²⁷ *Id.*, at p. 6.

²⁸ Statutes 2003-2004, 1st Extraordinary Session, chapter 13 (AB 1X7) was not pled in this test claim, but does not appear to impose any activities or tasks upon local government.

²⁹ Both Statutes 2003, chapter 162 (AB 1766) and Statutes 2003-2004, 1st Extraordinary Session, chapter 13 (AB 1X7) were enacted on August 2, 2003.

³⁰ Exhibit X, Voter Information Guide, Supplemental, March 2, 2004, at p. 7.

³¹ The repeal and reenactment of the Triple Flip had no effect on the underlying law with respect to mandates. See California Jurisprudence, 3d, Statutes, section 78 [“[I]f a new statute repeals an existing statute and they both legislate upon the same subject, and in many cases, the provisions of the two statutes are similar, and almost identical, and there never has been a moment of time since the passage of the existing statute when these similar provisions have not been in force, the new act should be construed as a continuation of the old with the modification contained in the new act.”] See also *In re Dapper*, 71 Cal.2d 184, at p. 189, citing *Sobey v. Molony*, 40 Cal.App.2d, 381, at p. 385 [“When a statute, although new in form, re-enacts an older statute without substantial change, even though it repeals the older statute, the new statute is but a continuation of the old. There is no break in the continuous operation of the old statute, and no abatement of any of the legal consequences of acts done under the old statute.”]

contingent upon voter approval of economic recovery bonds, to be placed on the March 2, 2004 ballot.³²

Then, in 2004, the voters approved Proposition 57, which created “a deficit-financing bond to address the state’s budget shortfall.” The LAO describes the triple flip as follows:

- Beginning in 2004-05, one-quarter cent of the local sales tax is used to repay the deficit-financing bond.
- During the time these bonds are outstanding, city and county revenue losses from the diverted local sales tax are replaced on a dollar-for-dollar basis with property taxes shifted from ERAF.
- K-12 and community college district tax losses from the redirection of ERAF to cities and counties, in turn, are offset by increased state aid.

The LAO projects that triple flip will end (i.e., the bonds will be repaid) by 2016-2017, and “the \$1.7 billion in ERAF monies that otherwise would have been used to fund the triple flip will be available for other uses—namely funding the VLF Swap and offsetting state K-14 expenditures.”³³

III. Positions of the Parties

Claimant’s Position

The claimant seeks reimbursement for the “close and daily collaboration of State and local revenue management officials” necessary to implement the “innovative revenue systems” that the state put in place in the test claim statutes.

The claimant alleges that the state saved \$1.3 billion in 2004-2005 and 2005-2006 by shifting and redirecting funds from the three sources, as discussed above. The claimant states:

Of course, reimbursement for the \$1.3 billion the State saved in reducing local governments' property tax revenues is not sought here. What is sought here is reimbursement for the increased costs which the County of Los Angeles and other counties throughout the State have incurred during 2004-05 [\$13,301,018] and will incur during 2005-06 [\$12,580,829] as an unavoidable consequence of complying with this test claim legislation.

The costs claimed herein meet the requirements for reimbursable costs under Section 6 of Article XIII B of the California Constitution. First, increased costs were incurred after July 1, 1980. Secondly, such costs were incurred as a result of statutes enacted on or after January 1, 1975. And, third, increased costs were

³² Statutes 2003-2004, 5th Extraordinary Session, chapter 2 (AB 5X9) was also not pled in this test claim, but added to section 97.68 only subdivision (g), the text of which had been in the uncodified section of Statutes 2003, chapter 162, and which does not impose any activities or tasks upon local government.

³³ Exhibit X, LAO Report: Insufficient ERAF, at pp. 4-5.

incurred to implement a new program or a higher level of service of an existing program.³⁴

The claimant also asserts that sections 17556(d), 17556(e), and 17556(f) do not apply to bar reimbursement. The claimant asserts that section 17556(d) is not applicable because charging fees or levies against cities is expressly prohibited by the test claim statutes (albeit only for the 2004-2005 and 2005-2006 fiscal years), and that therefore “the County has no authority to levy services charges, fees, or other assessments under the test claim legislation or under other authority.”³⁵ The claimant asserts that section 17556(e) does not bar reimbursement because “[n]o offsetting savings to local agencies or school districts were provided,” and because “no revenue that was specifically intended to fund the costs of the State mandates claimed herein was provided.” Finally, the claimant asserts that section 17556(f) is not applicable to bar reimbursement because, in the claimant’s view, the test claim statutes are not necessary to implement or reasonably within the scope of any voter-enacted ballot initiatives. The claimant cites Propositions 57 (March 2004), 1A, and 65 (November 2004), but argues that none implicate section 17556(f).³⁶

The claimant alleges also that it determined the costs of the test claim statutes, with the participation of twenty-four counties:

In order to develop and implement a compliant ancillary tax revenue allocation system, counties performed planning, implementation, State reporting, distribution and administrative duties not required under prior law. The costs of performing these duties were studied by twenty-four counties and are reported herein under the Cost Study section.

The claimant asserts that the planning activities include interpretation of the test claim statutes, and meeting and conferring with state officials to develop guidelines and a model for the shifts. The implementation activities alleged include establishing new accounts for the reallocated funds, reviewing the reduction amounts received from DOF, and “[i]nclusion of the ERAF III shift in the calculation of the County Property Tax Administrative Cost (SB2557).” The claimant also asserts that “[t]he County prepares voluminous, periodic, special State reports, required by the State Controller’s Office to monitor compliance with the subject laws.” Finally, the claimant also asserts that “County Auditor-Controller personnel were called upon to explain the new property tax revenue allocations under the subject laws,” and that “considerable staff time was involved in answering questions from the County’s local taxing jurisdictions regarding their specific allocation(s).”³⁷

³⁴ Exhibit A, Test Claim, at p. 11.

³⁵ Exhibit A, Test Claim, at p. 124.

³⁶ Exhibit A, Test Claim, at p. 126.

³⁷ Exhibit A, Test Claim, at pp. 90-98.

The claimant therefore has submitted a cost study, based on a survey of county staff, and including legislation analysis and other planning activities, as well as reviewing the amounts given by DOF, and other implementation activities, and administering the shifts.³⁸

State Agencies' Position(s)

No state agencies have filed comments on the test claim.

IV. Discussion

Article XIII B, section 6 of the California Constitution provides in relevant part the following:

Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the state shall provide a subvention of funds to reimburse such local government for the costs of such programs or increased level of service, except that the Legislature *may, but need not*, provide a subvention of funds for the following mandates:

- (1) Legislative mandates requested by the local agency affected.
- (2) Legislation defining a new crime or changing an existing definition of a crime.
- (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.

The purpose of article XIII B, section 6 is to “preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are ‘ill equipped’ to assume increased financial responsibilities because of the taxing and spending limitations that articles XIII A and XIII B impose.”³⁹ Thus, the subvention requirement of section 6 is “directed to state-mandated increases in the services provided by [local government] ...”⁴⁰

Reimbursement under article XIII B, section 6 is required when the following elements are met:

1. A state statute or executive order requires or “mandates” local agencies or school districts to perform an activity.⁴¹
2. The mandated activity either:
 - a. Carries out the governmental function of providing a service to the public; or
 - b. Imposes unique requirements on local agencies or school districts and does not apply generally to all residents and entities in the state.⁴²

³⁸ Exhibit A, Test Claim, at p. 98 and following.

³⁹ *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

⁴⁰ *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56.

⁴¹ *San Diego Unified School Dist. v. Commission on State Mandates (San Diego Unified School Dist.)* (2004) 33 Cal.4th 859, 874.

⁴² *Id.* at 874-875 (reaffirming the test set out in *County of Los Angeles, supra*, 43 Cal.3d 46, 56.)

3. The mandated activity is new when compared with the legal requirements in effect immediately before the enactment of the test claim statute or executive order and it increases the level of service provided to the public.⁴³
4. The mandated activity results in the local agency or school district incurring increased costs, within the meaning of section 17514. Increased costs, however, are not reimbursable if an exception identified in Government Code section 17556 applies to the activity.⁴⁴

The determination whether a statute or executive order imposes a reimbursable state-mandated program is a question of law.⁴⁵ The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.⁴⁶ In making its decisions, the Commission must strictly construe article XIII B, section 6, and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”⁴⁷

A. Some of the test claim statutes impose a mandated new program or higher level of service upon counties.

As noted above, the claimant seeks reimbursement for, in the words of the LAO, “the complex process county auditors follow to allocate ERAF and to reimburse cities and counties for the triple flip and VLF Swap.”⁴⁸ The following analysis will demonstrate that the operations required by the test claim statutes are indeed “complex,” and that the claimant has alleged increased costs as a result of these accounting processes not previously required. The Commission therefore finds that the test claim statutes impose a state-mandated new program or higher level of service upon counties.

1. Property Taxes/ERAF III Shift

Revenue and Taxation Code sections 97.71, 97.72, and 97.73, as added by Statutes 2004, chapter 211 (SB 1096), and amended by Statutes 2004, chapter 610 (AB 2115), provide for shifting funds from cities, counties, cities and counties, and special districts, to a county’s ERAF, for the 2004-2005 and 2005-2006 fiscal years. Likewise, Health and Safety Code sections 33681.12, added by Statutes 2004, chapter 211 (SB 1096); 33681.13 and 33681.14, added by Statutes 2004, chapter 211 (SB 1096) and amended by Statutes 2004 chapter 610 (AB 2115); and 33681.15, added by Statutes 2004, chapter 610 (AB 2115), provide for shifting funds from redevelopment

⁴³ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 874-875, 878; *Lucia Mar Unified School District v. Honig* (1988) 44 Cal.3d 830, 835.

⁴⁴ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (Cal. Ct. App. 1st Dist. 2000) 84 Cal.App.4th 1265, 1284; Government Code sections 17514 and 17556.

⁴⁵ *County of San Diego*, *supra*, 15 Cal.4th 68, 109.

⁴⁶ *Kinlaw v. State of California* (1991) 53 Cal.3d 482, 487.

⁴⁷ *County of Sonoma*, *supra*, 84 Cal.App.4th 1265, 1280 [citing *City of San Jose*, *supra*].

⁴⁸ Exhibit X, LAO Report: Insufficient ERAF, at p. 7.

agencies to a county's ERAF for the 2004-2005 and 2005-2006 fiscal years. The claimant alleges that these sections impose state-mandated requirements upon counties to reduce, as directed by the statutes, and in amounts identified by the Controller, revenues otherwise allocated to local entities, including cities, counties, special districts, and redevelopment agencies, and to deposit those moneys in the ERAF.

The claimant also alleges reimbursable activities under sections 97.31, as amended by Statutes 2004, chapter 211 (SB 1096); 97.77, as added by Statutes 2004, chapter 211 (SB 1096); and 98.02, as amended by Statutes 2004, chapter 211 (SB 1096), as discussed below.⁴⁹

a. *Revenue and Taxation Code section 97.71 (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats. 2004, ch. 610 (AB 2115)).*

Section 97.71 defines the method of calculating the ERAF III shift amount for each city, county, and city and county. The claimant concedes that "[t]he State Controller is responsible for making these calculations and notifies each County Auditor-Controller of the amounts to shift."⁵⁰ Therefore, from the outset it is clear that only the reduction and transfer of funds, and *not the calculation of the amounts* to reduce and transfer, constitute the mandated activities required by the plain language of the statute.

Section 97.71(a) provides dollar-amount reductions for each county, from the total revenue required to be allocated under section 97.70, to take place in the 2004-2005 and 2005-2006 fiscal years only.⁵¹ For a city and county (i.e., the city and county of San Francisco), paragraph (b)(1) provides for an additional reduction of total revenue allocated under section 97.70 based on the fraction created by the amount of money *allocated to the city and county* from the Motor Vehicle License Fee Account for the 2002-2003 fiscal year, divided by the amount of money *allocated among all cities and counties* from the Motor Vehicle License Fee Account for the 2002-2003 fiscal year (which yields a fraction representing the city and county of San Francisco's portion of total statewide revenues from the Motor Vehicle License Fee Account); multiplied by the intended total reduction for all counties and cities and counties of \$350 million.

For all other cities, the reduction in total revenue is allocated among the cities based on each city's share of Motor Vehicle License Fee revenues, sales and use tax revenues, and ad valorem property tax revenues, compared to those three revenue sources for all cities. The calculation required is as follows:

The first reduction factor is the revenue received by *each* city under the Transportation Tax Fund for 2002-2003, divided by the revenue received by *all* cities from the Transportation Tax Fund for 2002-2003, multiplied by thirty three and one-third percent, multiplied by \$350 million less the amount determined for the city and county of San Francisco in paragraph (b)(1).

The second reduction factor is the revenue received by contract with the State Board of Equalization from sales and use taxes by *each* city, divided by the revenue received from sales

⁴⁹ Exhibit A, Test Claim, at pp. 73-82.

⁵⁰ Exhibit A, Test Claim, at p. 54.

⁵¹ Revenue and Taxation Code section 97.71(a) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

and use taxes by *all* cities, multiplied by thirty three and one-third percent, multiplied by \$350 million less the amount determined for the city and county in paragraph (b)(1).

The third reduction factor is the revenue received from ad valorem property taxes by *each* city, divided by the ad valorem property taxes received by *all* cities, multiplied by multiplied by thirty three and one-third percent, multiplied by \$350 million less the amount determined for the city and county in paragraph (b)(1).⁵²

The total reduction calculated for any city “shall not be less than 2 percent, nor more than 4 percent, of the general revenues of the city, as reported in the 2001-02 edition of the State Controller’s Cities Annual Report.” If the amount determined exceeds 4 percent of a city’s general revenues, the amount of the excess shall be allocated to other cities in proportionate shares.⁵³

The section provides that a city may, in lieu of reduction of revenues, “transmit to the county auditor for deposit in the county Educational Revenue Augmentation Fund an amount equal to that reduction.”⁵⁴

These calculations are, in the words of the LAO, “complex.” And the operations required are alleged to result in substantial time and expense being incurred by county auditors, as discussed below. However, as noted in the test claim, the “State Controller is responsible for making these calculations and notifies each County Auditor-Controller of the amounts to shift.”⁵⁵ Performing the necessary calculations is therefore not a mandated activity; only reducing the revenues as directed is mandated.

Once the reductions are made, as directed, the section requires that the amount of revenue “that is not allocated to a county, city and county, or a city as a result of subdivisions (a) and (b), and that amount that is received by the county auditor under paragraph (5) of subdivision (b) (an equal amount in lieu of the reduction), shall be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of Section 97.3.”⁵⁶ Section 97.3 is not amended by the test claim statutes, nor pled in this test claim, and therefore the Commission does not here consider whether section 97.3, addressing the allocation of funds, imposes reimbursable state-mandated activities upon the counties.

The activities required of county auditors to reduce revenue as directed and deposit money in the county’s ERAF are mandatory, based on the plain language of the statute. The activities are also

⁵² Revenue and Taxation Code section 97.71(b)(2) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁵³ Revenue and Taxation Code section 97.71(b)(4) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁵⁴ Revenue and Taxation Code section 97.71(b)(5) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁵⁵ Exhibit A, Test Claim Filing, at p. 54. See also Revenue and Taxation Code section 97.71(b)(3) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁵⁶ Revenue and Taxation Code section 97.71(c) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

new, and are required in addition to the ERAF shifts established in the 1990's, as discussed above. The additional, and temporary, ERAF shifts required for fiscal years 2004-2005 and 2005-2006 were not required under prior law. Finally, the activities required fall uniquely upon local government.⁵⁷ Therefore the activities to reduce revenue as directed and deposit money in the county's ERAF impose a mandated new program or higher level of service upon counties, within the meaning of article XIII B, section 6.

The Commission finds that section 97.71 as added by Statutes 2004, chapter 211 (SB 1096), and amended by Statutes 2004, chapter 610 (AB 2115), imposes a mandated new program or higher level of service upon the counties to perform the following activities during fiscal years 2004-2005 and 2005-2006 only:

- Reduce revenue otherwise required to be allocated to each county, for the 2004-2005 and 2005-2006 fiscal years only, by the amounts listed in Revenue and Taxation Code section 97.71(a)(1), and deposit that amount in the county's ERAF.⁵⁸
- Reduce revenue otherwise required to be allocated to a city and county, for the 2004-2005 and 2005-2006 fiscal years only, by an amount identified by the Controller pursuant to Revenue and Taxation Code section 97.71 (b)(2-3), and deposit that amount in the county's ERAF.⁵⁹
- Reduce revenue otherwise required to be allocated to each city within the county, for the 2004-2005 and 2005-2006 fiscal years only, by an amount identified by the Controller pursuant to Revenue and Taxation Code section 97.71(b)(2-3), and deposit that amount in the county's ERAF.⁶⁰
- Where applicable, accept from a city, in lieu of reduction of that city's revenues, an amount equal to the required reduction, and deposit those moneys in the county's ERAF.⁶¹

Reimbursement is not required for calculating the amounts of revenue otherwise required to be allocated to a city, county, or city and county, which must be reduced and deposited in the county ERAF.⁶²

⁵⁷ Revenue and Taxation Code section 97.71(b)(3) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁵⁸ Revenue and Taxation Code section 97.71(a)(1); (c) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁵⁹ Revenue and Taxation Code section 97.71(b); (c) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁶⁰ Revenue and Taxation Code section 97.71(c) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁶¹ Revenue and Taxation Code section 97.71(b)(5) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁶² Revenue and Taxation Code section 97.71(b)(3) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

b. *Revenue and Taxation Code sections 97.72, 97.73, and 97.77 (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats. 2004, ch. 610 (AB 2115))*

Sections 97.72 and 97.73, as added by Statutes 2004, chapter 211 (SB 1096), and amended by Statutes 2004, chapter 610 (SB 2115), provide for reductions of ad valorem property tax revenue otherwise required to be allocated to special districts, and require the county to reduce the revenue, as directed, and deposit the reduced amounts in the county's ERAF. Sections 97.72 and 97.73, in the claimant's words, "define the method of calculating the ERAF III shift amount for each special district," but again the claimant notes that the County Auditor-Controller will be notified of the amounts to shift.⁶³ The claimant alleges that counties have incurred increased costs due to implementation of the ERAF III shift, requiring "the close collaboration of State as well as local officials."⁶⁴

Section 97.72 describes the amount of ad valorem property tax revenue to be shifted from each enterprise special district to the county's ERAF, on the basis of amounts determined by the Controller, and passed along to the county auditor by way of the Director of Finance.⁶⁵ For a special district located in more than one county, the county auditor must prorate the total shift amount among the affected counties based on the ad valorem property taxes allocated to the district from *each* county.⁶⁶ Section 97.72 provides that the amount of ad valorem property tax revenue "that is not allocated to an enterprise special district as a result of subdivision (a) shall instead be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in Section 97.3."^{67,68}

Section 97.73 describes the amount of ad valorem property tax revenue to be shifted from each nonenterprise special district to the county's ERAF, on the basis of amounts determined by the Controller. If a special district is located in more than one county, the auditor of each county "shall implement that portion of the total reduction, required by subparagraph (A) with respect to that district, determined by the ratio of the amount of ad valorem property tax revenue allocated to that district from the county to the total amount of ad valorem property tax revenue allocated

⁶³ Exhibit A, Test Claim, at p. 58.

⁶⁴ Exhibit A, Test Claim, at p. 66.

⁶⁵ Revenue and Taxation Code section 97.72(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁶⁶ Exhibit A, Test Claim Filing, at pp. 58; Revenue and Taxation Code section 97.72 (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)) Although the section states that for multi-county special districts a county auditor "shall implement that portion of the total reduction," pursuant to paragraph (a)(1), the Controller is still required to determine the amount of revenue reductions required for each special district "required by paragraph (1)," pursuant to paragraph (a)(2).

⁶⁷ Revenue and Taxation Code section 97.72(b) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁶⁸ As noted above, Section 97.3 is not amended by the test claim statutes, nor pled in this test claim, and therefore the Commission does not here consider whether section 97.3 imposes reimbursable state-mandated activities upon the counties.

to that district from all counties.”⁶⁹ And, like section 97.72, the statute provides that the amounts not allocated to a nonenterprise special district “shall instead be deposited in the county Educational Revenue Augmentation Fund and shall be allocated as specified in subdivision (d) of section 97.3.”^{70, 71}

The activities required of county auditors are mandatory, based on the plain language of the statute. Auditors are required to make the reductions based on the amounts determined by the Controller and conveyed to the auditor, and deposit the reduced amounts in the county’s ERAF in each of the 2004-2005 and 2005-2006 fiscal years. The activities are also new; the ERAF program was created in 1992, and amended in 1993, but the additional ERAF shifts required for fiscal years 2004-2005 and 2005-2006 were not required under prior law.⁷² Finally, the activities required fall uniquely upon local government.⁷³ Therefore the activities of reducing the revenue as directed and depositing money in the county’s ERAF impose a mandated new program or higher level of service upon counties, within the meaning of article XIII B, section 6.

Section 97.77 provides that special districts, both enterprise and nonenterprise, *shall not pledge*, on or after July 1, 2004, and before June 30, 2006, through a bond covenant to pay debt service costs on debt instruments issued by the district, any ad valorem property tax revenue that would otherwise be dedicated to the reduction required by Sections 97.72 and 97.73. This section is prohibitive, not mandatory, and does not impose any mandated activities upon local government.

Sections 97.72 and 97.73, as added by Statutes 2004, chapter 211 (SB 1096), and amended by Statutes 2004, chapter 610 (AB 2115), impose a mandated new program or higher level of service for each county to perform the following activities during fiscal years 2004-2005 and 2005-2006 only:

- Reduce, during fiscal years 2004-2005 and 2005-2006, the amount of ad valorem property tax otherwise required to be allocated to an enterprise special district, including an enterprise special district located in more than one county, in

⁶⁹ Revenue and Taxation Code section 97.73(a)(1)(C) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)). As with section 97.72, above, although the section states that for multi-county special districts a county auditor “shall implement that portion of the total reduction,” the Controller is still required to determine the amount of revenue reductions required for each special district “required by paragraph (1),” pursuant to paragraph (a)(2).

⁷⁰ Revenue and Taxation Code section 97.73(b) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁷¹ As noted above, Section 97.3 is not amended by the test claim statutes, nor pled in this test claim, and therefore the Commission does not here consider whether section 97.3 imposes reimbursable state-mandated activities upon the counties.

⁷² See *City of Alhambra v. County of Los Angeles* (2012) 55 Cal.4th 707, at p. 714 [discussing the “permanent base shifts required by ERAF I and ERAF II”].

⁷³ Revenue and Taxation Code section 97.72(a)(2); 97.73(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

amounts determined by the Controller and received from the Director of Finance, for each enterprise special district in the county.⁷⁴

- Deposit the amounts reduced in fiscal years 2004-2005 and 2005-2006 from each enterprise special district in the county's ERAF.⁷⁵
- Reduce, during fiscal years 2004-2005 and 2005-2006, the amount of ad valorem property tax otherwise required to be allocated to a nonenterprise special district, including a nonenterprise special district located in more than one county, in amounts determined by the Controller for each special district in each county.⁷⁶
- Deposit the amounts reduced in fiscal years 2004-2005 and 2005-2006 from each nonenterprise special district in the county's ERAF.⁷⁷

Reimbursement is not required for calculating the amounts of ad valorem property tax otherwise required to be allocated to an enterprise or nonenterprise special district which must be reduced and deposited in the county ERAF.⁷⁸

c. Health and Safety Code sections 33681.12, 33681.13, 33681.14, and 33681.15 (as added or amended by Statutes 2004, chapter 211 (SB 1096) and Statutes 2004, chapter 610 (AB 2115))

Section 33681.12 provides that a redevelopment agency shall, for the 2004-2005 and 2005-2006 fiscal years, prior to May 10, "remit an amount equal to the amount determined for that agency ... to the county auditor for deposit in the county's Educational Revenue Augmentation Fund." The county auditor, in turn, must receive the funds from the redevelopment agency and deposit those funds in the county's ERAF. Paragraph (a)(2) describes how the Director of Finance determines the amount for each agency, and subparagraphs (a)(2)(J) and (K) require the Director to notify each agency and each legislative body, and each county auditor, of the amounts determined.⁷⁹ A redevelopment agency may use any funds that are legally available and not obligated for other use in order to make the allocation required. The "legislative body," defined as "the city council, board of supervisors, or other legislative body of the community,"⁸⁰ "shall

⁷⁴ Revenue and Taxation Code section 97.72(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁷⁵ Revenue and Taxation Code section 97.72(b) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁷⁶ Revenue and Taxation Code section 97.73(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁷⁷ Revenue and Taxation Code section 97.73(b) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁷⁸ Revenue and Taxation Code sections 97.72(a)(2); 97.73(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁷⁹ Health and Safety Code section 33681.12(a) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

⁸⁰ Health and Safety Code section 33007 (Stats. 1963, ch. 1812).

by March 1 report to the county auditor as to how the agency intends to fund the allocation required by this section.”⁸¹ The county auditor, in turn, must receive that information from the legislative body, based on the plain language of the statute.

Section 33681.13 provides that a redevelopment agency may allocate less than the amount required under section 33681.12, if necessary to service existing indebtedness. The redevelopment agency must adopt a resolution prior to December 31 of the fiscal year, identifying each existing indebtedness and the amounts owed. A redevelopment agency is required, if constrained by existing indebtedness and thereby unable to remit the amount required under section 33681.12, to enter into an agreement with the legislative body of the county or city where the redevelopment agency is located by February 15 of the applicable fiscal year to fund the payment of the difference between the amount required under section 33681.12 and the amount available for allocation by the agency. If the agency fails to transmit the full amount required by section 33681.12, is precluded by court order from transmitting that amount, or is otherwise unable to meet its full obligation, the county auditor, “by no later than May 15 of the applicable fiscal year, shall transfer any amount necessary to meet the obligation determined for that agency...from the legislative body’s allocations pursuant to Chapter 6 (commencing with Section 95)...of the Revenue and Taxation Code.”⁸²

Section 33681.14 provides that a legislative body may, in lieu of the remittance required by section 33681.12 “prior to May 10 of the applicable fiscal year, remit an amount equal to the amount determined for the agency...to the county auditor for deposit in the county’s Educational Revenue Augmentation Fund.” If the legislative body reported to the county auditor that it intended to remit the amount on behalf of the redevelopment agency and the legislative body fails to transmit the full amount by May 10, “the county auditor, no later than May 15 of the applicable fiscal year, shall transfer an amount necessary to meet the obligation from the legislative body’s allocations pursuant to Chapter 6 (commencing with section 95)...of the Revenue and Taxation Code.” If the amount of the legislative body’s allocations are not sufficient to meet the obligation under section 33681.12, “the county auditor shall transfer an additional amount necessary to meet this obligation from the property tax increment revenue apportioned to the agency pursuant to Section 33670, provided that no moneys allocated to the agency’s Low and Moderate Income Housing Fund shall be used for this purpose.”⁸³

Section 33681.15 provides that a redevelopment agency may enter into an agreement with an authorized bond issuer, as defined, to obtain a loan from the issuer in order to make the payment required by section 33681.12. If the redevelopment agency fails to repay the loan in accordance with the schedule provided to the county auditor, the trustee for the bonds shall promptly notify the county auditor of the amount that is past due.⁸⁴ The county auditor shall reallocate from the county or city legislative body and shall pay, on behalf of the redevelopment agency, the past due amount from the first available proceeds of the property tax allocation that would otherwise

⁸¹ Health and Safety Code section 33681.12(d) (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats 2004, ch. 610 (AB 2115)).

⁸² Health and Safety Code section 33681.13 (added by Stats. 2004, ch. 211 (SB 1096)).

⁸³ Health and Safety Code section 33681.14 (added by Stats. 2004, ch. 211 (SB 1096)).

⁸⁴ Health and Safety Code section 33681.15(f) (added by Stats 2004, ch. 610 (AB 2115)).

be transferred to the legislative body.⁸⁵ While all other activities of sections 33681.12-33681.15, by their terms, would occur within fiscal years 2004-2005 or 2005-2006, the failure of a redevelopment agency to make timely payments on its loan from an authorized bond issuer could occur at some later time. If and when that failure occurs, it triggers the requirement of the county auditor to extract the funds from allocations otherwise required to be made to the county or city with which the redevelopment agency is associated. Therefore, this activity is not limited to the 2004-2005 and 2005-2006 fiscal years, as are all other ERAF III shift activities discussed in the above analysis.

As discussed in *City of El Monte v. Commission on State Mandates* (Cal. Ct. App. 3d Dist. 2000) 83 Cal.App.4th 266, a redevelopment agency is not an eligible claimant before the Commission.⁸⁶ However, there are mandated activities found in the plain language of the test claim statute, as noted above, imposed upon counties. Those activities that are imposed upon the counties constitute mandated new programs or higher levels of service. The activities are new, with respect to prior law, and the activities fall uniquely upon local government.

The Commission finds that Revenue and Taxation Code sections 33681.12, 33681.13, 33681.14, and 33681.15, as added or amended by Statutes 2004, chapter 211 (SB 1096), or Statutes 2004, chapter 610 (AB 2115), mandate a new program or higher level of service on counties as specified below:

For the county auditor to perform the following activities 2004-2005 and 2005-2006 fiscal years only:

- Receive funds directly from a redevelopment agency in the amount identified by the Director of Finance, and deposit those funds in the county's ERAF.⁸⁷
- Receive from the legislative body of the relevant city or county associated with a redevelopment agency, by March 1 of the applicable fiscal year, a report as to how the redevelopment agency intends to secure the funds required to be transferred to the county.⁸⁸
- If a redevelopment agency fails to transmit the full amount of funds required by Section 33681.12, is precluded by court order from transmitting that amount, or is otherwise unable to meet its full obligation pursuant to section 33681.12, by no later than May 15 of the applicable fiscal year, transfer any amount necessary to meet the obligations determined under section 33681.12 from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of the Revenue and Taxation Code.⁸⁹

⁸⁵ Health and Safety Code section 33681.15(g) (added by Stats 2004, ch. 610 (AB 2115)).

⁸⁶ See also, *Bell Community Redevelopment Agency v. Woosley*, (1985) 169 Cal.App.3d 24, at pp. 33-34; *Brown v. Community Redevelopment Agency*, (1985) 168 Cal.App.3d 1014 at p. 1020.

⁸⁷ Health and Safety Code section 33681.12(a) (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats 2004, ch. 610 (AB 2115)).

⁸⁸ Health and Safety Code section 33681.12(d) (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats 2004, ch. 610 (AB 2115)).

⁸⁹ Health and Safety Code section 33681.13(e) (added by Stats. 2004, ch. 211 (SB 1096))

- If the legislative body of the relevant city or county, pursuant to Section 33681.12(d), reported to the county auditor that it intended to remit the amount required on behalf of the redevelopment agency and the legislative body fails to transmit the full amount as authorized by section 33681.12 by May 10 of the applicable fiscal year, by no later than May 15 of the applicable fiscal year, transfer an amount necessary to meet the redevelopment agency's obligation pursuant to section 33681.12 from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of the Revenue and Taxation Code. If the amount of the legislative body's allocations are not sufficient to meet the redevelopment agency's obligation pursuant to section 33681.12, transfer an additional amount necessary to meet the redevelopment agency's obligation from the property tax increment revenue apportioned to the redevelopment agency pursuant to Section 33670, provided that no moneys allocated to the agency's Low and Moderate Income Housing Fund shall be used for this purpose.⁹⁰

For the county auditor to perform the following activity beginning July 1, 2004:

- If a redevelopment agency enters into an agreement with an authorized issuer, as defined, pursuant to section 33681.15, in order to obtain a loan, financed by bonds, to make the payment required by section 33681.12 to the county auditor for deposit in the county's ERAF, the county auditor shall receive a schedule of payments for that loan. And in the event the redevelopment agency fails to timely repay the loan in accordance with the schedule, the county auditor shall receive notification from the trustee for the bonds of the amount that is past due. The county auditor shall then reallocate funds from the legislative body of the community associated with a redevelopment agency and shall pay to the authorized issuer, on behalf of the redevelopment agency, the past due amount on the loan from the first available proceeds of the property tax allocation that would otherwise be transferred to the legislative body pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. This transfer shall be deemed a reallocation of the property tax revenue from the legislative body to the agency for the purpose of payment of the loan, and not as a payment by the legislative body on the loan.⁹¹

Reimbursement is not required to calculate the amount of moneys to be remitted to the county auditor by a redevelopment agency.⁹²

d. Revenue and Taxation Code sections 97.31, 98.02, and 97.77, as added or amended by Statutes 2004, chapter 211 (SB 1096), Statutes 2004, chapter 610 (AB 2115)

Section 97.31, as amended by Statutes 2004, chapter 211 (SB 1096) provides for reductions of ERAF shifts in the 1993-1994 fiscal year. The prior section provided as follows:

⁹⁰ Health and Safety Code section 33681.14(c) (added by Stats. 2004, ch. 211 (SB 1096)).

⁹¹ Health and Safety Code section 33681.15(e-g) (added by Stats 2004, ch. 610 (AB 2115)).

⁹² Health and Safety Code section 33681.12 (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats 2004, ch. 610 (AB 2115)).

The Director of Finance may direct the county auditor to reduce the amount of the transfer to the Educational Revenue Augmentation Fund determined pursuant to subdivision (a) of Section 97.3 for any eligible county in accordance with subdivision (b) of this section, and also shall reduce the amount of that transfer for certain counties in accordance with subdivision (c).

The amended section provides:

The Director of Finance shall direct the county auditor to reduce, in the 1993-94 fiscal year, the amount of the transfer to the Educational Revenue Augmentation Fund determined pursuant to subdivision (a) of Section 97.3 for any eligible county in accordance with subdivision (b) of this section, and also shall direct the county auditor to reduce, in the 1993-94 fiscal year, the amount of that transfer for certain counties in accordance with subdivision (c).

The claimant alleges that "Revenue and Taxation Code section 97.31 requires the County auditor to perform numerous duties at the request of the Department of Finance."⁹³ But any activities that might be found in the amended section are mandated for the 1993-1994 fiscal year, and are therefore outside the period of reimbursement for this test claim. The plain language of the amended section has no bearing on the 2004-2005 and 2005-2006 ERAF shift operations conducted by the counties.⁹⁴ The prior version of section 97.31 would have provided for reductions in the amounts shifted, without regard to the fiscal year in which the shift was to take place. If the statute had not been amended, its provision for reductions in the ERAF shift might have frustrated the intent of the Legislature with respect to the 2004-2005 and 2005-2006 fiscal year ERAF shifts, by permitting DOF to direct the county to reduce the amount of the ERAF shift in any given year. The Commission finds that section 97.31, as amended by Statutes 2004, chapter 211 (SB 1096) does not impose any new mandated activities upon local government within the period of reimbursement of this test claim.

Section 98.02 was amended by Statutes 2004, chapter 211 (SB 1096) to delete former subdivision (j), which required a county auditor to "compute an amount that is equal to 60 percent of the total amount transferred to all qualifying cities pursuant to this section..." There are no new mandated activities imposed by the deletion of this provision. The Commission finds that section 98.02, as amended, does not mandate a new program or higher level of service on counties and is, therefore, denied.

Section 97.77 provides that either an enterprise or nonenterprise special district "shall not pledge...through a bond covenant to pay debt service costs on debt instruments issued by the district, any ad valorem property tax revenue that would otherwise be dedicated to the reduction required by Sections 97.72 and 97.73." This section, as added by Statutes 2004, chapter 211 (SB 1096), prohibits certain actions by special districts, and does not impose any new mandated

⁹³ Exhibit A, Test Claim Filing, at p. 73.

⁹⁴ Moreover, even if the statute is read to provide that DOF shall direct a county auditor, in the current year, to retroactively reduce allocations made in the 1993-1994 fiscal year, the counties have not pled any executive orders made by DOF, and therefore no reimbursable activities are found on the basis of this section.

activities on counties. Section 97.77, as added, does not mandate a new program or higher level of service on counties and is, therefore, denied.

2. Vehicle License Fee Swap

The VLF Swap requires counties to redirect property taxes from the ERAF, or from school districts and community college districts if the ERAF is insufficient, in order to provide a more stable source of funding for city and county governments. The VLF Swap also provides funding levels that increase with property values in each successive year.⁹⁵

a. *Revenue and Taxation Code sections 97.70 and 97.76 (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats. 2004, ch. 610 (AB 2115))*

Section 97.70 provides that a county auditor shall reduce the total amount of ad valorem property tax otherwise required to be allocated to a county's ERAF by the countywide VLF adjustment amount.⁹⁶ The section provides also that if, after performing the adjustments and allocations required by section 97.68, "there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county Educational Revenue Augmentation Fund for the auditor to complete the allocation reduction," the auditor shall reduce the total amount of ad valorem property tax revenue otherwise required to be allocated to school districts and community college districts in the county, in order to yield the remainder of the countywide VLF adjustment amount. Direct reductions to school districts and community college districts are made in proportion to each district's share of total ad valorem property tax revenue.⁹⁷ However, direct reductions to school districts and community college districts are prohibited for so-called "basic aid" districts, or those districts for which local revenues are sufficient to fund schools to the level required by Proposition 98.⁹⁸ The countywide VLF adjustment amount is allocated to the Vehicle License Fee Property Tax Compensation Fund established in the treasury of each county.⁹⁹

The auditor is required to allocate the moneys in the Vehicle License Fee Property Tax Compensation Fund to each city in the county, and to the county or city and county, based on

⁹⁵ Exhibit X, LAO Report, Insufficient ERAF, at p. 7.

⁹⁶ Revenue and Taxation Code section 97.70(a)(1)(A) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

⁹⁷ Revenue and Taxation Code section 97.70(a)(1)(B) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

⁹⁸ Revenue and Taxation Code section 97.70(a)(1)(B) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)). See also Revenue and Taxation Code section 95, defining "excess tax school entity," also known as "basic aid" schools or school districts; Exhibit X, LAO Report: Insufficient ERAF, at p. 10 ["...state law does not allow county auditors to shift property taxes from basic aid districts to fund the VLF swap..."].

⁹⁹ Revenue and Taxation Code section 97.70(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

each entity's VLF adjustment amount.¹⁰⁰ The auditor allocates one-half of the entity's VLF adjustment amount on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year.¹⁰¹ The calculations required to determine the VLF adjustment amounts are as follows:

(1) "Vehicle license fee adjustment amount" for a particular city, county, or a city and county means, subject to an adjustment under paragraph (2) and Section 97.71, all of the following:

(A) For the 2004–05 fiscal year, an amount equal to the difference between the following two amounts:

(i) The estimated total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004–05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Pt. 5 (commencing with Section 10701) of Div. 2) was 2 percent of the market value of a vehicle, as specified in Section 10752 and 10752.1 as those sections read on January 1, 2004.

(ii) The estimated total amount of revenue that is required to be distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004–05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this clause.

(B) (i) Subject to an adjustment under clause (ii), for the 2005–06 fiscal year, the sum of the following two amounts:

(I) The difference between the following two amounts:

(Ia) The actual total amount of revenue that would have been deposited to the credit of the Motor Vehicle License Fee Account in the Transportation Tax Fund, including any amounts that would have been certified to the Controller by the auditor of the County of Ventura under subdivision (j) of Section 98.02, as that section read on January 1, 2004, for distribution under the law as it read on January 1, 2004, to the county, city and county, or city for the 2004–05 fiscal year if the fee otherwise due under the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2) was 2 percent of the market value of a vehicle, as specified in Sections 10752 and 10752.1 as those sections read on January 1, 2004.

¹⁰⁰ Revenue and Taxation Code section 97.70(b)(1) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹⁰¹ Revenue and Taxation Code section 97.70(b)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

(Ib) The actual total amount of revenue that was distributed from the Motor Vehicle License Fee Account in the Transportation Tax Fund to the county, city and county, and each city in the county for the 2004–05 fiscal year under Section 11005, as that section read on the operative date of the act that amended this subclause.

(II) The product of the following two amounts:

(IIa) The amount described in subclause (I).

(IIb) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city’s jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city’s previous jurisdictional boundaries, without regard to the change in that city’s jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city’s current jurisdictional boundaries.

(ii) The amount described in clause (i) shall be adjusted as follows:

(I) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is greater than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be increased by an amount equal to this difference.

(II) If the amount described in subclause (I) of clause (i) for a particular city, county, or city and county is less than the amount described in subparagraph (A) for that city, county, or city and county, the amount described in clause (i) shall be decreased by an amount equal to this difference.

(C) For the 2006–07 fiscal year and for each fiscal year thereafter, the sum of the following two amounts:

(i) The vehicle license fee adjustment amount for the prior fiscal year, if Section 97.71 and clause (ii) of subparagraph (B) did not apply for that fiscal year, for that city, county, and city and county.

(ii) The product of the following two amounts:

(I) The amount described in clause (i).

(II) The percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years. For the first fiscal year for which a change in a city’s jurisdictional boundaries first applies, the percentage change in gross taxable assessed valuation from the prior fiscal year to the current fiscal year shall be calculated solely on the basis of the city’s previous jurisdictional boundaries, without regard to the change in that city’s jurisdictional boundaries. For each following fiscal year, the percentage change in gross taxable

assessed valuation from the prior fiscal year to the current fiscal year shall be calculated on the basis of the city's current jurisdictional boundaries.¹⁰²

The *countywide* VLF adjustment amount is defined as the sum of the VLF adjustment amounts for all entities in the county. On or before June 30 of each fiscal year, the auditor is required to report to the State Controller the VLF adjustment amount for the county and each city in the county for that fiscal year, based on the calculations required in section 97.70(c)(1).¹⁰³ However, for the 2004-2005 and 2005-2006 fiscal years, section 97.76 requires the Controller to determine the countywide VLF adjustment amount, and the VLF adjustment amounts for each city and county, as follows:

(a) On or before September 1, 2004, the Controller shall determine the countywide vehicle license fee adjustment amount, as defined in Section 97.70, for the 2004-05 fiscal year and the vehicle license fee adjustment amount, as defined in Section 97.70, for each city, county, and city and county for the 2004-05 fiscal year, and notify the county auditor of these amounts.

(b) On or before September 1, 2005, the Controller shall determine the amount specified in clause (i) of subparagraph (B) of paragraph (1) of subdivision (c) of Section 97.70 for each city, county, and city and county and notify the county auditor of these amounts.¹⁰⁴

Because the Controller is directed to calculate the adjustment amounts for the 2004-2005 and 2005-2006 fiscal years, the county auditor is only required to perform the above-described calculations under section 97.70(c)(1)(C), for the 2006-2007 fiscal year and after. The claimant requests reimbursement for “[r]eview of the VLF Adjustment amounts determined by the State Controller’s Office,” but no review is required by the plain language of the statutes. For the 2004-2005 and 2005-2006 fiscal years, the county auditor is only required to make the reductions in amounts identified by the Controller.

The reductions and shifts of funds described above are mandated, based on the plain language of the statutes. These activities are also new, with respect to prior law. Therefore, the test claim statutes mandate a new program or higher level of service, within the meaning of article XIII B, section 6.

The Commission finds that Revenue and Taxation Code section 97.70, as added by Statutes 2004, chapter 211 (SB 1096), and amended by Statutes 2004, chapter 610 (AB 2115), requires each county to perform the following new activities:

¹⁰² Revenue and Taxation Code section 97.70(c)(1) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹⁰³ Revenue and Taxation Code section 97.70(c)(3) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹⁰⁴ Revenue and Taxation Code section 97.76 (Stats. 2004, ch. 211 (SB 1096)).

Beginning July 1, 2004:

- Establish a Vehicle License Fee Property Tax Compensation Fund in the treasury of the county.¹⁰⁵ This is a one-time activity, by definition.
- Reduce the total amount of ad valorem property tax otherwise required to be allocated to a county's ERAF by the countywide VLF fee adjustment amount.¹⁰⁶
- If, after performing the adjustments and allocations required by section 97.68, there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county ERAF for the auditor to complete the allocation reduction, the auditor shall also reduce the total amount of ad valorem property tax revenue otherwise required to be allocated to all school districts and community college districts in the county, to produce the remainder of the countywide VLF adjustment amount. Reductions to school districts and community college districts shall be made in proportion to each district's share of total ad valorem property tax revenue. School districts and community college districts subject to reductions when ERAF moneys are insufficient shall not include any districts that are excess tax school entities, as defined in Revenue and Taxation Code section 95.¹⁰⁷
- Allocate the countywide VLF adjustment amount to the Vehicle License Fee Property Tax Compensation Fund established in the treasury of each county.¹⁰⁸
- Allocate the moneys in the Vehicle License Fee Property Tax Compensation Fund to each city in the county, and to the county or city and county, based on each entity's VLF adjustment amount.¹⁰⁹ Allocate one-half of the entity's VLF adjustment amount on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year.¹¹⁰
- On or before June 30 of each fiscal year, report to the Controller the VLF adjustment amount for the county and each city in the county for that fiscal year.¹¹¹

¹⁰⁵ Revenue and Taxation Code section 97.70(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹⁰⁶ Revenue and Taxation Code section 97.70(a)(1)(A) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹⁰⁷ Revenue and Taxation Code section 97.70(a)(1)(B) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹⁰⁸ Revenue and Taxation Code section 97.70(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹⁰⁹ Revenue and Taxation Code section 97.70(b)(1) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹¹⁰ Revenue and Taxation Code section 97.70(b)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

¹¹¹ Revenue and Taxation Code section 97.70(c)(3) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

Beginning July 1, 2006:

- Calculate each entity's VLF adjustment amount, and the countywide VLF adjustment amount, defined as the sum of the VLF adjustment amounts of all entities in the county, pursuant to section 97.70(c)(1)(C).¹¹²

This activity includes increasing the prior year's VLF fee adjustment amount for each entity based on the percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years.

Reimbursement is not required for calculating each entity's VLF adjustment amount for the 2004-2005 and 2005-2006 fiscal years.

- b. Sections 96.81, 98.02, and 97.75, as added or amended by Statutes 2004, chapter 211 (SB 1096), and Statutes 2004, chapter 610 (AB 2115)*

Section 96.81 is also alleged by the claimant to impose reimbursable state-mandated activities; section 96.81 provides as follows:

Notwithstanding any other provision of law, the property tax apportionment factors applied in allocating property tax revenues in a county for which a Controller's audit conducted under Section 12468 of the Government Code between July 1, 1993, and June 30, 2001, determined that an allocation method was required to be adjusted and a reallocation was required for prior fiscal years, are deemed to be correct. However, for the 2001-02 fiscal year and each fiscal year thereafter, property tax apportionment factors applied in allocating property tax revenues in a county described in the preceding sentence shall be determined on the basis of property tax apportionment factors for prior fiscal years that have been fully corrected and adjusted, pursuant to the review and recommendation of the Controller, as would be required in the absence of the preceding sentence.¹¹³

The claimant alleges that this provision requires the counties to "redo property tax apportionment factors applied in allocating property tax revenues in a county based on property tax apportionment factors for prior fiscal years that have been fully corrected and adjusted, pursuant to the review and recommendation of the State Controller's Office."¹¹⁴ But the plain language of the statute belies the existence of any new program or higher level of service. The first sentence above provides for a situation in which apportionment factors applied between 1993 and 2001 are deemed to be correct. The second sentence indicates that for the 2001-2002 fiscal year and after, apportionment factors must be determined on the basis of apportionment factors for prior fiscal year that have been fully corrected and adjusted, "*as would be required in the absence of*

¹¹² Revenue and Taxation Code section 97.70(c)(1)(C) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)). See also Revenue and Taxation Code section 97.76 (Stats. 2004, ch. 211 (SB 1096)).

¹¹³ Exhibit A, Test Claim Filing, at p. 33; Revenue and Taxation Code section 96.81 (Stats. 2004, ch. 211 (SB 1096)).

¹¹⁴ Exhibit A, Test Claim, Volume I, at p. 34.

the preceding sentence.” The Commission finds that no new mandated activities are imposed by this section; the section only provides for an exception, “deeming” correct the calculation of apportionment factors for prior years.

The claimant also requests reimbursement to “Calculate Unitary Tax Roll in excess of the 2%, beginning with fiscal year 2005-06. Note: AF91 for 2004-05. (See Volume III, pages 15-16).” It is unclear to which of the test claim statutes this activity refers. Moreover, pages 15-16 of Volume III of the claimant’s filing show no connection to any statute or code section, or any narrative explanation of the claimed activity. This activity is therefore denied.

Section 98.02, also pled, addresses a number of special treatments or dispensations for the county of Ventura. This section was amended by Statutes 2004, chapter 211 to delete subdivision (j), which required the auditor to “compute an amount that is equal to 60 percent of the total amount transferred to all qualifying cities pursuant to this section,” and to “certify that amount to the Controller for allocation of funds to the county pursuant to subdivision (a) of Section 11005.” The Commission finds that there are no new mandated activities imposed by the deletion of that subdivision.¹¹⁵

Section 97.75 provides that for the 2004-2005 and 2005-2006 fiscal years, “a county shall not impose a fee, charge, or other levy on a city, nor reduce a city’s allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70.” For the 2006-2007 fiscal year and each year thereafter, “a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.”¹¹⁶ Section 97.68, as discussed in this analysis, constitutes the bulk of the Triple Flip activities required of counties. Section 97.70, as discussed above, details the requirements of the VLF Swap. Section 97.75 provides that a county may levy fees or charges against cities for services provided relating to the Triple Flip and the VLF Swap, but not until the 2006-2007 fiscal year. The Commission finds that section 97.75, as added by Statutes 2004, chapter 211 (SB 1096), does not impose any mandated activities upon local government. However, section 97.75 is analyzed below with respect to whether counties have incurred increased costs mandated by the state.

Accordingly, the Commission finds that Sections 96.81, 98.02, and 97.75, as added or amended by Statutes 2004, chapter 211, and Statutes 2004, chapter 610 do not mandate a new program or higher level of service on counties.

3. Triple Flip Shift

In *City of Alhambra v. County of Los Angeles* the California Supreme Court explains the Triple Flip succinctly as follows:

In 2004, the voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the state to sell up to \$15 billion in bonds to close the state budget deficit. (Gov. Code, § 99050.) In order to create a dedicated revenue source to guarantee repayment of these bonds without raising taxes, the Legislature had passed already section 97.68, a temporary revenue measure that

¹¹⁵ Revenue and Taxation Code section 98.02 (Stats. 2004, ch. 211 (SB 1096)).

¹¹⁶ Revenue and Taxation Code section 97.75 (Stats. 2004, ch. 211 (SB 1096)).

shifts revenue in a three-stage process known as the “Triple Flip.” (Stats. 2003, 5th Ex.Sess.2003–2004, ch. 2, § 4.1.) In the first “flip,” 0.25 percent of local sales and use tax revenues are diverted to the state for bond repayment. (§§ 97.68, subd. (b)(2), 7203.1, 7204.) In the second “flip,” the lost local sales and use tax revenues are replaced by property tax revenue that would have been placed in the county ERAF but are instead set aside in a Sales and Use Tax Compensation Fund established in each county's treasury. (§ 97.68, subds.(a), (c)(1)-(6).) In the final “flip,” any shortfall to schools caused by the reduction of funds to the county ERAF is compensated out of the state's general fund. This so-called “Triple Flip” is slated to end once the Recovery Act bonds are repaid. (§§ 97.68, subd. (b)(1), 7203.1; Gov. Code, § 99006, subd. (b).)¹¹⁷

- a. Revenue and Taxation Code section 97.68 (added by Stats. 2003, ch. 162; amended by Stats. 2004, ch. 211 (SB 1096)).

Section 97.68 provides that during the “fiscal adjustment period,” the amount otherwise required to be allocated to a county's ERAF shall be reduced by the county auditor by the “countywide adjustment amount,” and deposited in a “Sales and Use Tax Compensation Fund” (SUTCF) established in the treasury of each county. The funds shifted from ERAF to the SUTCF are then to be back-filled by direct appropriations from the state to school districts and community colleges.¹¹⁸

During the fiscal adjustment period, “in lieu local sales and use tax revenues,” defined as “revenues that are transferred under this section to a county or city from a Sales and Use Tax Compensation Fund or an Educational Revenue Augmentation Fund,” shall be allocated among the county and cities in the county in amounts identified by Finance.¹¹⁹ Finance is required to identify the portion of the countywide adjustment amount to be allocated to each city and to the county, and notify the county auditor of those amounts. Note that the claimant requests reimbursement for “review of the countywide adjustment amounts,”¹²⁰ but no such review is required by the plain language of the statutes, as discussed below. A county auditor “shall allocate one-half of the amount [identified by Finance for each city and for the county] in each January during the fiscal adjustment period and shall allocate the balance of that amount in each May during the fiscal adjustment period.”¹²¹

At the end of each fiscal year, Finance recalculates the portions of the countywide adjustment amount estimated for the county, and for each city within the county, and notifies the county

¹¹⁷ *City of Alhambra v. County of Los Angeles* (2012) 55 Cal.4th 707, at pp. 715-716.

¹¹⁸ Revenue and Taxation Code section 97.68 (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)). See also, Exhibit X, LAO Report, Insufficient ERAF, at p. 5.

¹¹⁹ Revenue and Taxation Code section 97.68(c) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹²⁰ Exhibit A, Test Claim, Volume I, at p. 31.

¹²¹ Revenue and Taxation Code section 97.68(c)(2) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

auditor of the corrected amount.¹²² The county auditor then adjusts the allocation to that city or to the county in the following year, either transferring the difference from the SUTCF to the city or county, or reducing the amount otherwise allocated to the city or county and transferring that amount instead to the ERAF. If there are not sufficient funds remaining in the SUTCF to make the required adjustments, the county auditor shall transfer sufficient funds from the ERAF.

The fiscal adjustment period, during which these calculations and adjustments must be made, is defined as beginning in the 2004-2005 fiscal year, and extending until the Director of the Department of Finance notifies the State Board of Equalization that the period is over, and the bonds have been repaid.¹²³ That notification is provided for in Government Code 99006. Revenue and Taxation Code section 7203.1 explains also that when the notification provided for in section 99006 of the Government Code is made, the suspension of cities' and counties' authority to impose a 0.25% tax rate under Revenue and Taxation Code sections 7202 and 7203 is also ended (the 0.25% tax suspension is the first step of the Triple Flip, and represents the designated revenue stream for repaying the economic recovery bonds). Section 97.68(d) provides that when section 7203.1 "ceases to be operative," the countywide adjustment amount for the fiscal year in which that occurs is calculated differently, essentially providing for a pro-rata shift, based on the quarter of the fiscal year in which the suspension of sales and use tax authority is ended.¹²⁴

The activities required of county auditors are mandatory, based on the plain language of the statute. The activities are also new; these shifts were not required under prior law. Finally, the activities required fall uniquely upon local government, except where DOF is required to calculate and identify the amounts to adjust, and recalculate based upon actual sales and use taxes not transmitted in a given fiscal year.¹²⁵ Therefore the activities discussed above impose a mandated new program or higher level of service upon counties, within the meaning of article XIII B, section 6.

The remaining provisions of section 97.68 do not impose activities upon local government, but rather are prohibitive in nature. Section 97.68(e) provides that for the 2005-2006 fiscal year and thereafter, "the amounts determined under subdivision (a) of Section 96.1, or any successor to that provision, *may not reflect* any portion of any property tax revenue allocation required by this section for a preceding fiscal year." Section 97.68(f) provides that this section "*may not be construed* to do any of the following..." And section 97.68(g) states that existing tax exchange or revenue sharing agreements entered into prior to the operative date of this section shall be deemed to be temporarily modified to account for the reduced revenues. None of these provisions impose mandated activities upon counties, based on the plain language of the statute.

¹²² Revenue and Taxation Code section 97.68(c)(3) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹²³ Revenue and Taxation Code section 97.68(a-b) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹²⁴ Revenue and Taxation Code section 97.68(d) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹²⁵ *E.g.*, Revenue and Taxation Code section 97.68(b)(2); (c)(1) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

The Commission finds that Revenue and Taxation Code section 97.68, as added by Statutes 2003, chapter 162 (AB 1766), and amended by Statutes 2004, chapter 211 (SB 1096), mandates a new program or higher level of service on counties for the following activities, beginning in the 2004-2005 fiscal year:

- Establish a Sales and Use Tax Compensation Fund in the treasury of the county.¹²⁶ This is a one-time activity, by definition.
- During the fiscal adjustment period, reduce, by the countywide adjustment amount provided by the Department of Finance, the amount otherwise required to be allocated to a county's ERAF, and deposit that amount in the Sales and Use Tax Compensation Fund.¹²⁷

This section does not require the county to calculate the countywide adjustment amount; the amount is annually estimated by the Department of Finance, pursuant to section 97.68(b)(2), except in a fiscal year in which the suspension of 0.25 percent taxing authority is ended, pursuant to Revenue and Taxation Code section 7203.1.

- During the fiscal adjustment period, allocate revenues in the Sales and Use Tax Compensation Fund among the county and the cities in the county pursuant to the portions of the countywide adjustment amount identified by the Department of Finance for each city and for the county. Allocate one half of the amount identified for each city and for the county in each January during the fiscal adjustment period, and one half the amount identified for each city and for the county in each May during the fiscal adjustment period.¹²⁸

This section does not require the county auditor to calculate the portion of the countywide adjustment amount attributable to the county and each city within the county; the amounts are provided by the Department of Finance, pursuant to section 97.68(c)(1), and recalculated after the end of each fiscal year, pursuant to section 97.68(c)(3), except a fiscal year in which the suspension of 0.25 percent taxing authority is ended, pursuant to Revenue and Taxation Code section 7203.1.

- If the amount recalculated by the Department of Finance after the end of each fiscal year based on the actual amount of sales and use taxes not transmitted for the prior fiscal year is greater than the amount allocated to a city or to the county based on the portion of the countywide adjustment amount estimated by the Department of Finance, transfer an amount of ad valorem property tax revenue equal to this difference from the Sales and Use Tax Compensation Fund to that local agency.¹²⁹

¹²⁶ Revenue and Taxation Code section 97.68(a)(2) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹²⁷ Revenue and Taxation Code section 97.68(a-b) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹²⁸ Revenue and Taxation Code section 97.68(c) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹²⁹ *Ibid.*

- If the amount recalculated by the Department of Finance after the end of each fiscal year based on the actual amount of sales and use taxes not transmitted for the prior fiscal year is less than the amount allocated to a city or to the county based on the portion of the countywide adjustment amount estimated by the Department of Finance, in the fiscal year following the fiscal year for which the allocation was made, reduce the total amount of ad valorem property tax revenue otherwise allocated to that city or county from the Sales and Use Tax Compensation Fund by an amount equal to this difference and instead allocate this difference to the county ERAF.¹³⁰
- If there is an insufficient amount of moneys in a county's Sales and Use Tax Compensation Fund to make the necessary transfers, transfer from the county ERAF to the Sales and Use Tax Compensation Fund an amount sufficient to make the full amount of these transfers.¹³¹
- If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on October 1 of any fiscal year:
 - Allocate that portion of the countywide adjustment amount attributable to the county and each city within the county on or before January 31 of that fiscal year. The countywide adjustment amount shall be defined as the combined total revenue loss to the county and each city within the county, as estimated by the director of the Department of Finance based on the prior year's *first quarter* sales and use tax revenues transmitted under section 7204; *plus* the difference between 1) the total amount allocated from the Sales and Use Tax Compensation Fund among the county and the cities in the county pursuant to the portions of the countywide adjustment amount identified by the Department of Finance in the prior year; and 2) the actual amount of sales and use tax not transmitted to all entities in the county for the prior year as a result of the 0.25% suspension of local sales and use tax authority.
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the county

¹³⁰ *Ibid.*

¹³¹ *Ibid.*

Educational Revenue Augmentation Fund to that entity the difference between those amounts.¹³²

Section 97.68(d)(1) does not require the county auditor to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.¹³³

- If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on January 1 of any fiscal year:
 - Allocate that portion of the countywide adjustment amount attributable to the county and each city within the county; one half of the amount on or before January 31 of that fiscal year, and the remaining half of the amount on or before May 31 of that fiscal year. The countywide adjustment amount shall be defined as the combined total revenue loss to the county and each city within the county, as estimated by the director of the Department of Finance based on the sales and use tax revenues transmitted under section 7204 for the *first two quarters* of the prior fiscal year as determined by the Board of Equalization and reported to the director on or before that August 15; *plus* the difference between the total amount allocated to all entities in the county in the prior year and the actual amount of sales and use tax not transmitted to all entities in the county for the prior year.
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or

¹³² Revenue and Taxation Code section 97.68(d)(1) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹³³ Revenue and Taxation Code section 97.68(c)(3); (d)(1)(C)(ii) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

before January 31 of the following fiscal year, reallocate from the county ERAF to that entity the difference between those amounts.¹³⁴

Section 97.68(d)(2) does not require the county auditor to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.¹³⁵

- If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on April 1 of any fiscal year:
 - Reduce the amount otherwise required to be allocated in May of that fiscal year from the Sales and Use Tax Compensation Fund by the amount reported by director representing that portion of the countywide adjustment amount attributable to the estimated sales and use tax revenue losses resulting from the rate suspension applied by section 7203.1 for the fourth quarter of that fiscal year for the county and each city in the county.
 - After May allocations have been made, transfer any moneys remaining in the county Sales and Use Tax Compensation Fund to the county ERAF.
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of that fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the county ERAF to that entity the difference between those amounts.¹³⁶

¹³⁴ Revenue and Taxation Code section 97.68 (d)(2) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹³⁵ Revenue and Taxation Code section 97.68(c)(3); (d)(2)(C)(ii) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹³⁶ Revenue and Taxation Code section 97.68(d)(3) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

Section 97.68(d)(3) does not require the county auditor to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.¹³⁷

- If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on July 1 of any fiscal year:
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of that fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.
 - If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the county ERAF to that entity the difference between those amounts.¹³⁸

Section 97.68(d)(4) does not require the county auditor to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.¹³⁹

B. Some of the test claim statutes impose increased costs mandated by the state on counties within the meaning of Government Code section 17514.

Government Code section 17514 provides that “[c]osts mandated by the state’ means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing

¹³⁷ Revenue and Taxation Code section 97.68(c)(3); (d)(3)(C)(ii) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹³⁸ Revenue and Taxation Code section 97.68(d)(4) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

¹³⁹ Revenue and Taxation Code section 97.68(c)(3); (d)(4)(B)(2) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.” Government Code section 17564 provides that “[n]o claim shall be made pursuant to Sections 17551, 17561, or 17573, nor shall any payment be made on claims submitted pursuant to Sections 175571, or 17561, or pursuant to a legislative determination under Section 17573, unless these claims exceed one thousand dollars.”

The claimant has presented a cost study, based on survey responses of county staff, and including a number of planning, implementation, and administrative duties that LA County identifies as being required by the test claim statutes. Many of the activities for which the claimant has presented cost data are indeed mandated by the plain language of the test claim statutes. For example, establishing new accounts, such as the Vehicle License Fee Property Tax Compensation Fund, and the Sales and Use Tax Compensation Fund, is clearly required by the plain language, as discussed above. Similarly, allocating and adjusting revenues as directed by DOF and SCO, is clearly mandated, as discussed above. However, a number of activities alleged in the cost study, such as “[r]eview of the ‘countywide adjustment amounts’ for the Sales and Use Tax and Vehicle License Fee as submitted by [DOF],” analyze the legislation and conduct training for county departments, or answer questions from other taxing jurisdictions in the county, are not required by the plain language of the test claim statutes. These activities may be reasonably necessary to comply with the mandate, as determined at the parameters and guidelines phase, and will require evidence in the record. That evidence must demonstrate that the alleged reasonably necessary activities are reasonably necessary to implement the reimbursable activities mandated by the test claim statutes and approved in this test claim decision. All alleged costs, however, are included in the cost study provided by the claimant.

The claimant estimates costs to implement the ERAF III, VLF Swap, and Triple Flip for the 2004-2005 and 2005-2006 fiscal years to be \$13,301,018, and \$12,580,829, respectively.¹⁴⁰ The claimant is only required to allege increased costs of \$1000 and the costs alleged clearly exceed the initial \$1000 requirement.¹⁴¹

However, further analysis is required to determine if any of the exceptions to “costs mandated by the state” in Government Code section 17556 are applicable.

1. Fee authority authorized by Revenue and Taxation Code section 97.75 applied to mandated activities under the VLF Swap and Triple Flip ends reimbursement for those activities on June 30, 2006, with one exception (Gov. Code, § 17556(d)).

Government Code section 17556 provides, in pertinent part, that the Commission “shall not find” costs mandated by the state, if:

The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. This subdivision applies regardless of whether the authority to levy

¹⁴⁰ Exhibit B, Test Claim Volume II, at pp. 6-29.

¹⁴¹ Government Code section 17564.

charges, fees, or assessments was enacted or adopted prior to or after the date on which the statute or executive order was enacted or issued.¹⁴²

The claimant argues that “funding disclaimers are not available to bar recovery of otherwise reimbursable costs.” The claimant cites to Revenue and Taxation Code section 97.75, which specifically bars, for the 2004-2005 and 2005-2006 fiscal years, the imposition of a fee or other levy by a county upon a city, “in reimbursement for the services performed by the county under sections 97.68 and 97.70.”¹⁴³ For those years, then, no fees are permitted, with respect to the VLF Swap mandated under section 97.70 or the Triple Flip mandated by section 97.68. The claimant argues:

Here the County has no authority to levy service charges, fees or assessments under the test claim legislation or under other authority. In fact the test claim legislation explicitly prohibits the County from imposing a service charge, fee or assessment to pay for services claimed herein under Revenue and Taxation Code Section 97.75.¹⁴⁴

However, the same section goes on to state that for fiscal year 2006-2007 and after, “a county may impose a fee, charge, or other levy on a city for these services,” not to exceed the actual costs of providing these services.¹⁴⁵ Section 97.75 states, in its entirety:

Notwithstanding any other provision of law, for the 2004–05 and 2005–06 fiscal years, a county shall not impose a fee, charge, or other levy on a city, nor reduce a city’s allocation of ad valorem property tax revenue, in reimbursement for the services performed by the county under Sections 97.68 and 97.70. For the 2006–07 fiscal year and each fiscal year thereafter, a county may impose a fee, charge, or other levy on a city for these services, but the fee, charge, or other levy shall not exceed the actual cost of providing these services.¹⁴⁶

The provision authorizes a county to charge the cities for the costs of performing the “services” required by the Triple Flip and the VLF Swap in 2006-2007 or after, but the section is not clear with respect to what “services” may give rise to costs chargeable against the cities. The California Supreme Court addressed the extent of this fee authority, though on an unrelated claim, in *City of Alhambra, supra*: “we conclude that section 97.75 permits a county to charge cities for only the new, incremental costs associated with a county auditor’s services in administering the Triple Flip and VLF Swap.”¹⁴⁷ The court analyzed the term “services,” as used in section 97.75, holding that the provision “merely authorizes counties to demand from cities payment for only the actual cost of *administering the Triple Flip and VLF Swap* and nothing more.” Based on the court’s conclusion in *City of Alhambra*, counties are permitted to

¹⁴² Government Code section 17556(d) (Stats. 2010, ch. 719 (SB 856)).

¹⁴³ Revenue and Taxation Code section 97.75 (Stats. 2004, ch. 211 (SB 1096)).

¹⁴⁴ Exhibit A, Test Claim, at p. 125.

¹⁴⁵ *Ibid.*

¹⁴⁶ Revenue and Taxation Code section 97.75 (Stats. 2004, ch. 211 (SB 1096)).

¹⁴⁷ 55 Cal.4th 707, at p. 720.

charge cities for the actual costs of administering the Triple Flip and the VLF Swap, which includes, as discussed above, calculating VLF adjustment amounts, for the county and each city within the county, beginning in fiscal year 2006-2007.¹⁴⁸

In *Connell v. Superior Court*,¹⁴⁹ the court of appeal held that reimbursement was barred where water districts had authority to levy sufficient fees or charges to cover the costs of mandated activities, notwithstanding the districts' demonstration that such fees were not economically feasible. Similarly, in *Clovis Unified School District v. Chiang*,¹⁵⁰ the court of appeal upheld the Controller's decision to reduce reimbursement to the extent of authorized fees, whether the community colleges chose to exercise their authority or not. Here, as a matter of law, the counties have the authority to impose a fee or charge upon the cities for the administrative costs of implementing the VLF Swap and the Triple Flip, beginning in the 2006-2007 fiscal year. Given that the administrative costs of the VLF Swap and Triple Flip programs are the only costs alleged in this test claim, and based on the reasoning of *Connell*, and *Clovis, supra*, the Commission cannot find costs mandated by the state, in the face of sufficient fee authority, beginning on July 1, 2006 (fiscal year 2006-2007).

The supplemental filing submitted by the claimant continues to stress, relying on section 97.75, that "costs incurred in performing the work necessary to comply with the sections 97.68 and 97.70, for fiscal year 2004-05 and 2005-06 as detailed in Attachment A, are recoverable solely under the subject test claim."¹⁵¹ The claimant's exhibits and submissions,¹⁵² as well as the test claim narrative itself,¹⁵³ fail to acknowledge the express fee authority provided in the second sentence, and instead focus on the prohibition found in the first sentence, with one exception: the document, "SB 1096 Guidelines," submitted by the claimant in support of the test claim, acknowledges that in 2006-2007 and after, counties will be authorized to allocate against the cities the costs of administering the VLF Swap and the Triple Flip.¹⁵⁴ The SB 1096 Guidelines were in part the subject of dispute in *City of Alhambra, supra*, but the issue before the court was not *whether* counties could recoup costs of administering the Triple Flip and VLF Swap, but the *method* by which those costs could be recouped.¹⁵⁵

But in this context the case of the City and County of San Francisco demands a different result. Where in *Connell* the water districts were authorized to charge users to cover the costs of

¹⁴⁸ See Revenue and Taxation Code sections 97.70(c)(1), and 97.76, as added or amended by Statutes 2004, chapter 2119 (SB 1096), and Statutes 2004, chapter 610 (AB 2115).

¹⁴⁹ (Cal. Ct. App. 3d Dist. 1997) 59 Cal.App.4th 382.

¹⁵⁰ (Cal. Ct. App. 3d Dist. 2010) 188 Cal.App.4th 794.

¹⁵¹ Exhibit F, Claimant's Supplemental Filing on Fee Information, at p. 2.

¹⁵² See, e.g., Declaration of Kelvin Aikens, Exhibit B, Volume II-Declarations, at p. 5; Declaration of Darlene Hoang, Exhibit B, Volume II-Declarations, at p. 33.

¹⁵³ Exhibit A, Test Claim, at pp. 11-12.

¹⁵⁴ See "SB 1096 Guidelines," authored by the Accounting Standards Committee of the California State Association of Auditors, Exhibit D, Volume IV Documentation, at p. 117.

¹⁵⁵ 55 Cal.4th at pp. 718-720.

mandated activities, and in *Clovis* the community college districts were authorized to charge students, up to a certain amount, for their health services, here the counties are authorized to charge cities for the administrative costs of the VLF Swap and the Triple Flip. For all other cities that authority is sufficient to offset the costs of the mandate, and leads to a conclusion that no increased costs are incurred. This is so because, article XIII B, section 6 is intended to protect the tax revenues of the local government;¹⁵⁶ if a source of revenue other than the local proceeds of taxes is available to cover the costs of the mandate, reimbursement must either be denied (*Connell, supra*), or offset to the extent of the available revenue (*Clovis, supra*). Here, while the City and County of San Francisco is required to perform the reductions and transfers under sections 97.70 and 97.68, just as is every other county, the City and County of San Francisco is one consolidated local government with no separate or subordinate city government upon which to levy a fee or charge; the county would in effect be charging itself, which cannot logically be characterized as anything other than the proceeds of local taxes.^{157,158}

Similarly, in *City of San Jose*,¹⁵⁹ counties were authorized to charge cities and school districts for the costs of booking suspects into the county jail who were arrested within the jurisdiction of the cities or school districts. The court held that cities were not eligible for reimbursement of costs shifted from one local entity to another in this manner, because the charges were not costs mandated by the state, but imposed by another local government entity. But the City and County of San Francisco, *acting as a county*, could not, and logically would not, have availed itself of the authority to charge the city for booking arrestees under those statutes, because the jurisdiction of the City and County is one and the same. Therefore the City of San Francisco would not have incurred costs under that statute, as did the City of San Jose.

In the context of the statutes addressed in *City of San Jose, supra*, the City of San Francisco would not have incurred costs exacted by the County, because the jurisdiction of local law enforcement and the courts is unified. In the context of the statutes addressed in *Connell, supra*, there was a subordinate entity that the districts were empowered to charge, to generate offsetting revenues in the form of fees. And, in the context of *Clovis, supra*, there was a “user” that the community college districts were authorized to charge. Here, there is no subordinate entity for

¹⁵⁶ See *County of Fresno v. State of California* (1991) 53 Cal.3d 482, at p. 487.

¹⁵⁷ *County of Fresno, supra*, at p. 487 [Section 17556 “effectively construes the term ‘costs’ in the constitutional provision as excluding expenses that are recoverable from sources other than taxes.”]

¹⁵⁸ See Government Code section 23138, defining the boundaries of San Francisco city and county. See also San Francisco Administrative Code, section 2.1-1 [“The powers of the City and County, except the powers reserved to the people or delegated to other officials, boards or commissions by the Charter, shall be vested in the Board of Supervisors and shall be exercised as provided in the Charter. [¶]The exercise of all rights and powers of the City and County when not prescribed in the Charter shall be as provided by ordinance or resolution of the Board of Supervisors.”] (Ordinance 65-13, File No. 130018, approved April 17, 2013, effective May 17, 2013.)

¹⁵⁹ *City of San Jose v. State of California* (Cal. Ct. App. 6th Dist. 1996) 45 Cal.App.4th 1802.

the City and County of San Francisco to impose the charges upon; and the City and County is mandated to incur the same costs as other counties.

Therefore the Commission finds that section 17556(d) does not bar the Commission from finding costs mandated by the state in fiscal year 2006-2007 and after, within the meaning of Government Code section 17514, *for the City and County of San Francisco only*. As for all other counties, section 97.75 provides for sufficient fee authority to cover the costs of mandated activities beginning in fiscal year 2006-2007, and therefore no costs mandated by the state may be found after June 30, 2006. Thus reimbursement is required for the City and County of San Francisco beginning in the 2004-2005 fiscal year, and continuing for each fiscal year that the City and County can show increased costs. For all other counties, reimbursement is required only for the 2004-2005 and 2005-2006 fiscal years for the administrative activities required by sections 97.68 and 97.70.

2. There is no evidence of offsetting savings or revenues to pay for the program pursuant to Government Code section 17556(e)

Section 17556(e) provides that the Commission shall not find costs mandated by the state if:

The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate. This subdivision applies regardless of whether a statute, executive order, or appropriation in the Budget Act or other bill that either provides for offsetting savings that result in no net costs or provides for additional revenue specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate was enacted or adopted prior to or after the date on which the statute or executive order was enacted or issued.¹⁶⁰

The claimant asserts that section 17556(e) does not bar reimbursement of this test claim, as follows:

No offsetting savings to local agencies or school districts were provided. Further, no revenue that was specifically intended to fund the costs of the State mandates claimed herein was provided. In this regard, no dedicated State, federal, local, or other non-local funds was available to implement the test claim legislation.¹⁶¹

There is nothing in the plain language of the test claim statutes, or of any other law revealed in the record, that provides offsetting savings, or additional revenue specifically intended to fund the costs of the mandated activities. The Commission finds that section 17556(e) does not bar reimbursement.

3. The voter initiative exception to reimbursement in Government Code section 17556(f) does not apply

¹⁶⁰ Government Code section 17556(e) (Stats. 2010, ch. 719 (SB 856)).

¹⁶¹ Exhibit A, Test Claim, at p. 126.

The claimant notes that Propositions 1A and 57 are both potentially relevant to this claim, but argues that neither Proposition 1A, nor Proposition 57, is sufficiently related to the ERAF or VLF shifting provisions of the test claim statutes.¹⁶² The claimant argues that section 17556(f) is not applicable, as follows:

Prop 1A guarantees 0.65% VLF rate to cities and counties. The VLF/property tax Swap is statutory and is not referred to in any way by Proposition 1A. There's nothing in Proposition 1A that otherwise contemplates, refers to, or obliquely references ERAF III. While Proposition 1A does reference the triple flip, it only prohibits the Legislature from extending the triple flip beyond the date on which it terminates according to the existing statute (the day the fiscal recovery bonds are paid off). However, the triple flip is not "reasonably within the scope of" Proposition 1A simply because the same subject matter is referenced.

Proposition 57 added Government Code section 99072(c) which pledges revenues raised from the additional 1/4 cent sales tax to the "Fiscal Recovery Fund" to pay off the fiscal recovery bond. Section 99072(c), however, it is [*sic*] not part of the test claim legislation. Further, there is nothing in Prop 57 which indicates that the additional 1/4 cent sales tax, requiring a "triple flip", [*sic*] is "necessary to implement Prop 57.["]

With respect to whether "triple flip" is "reasonably within the scope of" Proposition 57, the test claim legislation goes far beyond any bond financing scheme envisioned by the framers of Prop 57. In this regard, the Senate Floor Analysis of SB 1096, included herein in Volume II, page 157, indicates that SB 1096 "contains legislative findings and declarations that this entire measure [including the "triple flip"] is a comprehensive revision to local government finances ...", [*sic*] not encompassed by Prop 57.

Further, SB 1096 was not affected by Proposition 65 either. Prop 65 was not approved by the voters in the November 2, 2004 general election and, accordingly, is also not applicable here.

Therefore, the ballot initiative funding disclaimer set forth in Government Code Section 17556 (f) does not bar the recovery of 'costs mandated by the state', [*sic*] as defined in Government Code Section 17514.¹⁶³

Section 17556(f) provides that the Commission shall not find costs mandated by the state if:

The statute or executive order imposes duties that are necessary to implement, or are expressly included in, a ballot measure approved by the voters in a statewide or local election. This subdivision applies regardless of whether the statute or

¹⁶² Exhibit A, Test Claim, at pp. 12, Fn 3.

¹⁶³ Exhibit A, Test Claim, at pp. 125-126 [As noted above, at the time this test claim was filed, section 17556(f) prohibited a finding of costs if the test claim statute imposed duties "necessary to implement, reasonably within the scope of, or expressly included in" a ballot measure.].

executive order was enacted or adopted prior to or after the date on which the ballot measure was approved by the voters.¹⁶⁴

California School Boards Association v. State of California (CSBA I) makes clear that the statutory exclusion from reimbursement contained in the first sentence is consistent with the subvention requirements of article XIII B, section 6.¹⁶⁵ The court in *CSBA I* reasoned that the subvention requirement applies to mandates imposed by the Legislature, not by the voters; the voters' powers of initiative and referendum are reserved powers, and not vested in the Legislature, and are therefore not limited by article XIII B, section 6. *CSBA I* holds that the reimbursement requirement applies only to state-mandated costs, not costs incurred by way of "the people acting pursuant to the power of initiative."¹⁶⁶

"Having established that costs imposed on local governments by ballot measure mandates need not be reimbursed by the state," and thus approving the statutory exclusion to the extent of statutes "expressly included in" a ballot measure, the court considered also whether activities embodied in a test claim statute that are "necessary to implement" a voter-enacted ballot measure are subject to reimbursement. In *San Diego Unified School District v. Commission on State Mandates*, costs that were incidental to a federal mandate were not reimbursable under section 17556(c), because those costs were imposed under Education Code provisions "adopted to implement a federal due process mandate." The *CSBA I* court concluded that "[t]he language of [section 17556(f)] relieving the State of the obligation to reimburse a local government for duties 'necessary to implement' a ballot measure is *unobjectionable* because it corresponds to the Supreme Court's holding in *San Diego Unified* that state statutes codifying federal mandates are not reimbursable."^{167,168} The court also held that the "necessary to implement" test of section 17556(f) should be strictly construed; that the language was actually *narrower* than the "adopted to implement" language regarding federal mandates, approved in *San Diego Unified*.¹⁶⁹ The court at the same time struck down, as being overbroad, the "reasonably within the scope of" language also provided in subdivision (f), and the Legislature amended the code section the following year to excise the offending language.¹⁷⁰

¹⁶⁴ Government Code section 17556(f) (Stats. 2010, ch. 719, (SB 856)).

¹⁶⁵ *California School Boards Association v. State of California (CSBA I)* (Cal. Ct. App. 3d Dist. 2009) 171 Cal.App.4th 1183, 1206-1207; 1210.

¹⁶⁶ *Ibid.*

¹⁶⁷ *San Diego Unified, supra*, (2004) 33 Cal.4th 859.

¹⁶⁸ *California School Boards Association v. State (CSBA I)* (Cal. Ct. App. 3d Dist. 2009) 171 Cal.App.4th 1183, at p. 1213 [emphasis added].

¹⁶⁹ *Ibid.*

¹⁷⁰ Government Code section 17556(f) (Stats. 2010, ch. 719 (SB 856) [amended to remove "reasonably within the scope of," as an alternative test to "expressly included in," or "necessary to implement," consistent with the court's decision in *CSBA I, supra*]). Note that the test claim invokes the "reasonably within the scope of" language, which was still in force at the time of filing.

Section 17556(f) also states that the rule “applies regardless of whether the statute or executive order was adopted prior to or after the date on which the statute or executive order was enacted or issued.” This provision, like the “reasonably within the scope of,” and “necessary to implement” tests, first appeared in section 17556 in 2005.¹⁷¹ This last provision, stating that the order of enactment is not material to the analysis under section 17556(f), has not yet been determined in the courts.¹⁷² However, the Commission must presume that the statutes enacted by the Legislature are constitutional,¹⁷³ and therefore if a voter-enacted ballot initiative embracing the same subject matter were to be enacted either before or after a test claim statute, an analysis under section 17556(f) would be in order.

Despite the claimant’s protestations that Propositions 1A and 57 have no bearing on the test claim statutes, the following analysis will show that there is indeed a connection, and that the propositions in question embraced much of the same subject matter. However, the analysis ultimately concludes that reimbursement is not barred by section 17556(f), because the test claim statutes do not impose duties *expressly included in or necessary to implement* the ballot measures in question.

a. Proposition 57 and the Triple Flip

On August 2, 2003, the Governor signed into law a bond repayment mechanism now known as the Triple Flip. Section 97.68 required a county auditor to reduce and shift funds from the county’s ERAF to the Sales and Use Tax Compensation Fund, as discussed above, and to allocate the moneys in the SUTCF to cities and counties, “to reimburse these entities for local tax revenue losses resulting from a specified statute, as provided.” The “specified statute” was Statutes 2003-2004, 1st Extraordinary Session, chapter 13 (AB 1X7), in which the Legislature suspended the sales and use tax authority of local government in order to repay recovery bonds authorized by the Legislature.¹⁷⁴ That statute was challenged in the courts, and no bonds were issued.¹⁷⁵

¹⁷¹ As discussed above, the “reasonably within the scope of” test has been disapproved by the courts and removed from the code; compare Statutes 2004, chapter 895 (AB 2855) to Statutes 2005, chapter 72 (AB 138).

¹⁷² The constitutionality of Government Code sections 17570, in conjunction with the amendments to section 17556, is being challenged in *California School Boards Assoc., et al. v. State of California, Commission on State Mandates, John Chiang, as State Controller, and Ana Matosantos, as Director of the Department of Finance*, Alameda County Superior Court, Case No. RG11554698.

¹⁷³ *California School Boards Association v. State of California, (CSBA II)* (Cal. Ct. App. 4th Dist. 2011) 192 Cal.App.4th 770, 795; *Porter v. City of Riverside* (1968) 261 Cal.App.2d 832, 837.

¹⁷⁴ Exhibit X, AB 1766 Bill Analysis, at p. 1. See also Government Code section 99006; Revenue and Taxation Code section 7203.1 (Stats. 2003-2004, 1st Ex. Sess., ch. 13 (AB 1X7)) [repealed and replaced by Stats. 2003-2004, 5th Ex. Sess., ch. 2 (AB 5X9)].

¹⁷⁵ Exhibit X, Voter Information Guide, Supplemental, March 2, 2004, at p. 7.

In December 2003, the Legislature passed, in the 5th extraordinary session, a bill repealing and adding provisions of the Government Code and the Revenue and Taxation Code, relating to fiscal recovery financing: AB5X 9. Additions to the Government Code included section 99050 et seq., which provided authority to issue more bonds, raising greater revenues, to address the state's mounting budget shortfall; the bond provisions were contingent on voter approval at the March 2004 primary election. AB5X 9 also repealed and reenacted section 7203.1 of the Revenue and Taxation Code, which provides for repayment of the deficit financing bonds created by section 99050 et seq., by suspending, until the bonds are repaid, a portion of local governments' authority to impose sales and use taxes, and redirecting funds that would otherwise be raised by those sales and use taxes to repay the bonds. The earlier bond repayment scheme had called for a one-half percent reduction of sales and use tax authority; the later provisions called for a one-quarter percent reduction.¹⁷⁶ AB 5X9 also repealed and reenacted section 97.68 of the Revenue and Taxation Code, which, as discussed above, requires redirecting property tax revenues otherwise required to be allocated to the ERAF, and distributing those to the counties and cities, to make up for the lost sales and use tax revenue.¹⁷⁷ Section 97.68 was amended by AB 5X9 to incorporate subdivision (g), stating that existing tax exchange or revenue sharing agreements involving local agencies would be deemed modified to account for the reduced revenues; the earlier statute had contained similar language in the uncodified section of the bill.^{178,179} However, AB 5X9 did not add any new *activities* to be performed by local government and so was not pled in this test claim.

In March 2004 the voters passed Propositions 57 and 58, adopting both the economic recovery bond and the Balanced Budget Act, which, according to the ballot materials, were each contingent upon the other being adopted.¹⁸⁰ The adoption of Propositions 57 and 58 also made sections 7203.1 and 97.68 of the Revenue and Taxation Code operative, pursuant to section 8 of AB5X 9, thus providing for a steady stream of revenue to repay the bonds.

On August 5, 2004, the Legislature enacted Statutes 2004, chapter 211 (SB 1096), which amended section 97.68 by adding a new subdivision (d). The former provision simply provided:

¹⁷⁶ Compare Revenue and Taxation Code section 7203.1 (Stats. 2003-2004, 1st Ex. Sess., ch. 13 (AB 1X7)) with Revenue and Taxation Code section 7203.1 (Stats. 2003-2004, 5th Ex. Sess., ch. 2 (AB 5X9)).

¹⁷⁷ Revenue and Taxation Code section 97.68 (Stats. 2003-2004, 5th Ex. Sess., ch. 2 (AB 5X9)).

¹⁷⁸ See Statutes 2003, ch. 162 (AB 1766) section 2.

¹⁷⁹ The repeal and reenactment of the Triple Flip had no effect on the underlying law with respect to mandates. See *In re Dapper*, 71 Cal.2d 184, at p. 189, citing *Sobey v. Molony*, 40 Cal.App.2d, 381, at p. 385 ["When a statute, although new in form, re-enacts an older statute without substantial change, even though it repeals the older statute, the new statute is but a continuation of the old. There is no break in the continuous operation of the old statute, and no abatement of any of the legal consequences of acts done under the old statute."]

¹⁸⁰ See Exhibit X, Voter Guide, Supplemental, March 2, 2004 Primary Election, at p. 10 ["The California Economic Recovery Bond Act will not take effect unless voters approve the California Balanced Budget Act, which PROHIBITS BORROWING TO PAY DEFICITS ever again and requires enactment of a BALANCED BUDGET."].

(d)(1) If Section 7203.1 ceases to be operative during any calendar quarter that is not the calendar quarter in which the fiscal year begins, the excess amount, as defined in paragraph (2), of the county and each city in the county shall be reallocated from each of those local agencies to the Educational Revenue Augmentation Fund.

(2) For purposes of this subdivision, “excess amount” means the product of both of the following:

(A) The total amount of ad valorem property tax revenue allocated to that local agency pursuant to paragraph (2) of subdivision (c).

(B) That percentage of the fiscal year in which Section 7203.1 is not operative.

Amended subdivision (d) provides for a specific calculation of the countywide adjustment amount in the final year of the fiscal adjustment period, depending on the quarter of the fiscal year in which the bonds are repaid and the suspension of sales and use tax authority is ended. Because amended subdivision (d) provides for an alternative calculation of the countywide adjustment amount, several other provisions of section 97.68 were amended to read, “except as otherwise provided in subdivision (d).”¹⁸¹

Statutes 2004, chapter 211 (SB 1096) also amended sections 97.31 and 98.02 of the Revenue and Taxation Code, and added sections 96.81, 97.70, 97.71, 97.72, 97.73, 97.74, 97.75, 97.76, and 97.77 to the Revenue and Taxation Code, and 33681.12, 33681.13, and 33681.14 to the Health and Safety Code. These added sections address the swap of VLF revenues otherwise allocated to the ERAF to cities and counties, and the ERAF III shift, from cities, counties, cities and counties, redevelopment agencies, and special districts. Neither of those programs is directly relevant to the deficit financing bond created by AB5X 9, and enacted by the voters in Proposition 57.

Section 17556(f) only bars reimbursement of mandated increased costs where the mandate imposes duties expressly included in or necessary to implement a voter-enacted ballot measure. As discussed above, the “necessary to implement” test is interpreted very narrowly by the courts. Here, the economic recovery bonds adopted by the voters in Proposition 57 arguably precipitated the Triple Flip, and the ERAF III shift, and perhaps even the VLF Swap. And furthermore, the Triple Flip in particular would not have been made effective without the voters’ action. However, there are any number of methods or means that the Legislature *might have chosen* to repay the recovery bonds, and neither the Triple Flip, nor the other two programs, were expressly included in Proposition 57, or “necessary” to implement Proposition 57.¹⁸² Clearly, when Proposition 57 was put before the voters the Legislature had already chosen its preferred solution to repay the bond, if authorized: the Triple Flip had already been put in place; but in no event can it be argued that the Triple Flip was “necessary to implement” the ballot measure, because the ballot measure only approved the state entering into debt to address a then-existing budget shortfall. The ballot measure did not compel any particular method or means by which the debt would be repaid. The Voter Information Guide may be argued to have hinted at the Triple Flip:

¹⁸¹ Revenue and Taxation Code section 97.68 (as amended by Statutes 2004, chapter 211 (SB 1096)).

¹⁸² See *CSBA I, supra* [“necessary to implement” test strictly construed].

“[t]he repayment of the bond would result in annual General Fund costs equivalent to one-quarter cent of California’s sales tax revenues,”¹⁸³ but that statement does not require the reduction of local sales and use tax authority as a means to repay the bonds. Moreover, the oblique reference to “costs equivalent to one-quarter cent” of sales tax revenues, even if it could be argued to make necessary a reduction of local revenue such as imposed by Revenue and Taxation Code section 7203.1, falls short of *requiring* the “elaborate provisions,” and the “many accounting functions not previously required,” which were envisioned by the Legislature to reimburse local government for the tax revenue lost.¹⁸⁴

b. Proposition 1A, and The Triple Flip, ERAF III, and VLF Swap

On November 2, 2004, the voters adopted Proposition 1A. Proposition 1A was intended, according to the ballot pamphlet materials, to restrict the Legislature’s ability to manipulate local revenues. The Voter Information Guide explains that Proposition 1A “amends the State Constitution to significantly reduce the state’s authority over major local government revenue sources.” The “major local government revenue sources” include local sales taxes, property taxes, and the VLF. Proposition 1A:

- 1) [P]rohibits the state from: reducing any local sales tax rate, limiting existing local government authority to levy a sales tax rate, or changing the allocation of local sales tax revenues...
- 2) [G]enerally prohibits the state from shifting to schools or community colleges any share of property tax revenues allocated to local governments for any fiscal year under the laws in effect as of November 3, 2004...[and]...
- 3) If the state reduces the VLF rate below its current level, the measure requires the state to provide local governments with equal replacement revenues.¹⁸⁵

Proposition 1A added article XIII, section 25.5 of the California Constitution, to provide that “[o]n or after November 3, 2004, the Legislature shall not enact a statute to do any of the following:”

- (1)(A) Except as otherwise provided in subparagraph (B), modify the manner in which ad valorem property tax revenues are allocated in accordance with subdivision (a) of Section 1 of Article XIII A so as to reduce for any fiscal year the percentage of the total amount of ad valorem property tax revenues in a county that is allocated among all of the local agencies in that county below the percentage of the total amount of those revenues that would be allocated among those agencies for the same fiscal year under the statutes in effect on November 3, 2004. ¶...¶
- (2)(A) Except as otherwise provided in subparagraphs (B) and (C), restrict the authority of a city, county, or city and county to impose a tax rate under, or

¹⁸³ Exhibit X, Voter Information Guide, Supplemental, March 2, 2004 Primary Election.

¹⁸⁴ See Exhibit A, Test Claim, at p. 17.

¹⁸⁵ Exhibit X, Voter Information Guide, Supplemental, November 5, 2004, General Election at p. 6.

change the method of distributing revenues derived under, the Bradley–Burns Uniform Local Sales and Use Tax Law set forth in Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code, as that law read on November 3, 2004. ¶...¶

(3) Except as otherwise provided in subparagraph (C) of paragraph (2), change for any fiscal year the pro rata shares in which ad valorem property tax revenues are allocated among local agencies in a county other than pursuant to a bill passed in each house of the Legislature by roll call vote entered in the journal, two-thirds of the membership concurring.

(4) Extend beyond the revenue exchange period, as defined in Section 7203.1 of the Revenue and Taxation Code as that section read on November 3, 2004, the suspension of the authority, set forth in that section on that date, of a city, county, or city and county to impose a sales and use tax rate under the Bradley–Burns Uniform Local Sales and Use Tax Law.

(5) Reduce, during any period in which the rate authority suspension described in paragraph (4) is operative, the payments to a city, county, or city and county that are required by Section 97.68 of the Revenue and Taxation Code, as that section read on November 3, 2004.

(6) Restrict the authority of a local entity to impose a transactions and use tax rate in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code), or change the method for distributing revenues derived under a transaction and use tax rate imposed under that law, as it read on November 3, 2004.¹⁸⁶

This amendment clearly implicates the Triple Flip, imposed by section 97.68, and the suspension of the Sales and Use Tax intended to finance the economic recovery bonds, and prohibits the state from further “modifying” the allocation of ad valorem property tax revenues, thus implicating the ERAF shifts. Furthermore, as noted above, the fact that Proposition 1A was adopted after the test claim statutes does not bar an analysis under section 17556(f).

However, the limitations expressed in Proposition 1A are expressly prospective, and therefore cannot have retroactive effect on the programs and activities imposed by Statutes 2003, chapter 162, Statutes 2004, chapter 211 (SB 1096), and Statutes 2004, chapter 610 (AB 2115), all of which were in effect prior to November 3, 2004. Furthermore, with respect to the analysis under section 17556(f), the test claim statutes creating the Triple Flip and the VLF Swap cannot be said to be expressly included in or necessary to implement Proposition 1A, not least because Proposition 1A is intended specifically and explicitly to *prohibit* future manipulations of local revenue such as those embodied in the test claim statute, on or after November 3, 2004. As discussed, Proposition 1A was meant to curb the Legislature’s authority to implement this sort of manipulation of tax revenues *in the future*, and therefore section 17556(f) does not bar reimbursement of the test claim statutes for which mandated activities are found above.

¹⁸⁶ California Constitution, article XIII, section 25.5 (added, Proposition 1A, November 2, 2004, effective November 3, 2004).

c. Proposition 65

Proposition 65 was on the November 2, 2004 ballot as an alternative to Proposition 1A, and was expressly made null and void if Proposition 1A were to pass, which it did. The Voter Information Guide stated as follows:

Proposition 65 on this ballot contains similar provisions affecting local government finance and mandates. (The nearby box provides information on the major similarities and differences between these measures.) Proposition 1A specifically states that if it and Proposition 65 are approved and Proposition 1A receives more yes votes, none of the provisions of Proposition 65 will go into effect.

None of the provisions of Proposition 65 went into effect, pursuant to the results of the November 2, 2004 election. Only a *voter-enacted* ballot measure requires an analysis under section 17556(f). Therefore section 17556(f) is not applicable.

V. Conclusion

The Commission finds that Revenue and Taxation Code sections 97.71, 97.72, 97.73, 97.70, and 97.68, as added or amended by Statutes 2003, chapter 162 (AB 1766); Statutes 2004, chapter 211 (SB 1096); and Statutes 2004, chapter 610 (AB 2115) and Health and Safety Code sections 33681.12, 33681.13, 33681.14, and 33681.15, as added or amended by Statutes 2004, chapter 211 (SB 1096) and Statutes 2004, chapter 610 (AB 2115), impose a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution for the activities listed below:

A. ERAF III Shift

The following requirements of the test claim statutes impose a reimbursable state-mandated program upon all counties beginning in the 2004-2005 fiscal year.

1. ERAF Shift from Counties and Cities

For 2004-2005 and 2005-2006 fiscal years only:

- a. Reduce revenue otherwise required to be allocated to each county by the amounts listed in Revenue and Taxation Code section 97.71(a)(1), and deposit that amount in the county's ERAF.¹⁸⁷
- b. Reduce revenue otherwise required to be allocated to a city and county by an amount identified by the Controller pursuant to Revenue and Taxation Code section 97.71(b)(2-3), and deposit that amount in the county's ERAF.¹⁸⁸

¹⁸⁷ Revenue and Taxation Code section 97.71(a)(1); (c) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁸⁸ Revenue and Taxation Code section 97.71(b); (c) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

- c. Reduce revenue otherwise required to be allocated to each city within the county by an amount identified by the Controller pursuant to Revenue and Taxation Code section 97.71(b)(2-3), and deposit that amount in the county's ERAF.¹⁸⁹

Beginning July 1, 2004

- a. Where applicable, accept from a city, in lieu of reduction of that city's revenues, an amount equal to the required reduction, and deposit those moneys in the county's ERAF.¹⁹⁰

Reimbursement is not required for calculating the amounts of revenue otherwise required to be allocated to a city, county, or city and county, which must be reduced and deposited in the county ERAF.¹⁹¹

2. ERAF Shift from Special Districts

For fiscal years 2004-2005 and 2005-2006 only:

- a. Reduce the amount of ad valorem property tax otherwise required to be allocated to an enterprise special district, including an enterprise special district located in more than one county, in amounts determined by the Controller and received from the Director of Finance, for each enterprise special district in the county.¹⁹²
- b. Deposit the amounts reduced from each enterprise special district in the county's ERAF.¹⁹³
- c. Reduce the amount of ad valorem property tax otherwise required to be allocated to a nonenterprise special district, including a nonenterprise special district located in more than one county, in amounts determined by the Controller for each special district in each county.¹⁹⁴
- d. Deposit the amounts reduced from each nonenterprise special district in the county's ERAF.¹⁹⁵

¹⁸⁹ Revenue and Taxation Code section 97.71(c) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁹⁰ Revenue and Taxation Code section 97.71(b)(5) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁹¹ Revenue and Taxation Code section 97.71(a)(1); (b)(3) (Stats. 2004, ch. 211 (AB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁹² Revenue and Taxation Code section 97.72(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁹³ Revenue and Taxation Code section 97.72(b) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁹⁴ Revenue and Taxation Code section 97.73(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁹⁵ Revenue and Taxation Code section 97.73(b) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

Reimbursement is not required for calculating the amounts of ad valorem property tax otherwise required to be allocated to an enterprise or nonenterprise special district which must be reduced and deposited in the county ERAF.¹⁹⁶

3. ERAF Shift from Redevelopment Agencies, For fiscal years 2004-2005 and 2005-2006 only:

- a. Receive funds directly from a redevelopment agency in the amount identified by the Director of Finance, and deposit those funds in the county's ERAF.¹⁹⁷
- b. Receive from the legislative body of the community associated with a redevelopment agency by March 1 of the applicable fiscal year, a report as to how the redevelopment agency intends to secure the funds required to be transferred to the county.¹⁹⁸
- c. If a redevelopment agency fails to transmit the full amount of funds required by Section 33681.12, is precluded by court order from transmitting that amount, or is otherwise unable to meet its full obligation pursuant to section 33681.12 the county auditor, by no later than May 15 of the applicable fiscal year, shall transfer any amount necessary to meet the obligations determined under section 33681.12 from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of the Revenue and Taxation Code.¹⁹⁹
- d. If the legislative body of the community associated with a redevelopment agency, pursuant to Section 33681.12(d), reported to the county auditor that it intended to remit the amount required on behalf of the redevelopment agency and the legislative body fails to transmit the full amount as authorized by section 33681.12 by May 10 of the applicable fiscal year: the county auditor shall, no later than May 15 of the applicable fiscal year, transfer an amount necessary to meet the redevelopment agency's obligation pursuant to section 33681.12 from the legislative body's allocations pursuant to Chapter 6 (commencing with Section 95) of the Revenue and Taxation Code. If the amount of the legislative body's allocations are not sufficient to meet the redevelopment agency's obligation pursuant to section 33681.12, the county auditor shall transfer an additional amount necessary to meet the redevelopment agency's obligation from the property tax increment revenue apportioned to the redevelopment agency

¹⁹⁶ Revenue and Taxation Code sections 97.72(a)(2); 97.73(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004, ch. 610 (AB 2115)).

¹⁹⁷ Health and Safety Code section 33681.12(a)(1) (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats 2004, ch. 610 (AB 2115)).

¹⁹⁸ Health and Safety Code section 33681.12(d) (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats 2004, ch. 610 (AB 2115)).

¹⁹⁹ Health and Safety Code section 33681.13(e) (added by Stats. 2004, ch. 211 (SB 1096))

pursuant to Section 33670, provided that no moneys allocated to the agency's Low and Moderate Income Housing Fund shall be used for this purpose.²⁰⁰

Reimbursement is not required to calculate the amount of moneys to be remitted to the county auditor by a redevelopment agency.²⁰¹

4. ERAF Shift from Redevelopment Agencies, Beginning July 1, 2004:

- a. If a redevelopment agency enters into an agreement with an authorized issuer, as defined, pursuant to section 33681.15, in order to obtain a loan, financed by bonds, to make the payment required by section 33681.12 to the county auditor for deposit in the county's ERAF, the county auditor shall receive a schedule of payments for that loan. And in the event the redevelopment agency fails to timely repay the loan in accordance with the schedule, the county auditor shall receive notification from the trustee for the bonds of the amount that is past due. The county auditor shall then reallocate funds from the legislative body of the community associated with a redevelopment agency and shall pay to the authorized issuer, on behalf of the redevelopment agency, the past due amount on the loan from the first available proceeds of the property tax allocation that would otherwise be transferred to the legislative body pursuant to Chapter 6 (commencing with Section 95) of Part 0.5 of Division 1 of the Revenue and Taxation Code. This transfer shall be deemed a reallocation of the property tax revenue from the legislative body to the agency for the purpose of payment of the loan, and not as a payment by the legislative body on the loan.²⁰²

B. Vehicle License Fee Swap

The following requirements of the test claim statutes impose a reimbursable state-mandated program upon all counties for the 2004-2005 and 2005-2006 fiscal years, and for the City and County of San Francisco ONLY, in the 2006-2007 fiscal year and after.

1. Establish a Vehicle License Fee Property Tax Compensation Fund in the treasury of the county.²⁰³ This is a one-time activity, by definition.
2. Reduce the total amount of ad valorem property tax otherwise required to be allocated to a county's ERAF by the countywide vehicle license fee adjustment amount.²⁰⁴

²⁰⁰ Health and Safety Code section 33681.14(c) (added by Stats. 2004, ch. 211 (SB 1096)).

²⁰¹ Health and Safety Code section 33681.12 (added by Stats. 2004, ch. 211 (SB 1096); amended by Stats 2004, ch. 610 (AB 2115)).

²⁰² Health and Safety Code section 33681.15(e-g) (added by Stats 2004, ch. 610 (AB 2115)).

²⁰³ Revenue and Taxation Code section 97.70(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

²⁰⁴ Revenue and Taxation Code section 97.70(a)(1)(A) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

3. If, after performing the adjustments and allocations required by section 97.68, there is not enough ad valorem property tax revenue that is otherwise required to be allocated to a county ERAF for the auditor to complete the allocation reduction, the auditor shall also reduce the total amount of ad valorem property tax revenue otherwise required to be allocated to all school districts and community college districts in the county, in order to produce the remainder of the countywide vehicle license fee adjustment amount. Reductions to school districts and community college districts shall be made in proportion to each district's share of total ad valorem property tax revenue. School districts and community college districts subject to reductions when ERAF moneys are insufficient shall not include any districts that are excess tax school entities, as defined in Revenue and Taxation Code section 95.²⁰⁵
4. Allocate the countywide vehicle license fee adjustment amount to the Vehicle License Fee Property Tax Compensation Fund established in the treasury of each county.²⁰⁶
5. Allocate the moneys in the Vehicle License Fee Property Tax Compensation Fund to each city in the county, and to the county or city and county, based on each entity's vehicle license fee adjustment amount.²⁰⁷ Allocate one-half of the entity's vehicle license fee adjustment amount on or before January 31 of each fiscal year, and the other one-half on or before May 31 of each fiscal year.²⁰⁸
6. On or before June 30 of each fiscal year, report to the Controller the vehicle license fee adjustment amount for the county and each city in the county for that fiscal year.²⁰⁹

Reimbursement for activities B 1-6 is not required for calculating each entity's vehicle license fee adjustment amount for the 2004-2005 and 2005-2006 fiscal years.²¹⁰

7. For the City and County of San Francisco only: Beginning in the 2006-2007 fiscal year, and continuing thereafter, calculate each entity's vehicle license fee adjustment amount, and the countywide vehicle license fee adjustment amount, defined as the

²⁰⁵ Revenue and Taxation Code section 97.70(a)(1)(B) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

²⁰⁶ Revenue and Taxation Code section 97.70(a)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

²⁰⁷ Revenue and Taxation Code section 97.70(b)(1) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

²⁰⁸ Revenue and Taxation Code section 97.70(b)(2) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

²⁰⁹ Revenue and Taxation Code section 97.70(c)(3) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)).

²¹⁰ Revenue and Taxation Code section 97.76 (added, Stats. 2004, ch. 211 (SB 1096); amended Stats. 2004, ch. 610 (AB 2115)).

sum of the vehicle license fee adjustment amounts of all entities in the county, pursuant to section 97.70(c)(1)(C).²¹¹

This activity includes increasing the prior year's vehicle license fee adjustment amount for each entity based on the percentage change from the prior fiscal year to the current fiscal year in gross taxable assessed valuation within the jurisdiction of the entity, as reflected in the equalized assessment roll for those fiscal years.

C. Triple Flip

The following requirements of the test claim statutes impose a reimbursable state-mandated program upon all counties for the 2004-2005 and 2005-2006 fiscal years, and for the City and County of San Francisco ONLY, beginning in the 2006-2007 fiscal year.

1. Establish a Sales and Use Tax Compensation Fund in the treasury of the county.²¹²
This is a one-time activity, by definition.
2. During the fiscal adjustment period, reduce, by the countywide adjustment amount provided by the Department of Finance, the amount otherwise required to be allocated to a county's ERAF, and deposit that amount in the Sales and Use Tax Compensation Fund.²¹³

Reimbursement is not required to calculate the countywide adjustment amount; the amount is annually estimated by the Department of Finance, pursuant to section 97.68(b)(2), except in a fiscal year in which the suspension of 0.25 percent taxing authority is ended, pursuant to Revenue and Taxation Code section 7203.1.

3. During the fiscal adjustment period, allocate revenues in the Sales and Use Tax Compensation Fund among the county and the cities in the county pursuant to the portions of the countywide adjustment amount identified by the Department of Finance for each city and for the county. Allocate one half of the amount identified for each city and for the county in each January during the fiscal adjustment period, and one half the amount identified for each city and for the county in each May during the fiscal adjustment period.²¹⁴

Reimbursement is not required to calculate the portion of the countywide adjustment amount attributable to the county and each city within the county; the amounts are provided by the Department of Finance, pursuant to section 97.68(c)(1),

²¹¹ Revenue and Taxation Code section 97.70(c)(1)(C) (Stats. 2004, ch. 211 (SB 1096); Stats. 2004 ch. 610 (AB 2115)). See also Revenue and Taxation Code section 97.76 (Stats. 2004, ch. 211 (SB 1096)).

²¹² Revenue and Taxation Code section 97.68(a)(2) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

²¹³ Revenue and Taxation Code section 97.68(a-b) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

²¹⁴ Revenue and Taxation Code section 97.68(c) (Stats. 2003, ch. 162 (AB 1766); Stats. 2004, ch. 211 (SB 1096)).

and recalculated after the end of each fiscal year, pursuant to section 97.68(c)(3), except a fiscal year in which the suspension of 0.25 percent taxing authority is ended, pursuant to Revenue and Taxation Code section 7203.1.

4. If the amount recalculated by the Department of Finance after the end of each fiscal year based on the actual amount of sales and use taxes not transmitted for the prior fiscal year is greater than the amount allocated to a city or to the county based on the portion of the countywide adjustment amount estimated by the Department of Finance, transfer an amount of ad valorem property tax revenue equal to this difference from the Sales and Use Tax Compensation Fund to that local agency.²¹⁵
5. If the amount recalculated by the Department of Finance after the end of each fiscal year based on the actual amount of sales and use taxes not transmitted for the prior fiscal year is less than the amount allocated to a city or to the county based on the portion of the countywide adjustment amount estimated by the Department of Finance, in the fiscal year following the fiscal year for which the allocation was made, reduce the total amount of ad valorem property tax revenue otherwise allocated to that city or county from the Sales and Use Tax Compensation Fund by an amount equal to this difference and instead allocate this difference to the county ERAF.²¹⁶
6. If there is an insufficient amount of moneys in a county's Sales and Use Tax Compensation Fund to make the necessary transfers, transfer from the county ERAF to the Sales and Use Tax Compensation Fund an amount sufficient to make the full amount of these transfers.²¹⁷
7. If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on October 1 of any fiscal year:
 - a. Allocate that portion of the countywide adjustment amount attributable to the county and each city within the county on or before January 31 of that fiscal year. The countywide adjustment amount shall be defined as the combined total revenue loss to the county and each city within the county, as estimated by the director of the Department of Finance based on the prior year's *first quarter* sales and use tax revenues transmitted under section 7204; *plus* the difference between 1) the total amount allocated from the Sales and Use Tax Compensation Fund among the county and the cities in the county pursuant to the portions of the countywide adjustment amount identified by the Department of Finance in the prior year; and 2) the actual amount of sales and use tax not transmitted to all entities in the county for the prior year as a result of the 0.25% suspension of local sales and use tax authority.
 - b. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that

²¹⁵ *Ibid.*

²¹⁶ *Ibid.*

²¹⁷ *Ibid.*

was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.

- c. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the county ERAF to that entity the difference between those amounts.²¹⁸

Reimbursement is not required, under Section 97.68(d)(1), to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.²¹⁹

8. If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on January 1 of any fiscal year:
 - a. Allocate that portion of the countywide adjustment amount attributable to the county and each city within the county; one half of the amount on or before January 31 of that fiscal year, and the remaining half of the amount on or before May 31 of that fiscal year. The countywide adjustment amount shall be defined as the combined total revenue loss to the county and each city within the county, as estimated by the director of the Department of Finance based on the sales and use tax revenues transmitted under section 7204 for the *first two quarters* of the prior fiscal year as determined by the Board of Equalization and reported to the director on or before that August 15; *plus* the difference between the total amount allocated to all entities in the county in the prior year and the actual amount of sales and use tax not transmitted to all entities in the county for the prior year.
 - b. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.

²¹⁸ Revenue and Taxation Code section 97.68(d)(1) (Stats. 2004, ch. 211 (SB 1096)).

²¹⁹ Revenue and Taxation Code section 97.68(d)(1)(C)(ii) (Stats. 2004, ch. 211 (SB 1096)).

- c. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the county ERAF to that entity the difference between those amounts.²²⁰

Reimbursement is not required, under Section 97.68(d)(2), to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.²²¹

9. If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on April 1 of any fiscal year:
 - a. Reduce the amount otherwise required to be allocated in May of that fiscal year from the Sales and Use Tax Compensation Fund by the amount reported by director representing that portion of the countywide adjustment amount attributable to the estimated sales and use tax revenue losses resulting from the rate suspension applied by section 7203.1 for the fourth quarter of that fiscal year for the county and each city in the county.
 - b. After May allocations have been made, transfer any moneys remaining in the county Sales and Use Tax Compensation Fund to the county ERAF.
 - c. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of that fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.
 - d. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the county ERAF to that entity the difference between those amounts.²²²

²²⁰ Revenue and Taxation Code section 97.68 (d)(2) (Stats. 2004, ch. 211 (SB 1096)).

²²¹ Revenue and Taxation Code section 97.68(d)(2)(C)(ii) (Stats. 2004, ch. 211 (SB 1096)).

²²² Revenue and Taxation Code section 97.68(d)(3) (Stats. 2004, ch. 211 (SB 1096)).

Reimbursement is not required, under Section 97.68(d)(3), to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.²²³

10. If the suspension of sales and use tax authority under section 7203.1 ceases to be operative on July 1 of any fiscal year:
 - a. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is greater than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of that fiscal year, reallocate from the entity to the county ERAF the difference between those amounts.
 - b. If, for any county or city, the portion of the countywide adjustment amount allocated to that entity from the Sales and Use Tax Compensation Fund is less than the actual total amount of local sales and use tax revenue that was not transmitted to the entity for the prior fiscal year as a result of the 0.25 percent suspension of local sales and use tax authority applied by Section 7203.1, on or before January 31 of the following fiscal year, reallocate from the county ERAF to that entity the difference between those amounts.²²⁴

Reimbursement is not required, under Section 97.68(d)(4), to calculate or identify countywide adjustment amount, or the portion attributable to the county and to each city within the county, or the difference between the countywide adjustment amounts allocated to the county and to each city and the actual sales and use tax revenues not transmitted to the county and to each city as a result of the suspension of sales and use tax authority; the county auditor shall be notified of those amounts by the director of the Department of Finance.²²⁵

All other test claim statutes and allegations not specifically approved above do not result in a reimbursable state-mandated program subject to article XIII B, section 6 of the California Constitution and are, therefore, denied.

²²³ Revenue and Taxation Code section 97.68(d)(3)(C)(ii) (Stats. 2004, ch. 211 (SB 1096)).

²²⁴ Revenue and Taxation Code section 97.68(d)(4) (Stats. 2004, ch. 211 (SB 1096)).

²²⁵ Revenue and Taxation Code section 97.68(d)(4)(B)(2) (Stats. 2004, ch. 211 (SB 1096)).



EDMUND G. BROWN JR. • GOVERNOR

915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ WWW.DOF.CA.GOV

Received
July 10, 2013
Commission on
State Mandates

July 10, 2013

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Dear Ms. Halsey:

The Department of Finance has reviewed the Commission on State Mandates (Commission) draft staff analysis on the test claim for Accounting for Local Revenue Realignments (05-TC-01) submitted by Los Angeles County. As a result of our review, we concur with the Commission's draft staff analysis's recommendation that specified test claim statutes impose a partially reimbursable state-mandated program.

Pursuant to section 1181.2, subdivision (c)(1)(E) of the California Code of Regulations, "documents that are e-filed with the Commission need not be otherwise served on persons that have provided an e-mail address for the mailing list."

If you have any questions regarding this letter, please contact Michael Byrne, Principal Program Budget Analyst at (916) 445-3274.

Sincerely,

TOM DYER
Assistant Program Budget Manager

Enclosure

Enclosure A

DECLARATION OF CARLA SHELTON
DEPARTMENT OF FINANCE
CLAIM NO. CSM—05-TC-01

1. I am currently employed by the State of California, Department of Finance (Finance), am familiar with the duties of Finance, and am authorized to make this declaration on behalf of Finance.

I certify under penalty of perjury that the facts set forth in the foregoing are true and correct of my own knowledge except as to the matters therein stated as information or belief and, as to those matters, I believe them to be true.

7-8-13

at Sacramento, CA

Carla Shelton

Carla Shelton



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

RECEIVED
July 19, 2013
COMMISSION ON
STATE MANDATES

WENDY L. WATANABE
AUDITOR-CONTROLLER

July 18, 2013

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Dear Ms. Halsey:

**LOS ANGELES COUNTY'S RESPONSE TO THE COMMISSION ON STATE
MANDATES' DRAFT STAFF ANALYSIS FOR
LOCAL REVENUE REALIGNMENTS**

We concur with the Commission's draft staff analysis dated May 30, 2013, for the Local Revenue Realignment test claim. The staff's analysis concluded that the test claim legislation imposes reimbursable mandated-activities on counties.

Pursuant to Section 1181.2, subd. (c)(1)(E) of the California Code of Regulations, "Documents e-filed with the Commission need not be otherwise served on the persons that have provided an e-mail address for the mailing list."

If you have any questions, please contact Hasmik Yaghobyan at (213) 893-0792 or hyaghobyan@auditor.lacounty.gov.

Very truly yours,

Wendy L. Watanabe
Auditor-Controller

WLW:JN:CY:ED:hy
H:\SB90\Triple-Flip Test Claim\County's comments on CSM's Draft 7-17-13.doc

AB 1766

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CONCURRENCE IN SENATE AMENDMENTS
AB 1766 (Committee on Budget)
As Amended July 27, 2003
2/3 vote. Urgency

| ASSEMBLY: | | (June 3, 2003) | SENATE: | 28-101 (July 27, |
| | | | | | 2003) | |

(vote not relevant)

Original Committee Reference: BUDGET

SUMMARY : Implements a component of the financing plan for the deficit bonds authorized in ABx1 7. Reimburses cities and counties for the temporary cent reduction in the local sales and use tax in ABx1 7 through a property tax shift from schools (which will receive additional General Fund (GF) Proposition 98 funding to offset their loss).

The Senate amendments delete the Assembly version of this bill, and instead:

- 1) Establish a mechanism for reimbursing cities and counties for their revenue loss due to the temporary cent reduction in the Bradley-Burns local sales and use tax imposed by ABx1 7 (the bill that authorizes the deficit financing bonds).
 - a) Divert property tax revenue from the Educational Revenue Augmentation Fund (ERAF) in each county to a new Sales and Use Tax Compensation Fund (SUTCF), based on annual estimates of sales and use tax revenue loss by the Director of the Department of Finance.
 - b) Allocate property tax revenue from SUTCF to each city and county based on its prior-year share of sales and use tax revenue. Payments will be in two equal installments in January and May of each year; and,
 - c) Provide for a settle-up process in each subsequent fiscal year to adjust payments to reflect actual sales and use tax revenue losses to each of the cities and counties.
- 2) Preserve tax exchange or revenue sharing agreements between local agencies by providing that they shall be deemed to be

AB 1766

Page 2

temporarily modified to account for the reduced sales and use tax revenues and those revenues shall be replaced in kind by property tax revenue allocations from SUTCF.

- 3) Hold harmless ERAF spillover allocations in basic-aid counties.
- 4) Prohibit any allocation from SUTCF to redevelopment agencies.
- 5) Implement the property tax backfill mechanism starting in 2004-05, when ABx1 7 imposes a temporary reduction in local sales and use tax, and ends the backfill when the state's deficit bonds are repaid and the local sales and use tax rate is restored.

AS PASSED BY THE ASSEMBLY , this bill was a spot Budget trailer bill.

FISCAL EFFECT : Annual state GF cost of approximately \$2.4 billion, starting in 2004-05, to replace reduced ERAF property tax allocations to schools. This cost would end when the deficit reduction bonds are repaid (or sufficient funds are set aside to retire them) - approximately five years after the bonds are issued.

Analysis Prepared by : Dan Rabovsky / BUDGET / (916) 319-2099

California

PRIMARY ELECTION

Tuesday, March 2, 2004

CERTIFICATE OF CORRECTNESS

I, Kevin Shelley, Secretary of State of the State of California, do hereby certify that the measures included herein will be submitted to the electors of the State of California at the Primary Election to be held throughout the State on March 2, 2004, and that this guide has been correctly prepared in accordance with the law.

Witness my hand and the Great Seal of the State in Sacramento, California, this 6th day of January, 2004.



Kevin Shelley
Secretary of State



Official Voter Information Guide

SUPPLEMENTAL

SECRETARY OF STATE

Dear Fellow Voter,

You may have already received the “regular” Voter Information Guide for the March 2, 2004, election. The regular Guide has a green cover.

We are sending you this Supplemental Voter Information Guide (blue cover) for the March 2, 2004, election in order to provide you with information on measures that qualified for the ballot too late to be included in the regular Guide.

This Supplemental Voter Information Guide includes information on Propositions 57 (The Economic Recovery Bond Act) and 58 (The California Balanced Budget Act).

As always, I urge you to carefully review these materials. I hope you will also visit the Secretary of State’s website at www.MyVoteCounts.org for more information concerning the March election.

Most importantly, do not forget to vote on March 2nd!

**myVote
COUNTS**
www.MyVoteCounts.org



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VOTER BILL OF RIGHTS

1. You have the right to cast a ballot if you are a valid registered voter.
A valid registered voter means a United States citizen who is a resident in this state, who is at least 18 years of age and not in prison or on parole for conviction of a felony, and who is registered to vote at his or her current residence address.
2. You have the right to cast a provisional ballot if your name is not listed on the voting rolls.
3. You have the right to cast a ballot if you are present and in line at the polling place prior to the close of the polls.
4. You have the right to cast a secret ballot free from intimidation.
5. You have the right to receive a new ballot if, prior to casting your ballot, you believe you made a mistake.
If at any time before you finally cast your ballot, you feel you have made a mistake, you have the right to exchange the spoiled ballot for a new ballot. Absentee voters may also request and receive a new ballot if they return their spoiled ballot to an elections official prior to the closing of the polls on Election Day.
6. You have the right to receive assistance in casting your ballot, if you are unable to vote without assistance.
7. You have the right to return a completed absentee ballot to any precinct in the county.
8. You have the right to election materials in another language, if there are sufficient residents in your precinct to warrant production.
9. You have the right to ask questions about election procedures and observe the elections process.
You have the right to ask questions of the precinct board and election officials regarding election procedures and to receive an answer or be directed to the appropriate official for an answer. However, if persistent questioning disrupts the execution of their duties, the board or election officials may discontinue responding to questions.
10. You have the right to report any illegal or fraudulent activity to a local elections official or to the Secretary of State's Office.

If you believe you have been denied any of these rights, or if you are aware of any election fraud or misconduct, please call the Secretary of State's confidential toll-free

VOTER PROTECTION HOTLINE
1-800-345-VOTE (8683)

Secretary of State | State of California

BALLOT MEASURE SUMMARY

PROP
57

The Economic Recovery Bond Act.

Bond Act
Put on the Ballot by the Legislature

Summary

One time bond of up to fifteen billion dollars (\$15,000,000,000) to retire deficit. Fiscal Impact: One-time increase, compared to previously authorized bond, of up to \$4 billion to reduce the state's budget shortfall and annual debt-service savings over the next few years. These effects would be offset by higher annual debt-service costs in subsequent years due to this bond's longer term and larger size.

What Your Vote Means

Yes

A **YES** vote on this measure means: The state would sell \$15 billion in bonds to pay existing budgetary obligations.

No

A **NO** vote on this measure means: The state would not sell \$15 billion in bonds, but could instead sell bonds previously authorized by the Legislature to pay a smaller level of existing budgetary obligations.

Arguments

Pro

For three years, state government spending has exceeded revenues, creating a deficit. This measure will consolidate the deficit and allow California to get its finances in order—without raising taxes. Proposition 57 will keep the state from running out of money and prevent drastic cuts in education and health care.

Con

Proposition 57 doesn't end our deficit. It postpones and then increases it. It plunges us \$15 billion deeper in debt—plus billions more in interest—costing more than \$2,000 per family. The recall told Sacramento: **NO NEW TAXES. NO on 57 will tell them: STOP BORROWING AND OVERSPENDING.**

For Additional Information

For

Tom Hiltachk
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Against

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PROP
58

The California Balanced Budget Act.

Legislative Constitutional Amendment
Put on the Ballot by the Legislature

Summary

Requires the enactment of a balanced budget, addresses fiscal emergencies, and establishes a budget reserve. Fiscal Impact: Net state fiscal effects unknown and will vary by year, depending in part on actions of future legislatures. Reserve provisions may smooth state spending, with reductions during economic expansions and increases during downturns. Provisions requiring balanced budgets and limiting deficit borrowing could result in more immediate actions to correct budgetary shortfalls.

What Your Vote Means

Yes

A **YES** vote on this measure means: The State Constitution would be amended to provide for: (1) the enactment of a balanced state budget, (2) state budget reserve requirements, and (3) limits on future borrowing to finance state budget deficits.

No

A **NO** vote on this measure means: The State Constitution would not be amended to add new requirements on state budgetary practices.

Arguments

Pro

Proposition 58 will require the Governor and the Legislature to enact a balanced budget. It will require that spending not exceed income each fiscal year and will require building at least an \$8 billion reserve. It will prohibit borrowing in the future to pay off deficits.

Con

With the \$15 billion bonds, we were SUPPOSED to get a strong spending limitation measure. But Prop 58 DOES NOT LIMIT SPENDING! It allows short-term borrowing to balance the budget, the budget reserve is largely unprotected, and the door is wide open for massive spending increases and higher taxes.

For Additional Information

For

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Against

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OFFICIAL TITLE AND SUMMARY*Prepared by the Attorney General***The Economic Recovery Bond Act.**

- A one time Economic Recovery Bond of up to fifteen billion dollars (\$15,000,000,000) to pay off the state's accumulated General Fund deficit as of June 30, 2004.
- The Economic Recovery Bond will only be issued if the California Balanced Budget Act is also approved by the voters.
- The bonds will be secured by existing tax revenues and by other revenues that could be deposited in a special fund.

Summary of Legislative Analyst's Estimate of Net State and Local Government Fiscal Impact:

- One-time increase, compared to a previously authorized bond, of up to \$4 billion to reduce the state's budget shortfall.
- Annual debt-service savings over the next few years.
- Above effects offset in subsequent years by higher annual debt-service costs due to this bond's larger size and the longer time period for its repayment.

Final Votes Cast by the Legislature on ABX5 9 (Proposition 57)

Assembly:	Ayes 65	Noes 13
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Senate:	Ayes 27	Noes 12
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ANALYSIS BY THE LEGISLATIVE ANALYST

Background

California's Recent Budget Problems.

California's General Fund budget supports a variety of programs, including public schools, higher education, health, social services, and prisons. The General Fund has experienced chronic shortfalls between revenues and expenditures since 2001–02, when the economic and stock market downturns caused state revenues to decline sharply. To deal with these shortfalls, policymakers have reduced program expenditures, raised revenues, and taken a variety of other measures. They have also engaged in various forms of borrowing from special funds, local governments, and private credit markets.

Deficit-Financing Bond. One of the key actions taken to deal with the projected current-year (2003–04) budget shortfall was the authorization of a \$10.7 billion deficit-financing bond. The purpose of this bond was to “wipe the slate clean” and eliminate the cumulative budget deficit that would have existed at the end of 2002–03. This would allow the state to avoid the more severe budget actions that would have been necessary to eliminate the deficit all at once. The repayment of the currently authorized bond would be based on a multiple-step financing process (see shaded box for details). It would result in annual General Fund costs equivalent to one-half cent of the California sales tax—or about \$2.4 billion in 2004–05 and increasing moderately each year thereafter—until the bond is paid off (in about five years).

Repayment of Deficit Bonds

Existing \$10.7 Billion Bond. The previously authorized deficit-financing bond was designed to be repaid through a multiple-step process that “freed up” a revenue stream dedicated solely to repayment of the bond. This involved:

- The diversion of a one-half cent portion of the sales tax from local governments to a special fund dedicated to the bond's repayment.
- A diversion of property taxes from school districts to local governments to offset their sales tax loss.
- Added state General Fund payments to school districts to replace their diverted property taxes.

As a result of these diversions, there is no net impact on local governments or school districts. The full cost of the bond's repayment is borne by the state's General Fund.

\$15 Billion Proposition 57 Bond. Under this proposition, the bond repayment method described above would be the same, except that the amount of revenues diverted would be equivalent to one-quarter cent of the state sales tax instead of the one-half cent. The full cost of the bond would continue to be borne by the state's General Fund.

This deficit bond is currently being challenged in court and has not yet been issued. (In the meantime, the carryover 2002–03 deficit is being financed through short-term borrowing, which is due to be repaid in June 2004.)

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

Projected Shortfall in 2004–05. The state is facing another large budget shortfall in 2004–05, which we estimate will be in the general range of \$15 billion. This estimate assumes that the currently authorized \$10.7 billion deficit-financing bond is sold and that the carryover 2002–03 deficit is thereby taken off the books. Absent the bond proceeds from this sale, the budget shortfall would be much larger.

Proposal

This proposition puts before the voters authorization for the state to issue a bond of up to \$15 billion to deal with its budget deficit. The bond authorized by this measure would be used *in place of* the deficit-financing bond authorized last year by the Legislature.

Repayment of Proposed Bond. The repayment of the bond would result in annual General Fund costs equivalent to *one-quarter* cent of California’s sales tax revenues, compared to costs equivalent to one-half cent of sales tax revenues for the currently authorized bond. In addition, certain funds transferred to the state’s Budget Stabilization Account (created in Proposition 58 on this ballot, if approved) would be used to accelerate the repayment of the bond. The measure includes a backup guarantee that if the sales tax revenues dedicated to the bond are insufficient to pay bond principal and interest in any year, the General Fund will make up the difference.

This measure would become effective only if Proposition 58 on this ballot is also approved by the voters.

Fiscal Effects

The fiscal effects of the proposed bond are summarized in Figure 1, and compared to the currently authorized deficit-financing bond. The proposed bond would result in near-term budgetary savings compared to the bond authorized in current law, but added annual costs over the longer term. Specifically:

Near-Term Savings. The proceeds from the proposed bond would be up to \$4 billion more than from the currently authorized bond. This would provide the state with up to \$4 billion in additional one-time funds to address its budget shortfall. The state would also realize near-term savings related to debt service on the bond. This is because the payments would be based on one-quarter cent of annual sales taxes instead of one-half cent. As a result, annual General Fund costs would be one-half of the currently authorized bond for the next few years.

Longer-Term Costs. The near-term savings would be offset by higher costs in the longer term. This is because the proposed bond would be larger (\$15 billion versus \$10.7 billion) and it would take longer to repay. As indicated in Figure 1, the proposed bond would likely take between 9 and 14 years to pay back, compared to a 5-year period for the currently authorized bond.

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

FIGURE I

Comparison of Bond Authorized in Proposition 57
With Previously Authorized Bond

	Proposition 57 Bond	Previously Authorized Deficit-Financing Bond
Bond Amount	\$15 billion ^a	\$10.7 billion
Annual General Fund Costs:		
• Annual costs related to sales tax diversion.	\$1.2 billion ^b	\$2.4 billion ^b
• Potential annual payments from Proposition 58 reserve. ^c	\$425 million in 2006–07 \$900 million in 2007–08 \$1.45 billion in 2008–09 ^d	– – –
Years to Pay Off Bond:		
• Using only sales tax revenues.	14	5
• Assuming maximum \$5 billion contribution from Proposition 58 reserve.	9	–

^a Net proceeds to the General Fund would likely be less, depending on reserve requirements and other factors.

^b Costs are for 2004–05. Amounts would increase moderately annually thereafter.

^c Based on LAO out-year revenue projections and assumes no suspensions of transfer to reserve.

^d These amounts would increase moderately annually thereafter until cumulative total from reserve equals \$5 billion.

ARGUMENT in Favor of Proposition 57

State government spending in California is out of control. Over the past three years, state spending has significantly exceeded state revenues.

The California Economic Recovery Bond Act will consolidate the deficit and ALLOW CALIFORNIA TO GET ITS FINANCIAL HOUSE IN ORDER—WITHOUT RAISING TAXES.

The California Economic Recovery Bond Act will keep the state from running out of money and prevent drastic cuts in spending on vital programs like education and health care.

The California Economic Recovery Bond Act will not take effect unless voters approve the California Balanced Budget Act, which PROHIBITS BORROWING TO PAY DEFICITS ever again and requires enactment of a BALANCED BUDGET.

The California Balanced Budget Act also provides for a fund of up to \$5 billion that can be used to PAY THESE BONDS OFF EARLY. It also provides for a RESERVE of at least \$8 billion, which can be used to PREVENT FUTURE DEFICITS.

Last year, the state approved \$12.9 billion in bonds to retire the accumulated budget deficit. The courts have declared one bond issuance unconstitutional and the other is subject to legal challenge because they were not approved by voters. Since then, the state has

accumulated a larger budget deficit. PROPOSITION 57 WILL LEGALLY RESTRUCTURE AND REFINANCE THAT DEBT WITH THE APPROVAL OF THE VOTERS.

Without this bond, the State of California may be out of cash by June. To deal with a calamity of that magnitude in such a short time frame, the only choice will be to drastically increase taxes. The California Economic Recovery Bond will let us refinance our inherited debt and give the state time to deal with its ongoing structural deficit.

The California Recovery Bond and the California Balanced Budget Act, Proposition 58, together will give California's leaders the tools necessary to restore confidence in the financial management of the State.

Please join Superintendent of Public Instruction Jack O'Connell, the California Taxpayers' Association, State Controller Steve Westly, the California Chamber of Commerce and Governor Arnold Schwarzenegger in supporting Proposition 57. It is the only way to ensure California's financial future.

ARNOLD SCHWARZENEGGER, *Governor
State of California*

LARRY MCCARTHY, *President
California Taxpayers' Association*

ALLAN ZAREMBERG, *President
California Chamber of Commerce*

REBUTTAL to Argument in Favor of Proposition 57

Proponents contradict themselves. They say that spending is out of control, but at the same time say they don't want to cut it.

So their answer is to borrow an unprecedented \$15 billion—plus interest—and keep right on spending. That's more than \$2,000 for every family in California.

If state spending were reduced 13.4 percent from its current rate, the entire deficit would be cured in 18 months. And that's still 15 percent more than we spent when Gray Davis became governor.

Proponents say this won't raise taxes. Where do they think the money is going to come from to pay

back \$15 billion in loans plus billions more in interest? Ultimately, it must come from either cuts that proponents have already said they don't want to make—or from increased taxes.

Propositions 57 and 58 do nothing to reduce the state's out-of-control spending that ballooned the state budget from \$57.8 billion five years ago to a projected \$90.2 billion next year. They allow politics to continue as usual in Sacramento: spend, borrow and tax.

SENATOR TOM McCLINTOCK

SENATOR BILL MORROW

ARGUMENT Against Proposition 57

California is billions of dollars in debt. Out-of-control borrowing has already cost California the lowest credit rating in the nation—on a par with many Third World countries.

Prop. 57 plunges us \$15 billion DEEPER IN DEBT—plus billions more in interest. Total debt service from Prop. 57 will cost an average family more than \$2,000.

What does it buy? NOTHING. This doesn't buy a single school, road or park. It doesn't put a single cop on the street or relieve any traffic congestion. It simply papers over the gigantic deficit that Sacramento's politicians created in the first place.

Instead of cutting the waste from government bureaucracy and targeting fraud for elimination, they have decided to use the biggest bond in California history to cover their spending addiction.

Since 1849, California's Constitution has forbidden bonds like this from being used to paper over deficit spending. Long-term bonds are supposed to be used for schools, parks, highways and water projects that will serve coming generations. In order to put this unprecedented borrowing on the ballot, the same politicians also propose repealing this historic

constitutional amendment—and have the audacity to call it “a balanced budget amendment.”

Five years ago California spent \$57.8 billion from its General Fund. Next year, it will spend \$90.2 billion.

Instead of adding more than a billion dollars of additional debt service to the state budget *every year* for the life of this bond, we need to suspend the state's spending mandates and restore the power that the Governor had from 1939 to 1983 to make mid-year spending reductions.

The October 7th election sent Sacramento an important message: NO NEW TAXES.

A NO vote on Prop. 57 sends them another: STOP BORROWING, STOP OVERSPENDING, and PUT OUR FINANCES BACK IN ORDER!!!

SENATOR TOM McCLINTOCK

SENATOR BILL MORROW

REBUTTAL to Argument Against Proposition 57

The California Legislature has already approved \$12.9 billion in bonds to retire the accumulated budget deficit. The California Economic Recovery Bond Act gives the voters the power to APPROVE A SOUND RESTRUCTURING PLAN for California.

Governor Arnold Schwarzenegger has proposed the California Economic Recovery Plan to ALLOW CALIFORNIA TO GET ITS FINANCIAL HOUSE IN ORDER—WITHOUT RAISING TAXES. Without the California Economic Recovery Bond Act, the state could run out of money, leaving no choice but drastic cuts in spending on vital programs like education and health care or a huge tax increase. Proposition 57 will let us refinance our inherited debt and give the state time to deal with its ongoing structural deficit.

Remember, the California Economic Recovery Bond Act will not take effect unless voters approve the California Balanced Budget Act. Don't be misled

by the opposition, the California Balanced Budget Act will PROHIBIT BORROWING TO PAY DEFICITS ever again and will require enactment of a BALANCED BUDGET.

Governor Schwarzenegger needs both Propositions 57 and 58 to pass. It will give him the tools necessary to STOP BORROWING, STOP OVERSPENDING, and PUT OUR FINANCES BACK IN ORDER.

Please join Superintendent of Public Instruction Jack O'Connell, the California Taxpayers' Association, State Controller Steve Westly and the California Chamber of Commerce and VOTE “YES” on Proposition 57. It is the only way to ensure California's financial future.

ARNOLD SCHWARZENEGGER, *Governor
State of California*

LARRY MCCARTHY, *President
California Taxpayers' Association*

CARL GUARDINO, *President
Silicon Valley Manufacturing Group*

OFFICIAL TITLE AND SUMMARY*Prepared by the Attorney General***The California Balanced Budget Act.**

- Requires enactment of a balanced budget where General Fund expenditures do not exceed estimated General Fund revenues.
- Allows the Governor to proclaim a fiscal emergency in specified circumstances, and submit proposed legislation to address the fiscal emergency.
- Requires the Legislature to stop other action and act on legislation proposed to address the emergency.
- Establishes a budget reserve.
- Provides that the California Economic Recovery Bond Act is for a single object or work.
- Prohibits any future deficit bonds.

Summary of Legislative Analyst's Estimate of Net State and Local Government Fiscal Impact:

- Unknown net state fiscal effects, which will vary year by year and depend in part on actions of future Legislatures.
- Reserve provisions may smooth state spending, with reductions during economic expansions and increases during downturns.
- Balanced budget and debt limitation provisions could result in more immediate actions to correct budgetary shortfalls.

Final Votes Cast by the Legislature on ACAX5 5 (Proposition 58)

Assembly:	Ayes 80	Noes 0
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Senate:	Ayes 35	Noes 5
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ANALYSIS BY THE LEGISLATIVE ANALYST

Background

California's Budget Situation

California has experienced major budget difficulties in recent years. After a period of high growth in revenues and expenditures in the late 1990s, state tax revenues plunged in 2001 and the budget fell badly out of balance. Although policymakers reduced program spending and increased revenues to deal with part of the shortfalls, the state has also carried over large deficits and engaged in a significant amount of borrowing. The state budget faces another major shortfall in 2004–05 and it has a variety of other obligations—such as deferrals and loans from special funds—that are outstanding at this time.

Constitutional Provisions Relating to Budgeting and Debt

There are several budget- and debt-related provisions in California's Constitution that are affected by this proposition.

- **Balanced Budget Requirement.** The Constitution requires the Governor to submit by January 10 of each year a state budget proposal for the upcoming fiscal year (beginning on July 1) which is balanced—meaning that estimated revenues must meet or exceed proposed expenditures. While this balanced budget requirement applies to the Governor's January budget submission, it does *not* apply to the budget ultimately passed by the Legislature or signed by the Governor.
- **Mid-Year Budget Adjustments.** The Legislature has met in special session during the past three years to consider mid-year proposals to address budget shortfalls. However, there is no formal process in the Constitution to require that mid-year corrective actions be taken when the budget falls out of balance.
- **Reserve Requirement.** Reserve funds are typically used to cushion against unexpected budget shortfalls. The Constitution requires that the Legislature establish a prudent state

reserve fund. It does not, however, specify the size of the reserve, or the conditions under which funds are placed into the reserve.

- **Debt-Related Provisions.** The Constitution generally requires voter approval for debt backed by the state's general taxing authority. Over the years, courts have ruled that certain types of borrowing (including short-term borrowing to cover cash shortfalls and some bonds repaid from *specific* revenue sources) can occur without voter approval. The Constitution also requires that bonds submitted to the voters for approval be for a "single object or work" as specified in the respective bond act. For example, in past years, voters have been asked to authorize bonds for such single objects as education facilities, water projects, or prison construction.

Proposal

This proposition amends the Constitution, making changes related to (1) the enactment and maintenance of a balanced state budget, (2) the establishment of specific reserve requirements, and (3) a restriction on future deficit-related borrowing. The provisions are discussed in more detail below.

Balanced Budget Provisions

This proposition requires that the state adopt a balanced budget and provides for mid-year adjustments in the event that the budget falls out of balance.

Balanced Budget. In addition to the existing requirement that the Governor *propose* a balanced budget, this measure requires that the state *enact* a budget that is balanced. Specifically, estimated revenues would have to meet or exceed estimated expenditures in each year.

Mid-Year Adjustments. Under this measure, if the Governor determines that the state is facing substantial revenue shortfalls or spending deficiencies, the Governor may declare a fiscal emergency. He or she would then be required to propose legislation to address the problem, and call the Legislature into special session for that purpose. If the Legislature fails to pass and send to the

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

Governor legislation to address the budget problem within 45 days, it would be prohibited from (1) acting on any other bills or (2) adjourning in joint recess until such legislation is passed.

Reserve Requirement

The proposal requires that a special reserve—called the Budget Stabilization Account (BSA)—be established in the state's General Fund.

Annual Transfers. A portion of estimated annual General Fund revenues would be transferred by the State Controller into the account no later than September 30 of each fiscal year. The specific transfers are 1 percent (about \$850 million) in 2006–07, 2 percent (about \$1.8 billion) in 2007–08, and 3 percent (about \$2.9 billion) in 2008–09 and thereafter. These transfers would continue until the balance in the account reaches \$8 billion or 5 percent of General Fund revenues, whichever is greater. The annual transfer requirement would be in effect whenever the balance falls below the \$8 billion or 5 percent target. (Given the current level of General Fund revenues—approximately \$75 billion—the required reserve level would likely be \$8 billion for at least the next decade.)

Suspension of Transfers. The annual transfers could be suspended or reduced for a fiscal year by an executive order issued by the Governor no later than June 1 of the preceding fiscal year.

Allocation of Funds. Each year, 50 percent of the annual transfers into the BSA would be allocated to a subaccount that is dedicated to repayment of the deficit-recovery bond authorized by Proposition 57. These transfers would be made until they reach a cumulative total of \$5 billion. Funds from this subaccount would be automatically spent for debt service on that bond. The remaining funds in the BSA would be available for transfer to the General Fund.

Spending From the Account. Funds in the BSA could be transferred from this account to the General Fund through a majority vote of the Legislature and approval of the Governor. Spending of these monies from the General Fund could be made for various purposes—including to cover budget shortfalls—generally with a two-thirds vote of the Legislature (same as current law).

Related Provisions in Proposition 56. Proposition 56 on this ballot also contains new, but different, requirements related to a state reserve fund.

Prohibition Against Future Deficit Borrowing

Subsequent to the issuance of the bonds authorized in Proposition 57, this proposal would prohibit most *future* borrowing to cover budget deficits. This restriction applies to general obligation bonds, revenue bonds, and certain other forms of long-term borrowing. The restriction does *not* apply

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

to certain other types of borrowing, such as (1) short-term borrowing to cover cash shortfalls in the General Fund (including revenue anticipation notes or revenue anticipation warrants currently used by the state), or (2) borrowing between state funds.

Other Provisions

This measure also states that:

- With regard to the bond authorized by Proposition 57, the “single object or work” for which the Legislature may create debt includes—for that measure only—the one-time funding of the accumulated state budget deficit and other obligations, as determined by the Director of Finance.
- Its provisions take effect only if Proposition 57 on this ballot is also approved by the voters.

Fiscal Effects

This measure could have a variety of fiscal effects, depending on future budget circumstances and future actions taken by Governors and Legislatures. Possible fiscal effects include:

- **Balanced Budget and Debt Provisions.** In recent years, as well as during difficult budget periods in the past, the Governor and Legislature have at times allowed accumulated

budget deficits to carry over from one year to the next. This meant that spending reductions and/or revenue increases were less than what they otherwise would have been in those years. The provisions of this measure requiring a balanced budget and restricting borrowing would limit the state’s future use of this option. As a result, the state would in some cases have to take more immediate actions to correct budgetary shortfalls.

- **Reserve Requirement.** The \$8 billion reserve target established by this proposition is much larger than the amounts included in past budget plans. This larger reserve could be used to smooth state spending over the course of an economic cycle. That is, spending could be less during economic expansions (as a portion of the annual revenues are transferred into the reserve), and more during downturns (as the funds available in the reserve are used to “cushion” spending reductions that would otherwise be necessary).
- **Other Possible Impacts.** The proposition could have a variety of other impacts on state finances. For example, to the extent that the measure resulted in more balanced budgets and less borrowing over time, the state would benefit financially from higher credit ratings and lower debt-service costs.

ARGUMENT in Favor of Proposition 58

State government spending in California is out of control. Over the past three years, state spending has significantly exceeded state revenues.

Proposition 58 will require the Governor and the California State Legislature to ENACT a BALANCED BUDGET. Right now, the Governor is only required to propose, not enact, a balanced budget. This loophole has led to the huge budget deficits that plague California.

The California Balanced Budget Act:

WILL require a BALANCED BUDGET;

WILL require that SPENDING NOT EXCEED INCOME each fiscal year;

WILL require general funds to be put in a “Rainy Day” fund to build a RESERVE to protect California from future economic downturns. The Budget Stabilization Account will also be used to pay off the California Economic Recovery Bond early;

WILL allow the Governor to call a fiscal emergency if revenues drop below expenditures or if expenditures exceed revenues; and

WILL prohibit the Legislature from acting on other legislation or adjourning if they fail to pass legislation to address the crisis.

California faces unprecedented budget deficits. Overspending has led to serious shortfalls which threatens the state’s ability to pay its bills and access financial markets. This proposition is a safeguard against this EVER HAPPENING AGAIN. Proposition 58 will prevent the Legislature from ENACTING BUDGETS THAT SPEND MORE MONEY THAN WE HAVE.

The California Balanced Budget Act will require, for the first time, the Governor and the Legislature to pass a

BALANCED BUDGET. This proposition, along with the California Economic Recovery Bond Act, will give us the tools we need to resolve California’s budget crisis.

As California faced unprecedented budget deficits for the last 3 years, the problem was ignored, spending exceeded revenues, and there was no process in place to address the fiscal crisis. Proposition 58 will allow the Governor to call a Special Session of the Legislature to deal with future fiscal crises. If the Legislature fails to act within 45 days, then they will not be able to recess and they will not be able to pass any other legislation. This will force the Governor and the Legislature to work together to find a solution to the problem BEFORE IT IS TOO LATE.

The California Recovery Bond, Proposition 57, and the California Balanced Budget Act, Proposition 58, together will give California’s leaders the tools necessary to restore confidence in the financial management of the State.

Please join Governor Arnold Schwarzenegger, State Controller Steve Westly, Superintendent of Public Instruction Jack O’Connell, the California Chamber of Commerce, the California Taxpayers’ Association, and all 80 members of the California State Assembly—both Republicans and Democrats—and support Proposition 58.

ARNOLD SCHWARZENEGGER, *Governor*
State of California

HERB J. WESSON, JR., *Speaker*
California State Assembly

JENNY OROPEZA, *Chairwoman*
Assembly Budget Committee

REBUTTAL to Argument in Favor of Proposition 58

Reject this ruse! Remember the original deal we were promised by Arnold? Vote for a huge \$15 billion bond to pay for past mistakes, and we’ll pass a solid spending limit so this mess doesn’t happen again.

Prop. 57 gives us the bonds, but Prop. 58 does NOT give us ANY spending limit. The Legislature is free to continue spending like crazy, sticking us with higher taxes and more debt. All pain for no gain. If we approve this toothless “plan,” then perhaps we’ll owe Gray Davis an apology!

Yes, the budget will be “balanced,” but by law the California budget ALREADY has to be balanced. The problem is HOW it is balanced. Prop. 58 does NOT protect us from the sleazy methods currently employed to balance the budget—*accounting tricks and short-term borrowing*.

Proponents claim that Prop. 58 requires that “spending not exceed income each fiscal year.” This statement is factually incorrect, and they know it. As in the past, short-

term borrowing allows spending in excess of revenues received.

Yes, the entire State Assembly voted for this measure. But we remember another bill that received such unanimous bipartisan approval—the terribly flawed electricity deregulation bill that cost us billions and billions of dollars.

Prop. 58 does nothing except justify selling bonds. The vaunted budget reserve is largely unprotected. Prop. 58 includes NO SPENDING LIMITS, leaving the door wide open to more borrowing and higher taxes.

Force Sacramento to sober up. Vote NO on Prop. 58.

RICHARD RIDER, *Chair*
San Diego Tax Fighters

BRUCE HENDERSON, *President*
Association of Concerned Taxpayers

JOE ARMENDARIZ, *Executive Director*
Santa Barbara County Taxpayers Association

ARGUMENT Against Proposition 58

The same legislature that created the biggest budget deficit in California's history now wants to paper over that deficit by borrowing \$15 billion, at a total cost of over \$2,000 per California family.

Our California Constitution prohibits them from doing so. Since 1849, the "single object or work" provision of the Constitution has limited long-term borrowing to projects like schools, parks, or water projects that will serve coming generations. Prop. 58 sweeps that provision aside, and allows them to do what no generation in California's history has ever done—*steal from the future*.

At a time when our state has the lowest credit rating in the nation—challenging Singapore and Malaysia—they want to borrow \$15 billion more to pay for their own mistakes—*AND STICK YOU WITH THE BILL*. Our Constitution won't let them. But Prop. 58 shreds that provision, making it possible for them to plunge us \$15 billion deeper into debt. That is the *real* purpose of Prop. 58.

They have the *audacity* to call it a "Balanced Budget Act." How can they do that? Simple. They suspended the law that guarantees you an unbiased ballot title and summary—instead literally writing it themselves. Daniel Weintraub, perhaps the most respected newspaper columnist in California, writes that "*the balanced-budget requirement doesn't actually require that lawmakers approve a balanced budget.*"

Don't be fooled. California's Constitution already prohibits long-term borrowing from being used to balance the budget. That's the part they're suspending! We've gotten into this mess because of short-term borrowing—and *short-term borrowing is exempt from Prop. 58*. As Weintraub says, Prop. 58 "*does not outlaw borrowing to paper over a deficit.*"

California already has a prudent reserve requirement in current law—legislatures and governors have ignored it. Prop. 58 allows them to continue to ignore it. Weintraub: "*The governor could suspend transfers into the reserve at any time. And the Legislature could transfer money out of the reserve . . . at any time.*" It is no protection at all!

The Governor ALREADY has the power to call the Legislature into session to address a developing budget shortfall. This initiative requires the Legislature to take action before it can move on to other business. But it is LOOPHOLE-RIDDEN. Weintraub writes: "*As long as they passed any bill to address the shortfall, they could continue as usual, even if the governor vetoed their approach. In practice, such a provision is unlikely to yield anything very different from the stalemates we see today.*"

If they were serious about a balanced budget, they'd restore the Governor's power to make mid-year spending reductions to keep the budget in balance. If they were serious about spending restraint, they'd restore the Gann Spending Limit that produced a decade of balanced budgets and prudent reserves from 1979 until 1990.

But they're only serious about one thing—they *want to borrow more money, and this amendment gives them the power to do so*.

RICHARD RIDER, *Chair*
San Diego Tax Fighters

BRUCE HENDERSON, *President*
Association of Concerned Taxpayers

JOE ARMENDARIZ, *Executive Director*
Santa Barbara County Taxpayers Association

REBUTTAL to Argument Against Proposition 58

Don't be fooled by the opponents. The California Taxpayers Association supports the California Balanced Budget Act.

Proposition 58 WILL REQUIRE A BALANCED BUDGET for the first time. State government spending in California is out of control. Over the past three years, state spending has significantly exceeded state revenues.

Under Proposition 58, the Governor and the California State Legislature must ENACT a BALANCED BUDGET. It will CLOSE A LOOPHOLE that was used to create the huge deficit.

Governor Schwarzenegger's California Economic Recovery Plan includes both Propositions 57 and 58. Combined, the two measures will allow California to refinance its debt and prevent such a situation from EVER HAPPENING AGAIN. We should not be allowed to SPEND MORE MONEY THAN WE HAVE.

Proposition 58 requires the Legislature to enact a balanced budget and if circumstances change after they

pass the budget, the Governor is required to call them into special session to make mid-year changes to the budget, so that we end the year with A BALANCED BUDGET. And Proposition 58 prohibits the Legislature from acting on any new legislation until the budget is balanced again.

Proposition 58 does not change the Gann Spending Limit. It is still the law, the BALANCED BUDGET ACT provides a new tool in the fight against overspending.

Proposition 58 prohibits borrowing for future deficits. Proposition 58 requires building a reserve of at least \$8 billion. Please support the California Recovery Plan and vote YES ON PROPOSITIONS 57 and 58.

ARNOLD SCHWARZENEGGER, *Governor*
State of California

BILL HAUCK, *Chairman*
California Constitution Revision Commission

ALLAN ZAREMBERG, *Chairman*
California Chamber of Commerce

This overview of state bond debt replaces a similar analysis in the principal ballot pamphlet. This overview discusses the impact of the two bond measures on the ballot—Proposition 55 (education facilities) and Proposition 57 (budget deficit). The latter measure qualified for the ballot after the printing deadline for the principal ballot pamphlet.

This section provides an overview of the state's current bond debt. It also discusses the impact the bond measures on this ballot would, if approved, have on this debt level and the costs of paying it off.

Background

What Is Bond Financing? Bond financing is a type of long-term borrowing that the state uses to raise money for various purposes. The state obtains this money by selling bonds to investors. In exchange, it agrees to repay this money, with interest, according to a specified schedule.

Why Are Bonds Used? The state has traditionally used bonds to finance major capital outlay projects such as roads, educational facilities, prisons, parks, water projects, and office buildings. This is done mainly because these facilities provide services for many years and their large dollar costs can be difficult to pay all at once. Recently, however, the state has also used bond financing to help close major shortfalls in its General Fund budget.

What Types of Bonds Does the State Sell? The state sells three major types of bonds. These include:

- **General Fund-Supported Bonds.** These are paid off from the state's General Fund, which is largely supported by tax revenues. Such bonds take two forms. The majority are *general obligation* bonds. These must be approved by the voters and their repayment is guaranteed in the State Constitution. The second type is *lease-revenue* bonds. These do not require voter approval, are not guaranteed, and are paid off from lease payments (primarily from the General Fund) by state agencies using the facilities they finance. As a result, they have somewhat higher interest costs than general obligation bonds.
- **Traditional Revenue Bonds.** These also finance capital projects but are not supported by the General Fund. Rather, they are paid off from a designated revenue stream—usually generated by the projects they finance, such as bridge tolls. These bonds also do not require voter approval.

- **Budget-Related Bonds.** During the past two years, the Governor and Legislature authorized other bonds to help address the state's budget problem. These included a \$10.7 billion deficit-financing bond enacted in 2003 to pay off the state's deficit. This bond, which is currently being challenged in the courts, has not yet been sold. The cost of repaying principal and interest on this bond would be borne by the state's General Fund.

What Are the Direct Costs of Bond Financing?

The state's cost for using bonds depends primarily on their interest rates and the time period over which they are repaid. For example, most general obligation bonds are paid off over a 30-year period. Assuming current tax-exempt interest rates for such bonds (about 5.25 percent), the cost of paying them off over 30 years is about \$2 for each dollar borrowed—\$1 for the dollar borrowed and \$1 for interest. This cost, however, is spread over the entire 30-year period, so the cost after adjusting for inflation is considerably less—about \$1.25 for each \$1 borrowed.

The State's Current Debt Situation

Amount of General Fund Debt. As of November 2003, the state had about \$36 billion of General Fund bond debt outstanding—about \$29 billion of general obligation bonds and \$7 billion of lease-revenue bonds. In addition, the state has not yet sold about \$21 billion of authorized bonds, either because the projects involved have not yet been started or those in progress have not yet reached their major construction phase. (This total does not include the authorized \$10.7 billion deficit-financing bond.)

General Fund Debt Payments. We estimate that General Fund debt payments will be about \$2.5 billion in 2003–04. This amount is lower than it otherwise would be because of the deferral of certain bond principal repayments to help deal with the General Fund's budget shortfall. Absent these one-

time impacts, debt payments will increase to about \$3.5 billion in 2004–05. As previously authorized but currently unsold bonds are marketed, outstanding bond debt costs would rise to approximately \$4.1 billion in 2007–08, and slowly decline thereafter if no new bonds are authorized.

Debt-Service Ratio. The level of General Fund debt payments stated as a percentage of state revenues is referred to as the state's debt-service ratio. This ratio increased in the early 1990s and peaked at slightly over 5 percent in the middle of the decade. The ratio currently stands at about 3.3 percent, and is expected to increase to 4.6 percent in 2004–05, and further to a peak of 4.9 percent in 2005–06 as currently authorized bonds are sold.

Effects of Bond Propositions on This Ballot

There are two bond measures on this ballot:

- Proposition 55, which would authorize the state to issue \$12.3 billion of general obligation bonds for construction and renovation of public K–12 schools and higher education facilities.
- Proposition 57, which would authorize the state to issue a \$15 billion bond to address the state's budget shortfall. This bond would be used instead of the currently authorized \$10.7 billion deficit-financing bond.

The impacts of these measures on the state's debt situation are discussed below.

Impacts on Debt Payments. If the \$12.3 billion in bonds for education facilities authorized by Proposition 55 on this ballot are approved and eventually sold, there would be additional debt-service payments averaging over \$800 million a year over the life of the bond. The currently authorized

deficit-financing bond would, if sold, result in \$2.4 billion in added General Fund costs in 2004–05, increasing moderately each year until the bonds are paid off (in roughly five years). If the \$15 billion in bonds authorized by Proposition 57 is used instead of the currently authorized deficit-financing bond, the annual debt-service costs would be \$1.2 billion in 2004–05, increasing moderately in subsequent years. (If the supplemental payments from the budget reserve established by Proposition 58 were included, annual payments could be higher in individual years.) Because of the lower annual debt repayment amounts and larger volume, however, these debt-service costs on the proposed bond would be in place for a longer time period—anywhere from nine to 14 years.

Impacts on Debt-Service Ratio. If the \$12.3 billion in education bonds on this ballot are approved and eventually sold, the ratio would increase to about 5.3 percent in 2006–07 and decline thereafter. If the debt service on the currently authorized deficit-financing bond is included in this calculation, the total debt-service ratio would jump to between 8 percent and 8.5 percent per year until the bond is paid off (probably in 2009–10). If, however, the bond proposed in Proposition 57 is approved and sold instead of the currently authorized bond, the ratio would increase by less in the near term—to between 6.4 percent and 6.9 percent annually between 2004–05 and 2008–09. However, this higher ratio would remain in place for a longer time period, since the proposed bond would take longer to pay off. (If supplemental payments from the budget reserve created by Proposition 58 are included, the ratio could be higher in individual years.)

Proposition 57

This law proposed by Assembly Bill 9 of the 2003–2004 Fifth Extraordinary Session (Chapter 2, 2003–2004 Fifth Extraordinary Session) is submitted to the people in accordance with the provisions of Article XVI of the California Constitution.

This proposed law adds sections to the Government Code; therefore, new provisions proposed to be added are printed in *italic type* to indicate that they are new.

PROPOSED LAW

SEC. 3. Title 18 (commencing with Section 99050) is added to the Government Code, to read:

TITLE 18. THE ECONOMIC RECOVERY BOND ACT

CHAPTER 1. GENERAL PROVISIONS

99050. (a) *This title shall be known and may be cited as the Economic Recovery Bond Act.*

(b) *The Legislature finds and declares that it is essential to the public welfare that an efficient, equitable, and alternative source of funding be established in order to preserve public education and critical health and safety programs that otherwise could not be funded in light of the accumulated state budget deficit, and that securing the availability of the proceeds of the bonds proposed to be issued and sold pursuant to this title is the most efficient, equitable, and economical means available.*

99051. *As used in this title, the following terms have the following meanings:*

(a) (1) *“Accumulated state budget deficit” has the same meaning as in Section 1.3 of Article XVI of the California Constitution.*

(2) *The amount referred to in paragraph (1) shall be as certified by the Director of Finance.*

(b) *“Ancillary obligation” means an obligation of the state entered into in connection with any bonds issued under this title, including the following:*

(1) *A credit enhancement or liquidity agreement, including any credit enhancement or liquidity agreement in the form of bond insurance, letter of credit, standby bond purchase agreement, reimbursement agreement, liquidity facility, or other similar arrangement.*

(2) *A remarketing agreement.*

(3) *An auction agent agreement.*

(4) *A broker-dealer agreement or other agreement relating to the marketing of the bonds.*

(5) *An interest rate or other type of swap or hedging contract.*

(6) *An investment agreement, forward purchase agreement, or similar structured investment contract.*

(c) *“Committee” means the Economic Recovery Financing Committee created pursuant to Section 99055.*

(d) *“Fund” means the Economic Recovery Fund created pursuant to Section 99060.*

(e) *“Resolution” means any resolution, trust agreement, indenture, certificate, or other instrument authorizing the issuance of bonds pursuant to this title and providing for their security and repayment.*

(f) *“Trustee” means the Treasurer or a bank or trust company within or without the state acting as trustee for any issue of bonds under this title and, if there is more than one issue of bonds, the term means the trustee for each issue of bonds, respectively. If there are cotrustees for an issue of bonds, “trustee” means those cotrustees collectively.*

CHAPTER 2. ECONOMIC RECOVERY FINANCING COMMITTEE

99055. (a) *Solely for the purpose of authorizing the issuance and sale pursuant to the State General Obligation Bond Law of the bonds authorized by this title and the making of those determinations and the taking of other actions as are authorized by this title, the Economic Recovery Financing Committee is hereby created. For purposes of this title, the Economic Recovery Financing Committee is “the committee” as that term is used in the State General Obligation Bond Law (Chapter 4 (commencing with Section 16720) of Part 3 of Division 4 of Title 2).*

(b) *The committee consists of all of the following members:*

(1) *The Governor or his or her designee.*

(2) *The Director of Finance.*

(3) *The Treasurer.*

(4) *The Controller.*

(5) *The Secretary of Business, Transportation and Housing.*

(6) *The Director of General Services.*

(7) *The Director of Transportation.*

(c) *Notwithstanding any other provision of law, any member may designate a deputy to act as that member in his or her place and stead for all purposes, as though the member were personally present.*

(d) *The Legislature finds and declares that each member of the committee has previously acted as a member of a similar finance committee.*

(e) *A majority of the members of the committee shall constitute a quorum of the committee and may act for the committee.*

(f) *The Director of Finance shall serve as chairperson of the committee.*

CHAPTER 3. ECONOMIC RECOVERY FUND

99060. (a) *The proceeds of bonds issued and sold pursuant to this title shall be deposited in the Economic Recovery Fund, which is hereby established in the State Treasury.*

(b) *Moneys in the fund shall be invested in the Surplus Money Investment Fund, and any income from that investment shall be credited to the fund.*

(c) *Except for amounts necessary to pay costs of issuance, administrative costs, and any other costs payable in connection with the bonds, and to retire or refund bonds issued and sold pursuant to this title or bonds issued and sold under Title 17 (commencing with Section 99000), the remaining balance of the fund, as determined by the committee, shall be transferred to the General Fund to fund the purposes set forth in this title.*

99062. *Out of the first money realized from the sale of bonds as provided in this chapter, there shall be redeposited in the General Obligation Bond Expense Revolving Fund, established by Section 16724.5, the amount of all expenditures made for purposes specified in that section, and this money may be used for the same purpose and repaid in the same manner whenever additional bond sales are made.*

99064. *The proceeds of the bonds issued and sold pursuant to this chapter shall be available for the purpose of providing an efficient, equitable, and economical means of doing both of the following:*

(a) *Funding the accumulated state budget deficit, which may be accomplished in part by refunding or repaying bonds issued pursuant to Title 17 (commencing with Section 99000).*

(b) *Paying costs relating to the issuance of bonds under this title, including, but not limited to, providing reserves, capitalized interest, and the costs of obtaining or entering into any ancillary obligation, costs associated with the repayment or refunding of the fiscal recovery bonds issued pursuant to Title 17 (commencing with Section 99000), and administrative and other costs associated with implementing the purposes of this title.*

CHAPTER 4. BOND PROVISIONS

99065. (a) *Subject to subdivision (b), bonds in the total amount of fifteen billion dollars (\$15,000,000,000), not including the amount of any refunding bonds issued in accordance with Section 99075, or so much thereof as is necessary, may be issued and sold to provide a fund to be used for carrying out the purposes expressed in this title and to reimburse the General Obligation Bond Expense Revolving Fund, pursuant to Section 16724.5. The bonds, when sold, shall be and constitute a valid and binding obligation of the State of California, and the full faith and credit of the State of California is hereby pledged for the punctual payment of both principal of, and interest on, the bonds as the principal and interest become due and payable. Additionally, the bonds, when sold, shall be secured by a pledge of revenues and any other amounts in the Fiscal Recovery Fund created pursuant to Section 99008. The bonds may be secured by different lien priorities on amounts in the Fiscal Recovery Fund.*

(b) *The amount of bonds that may be issued and sold pursuant to subdivision (a) shall be reduced by the amount of bonds issued pursuant to Title 17 (commencing with Section 99000), and by the amount of bonds issued*

Proposition 57 (cont.)

pursuant to the California Pension Obligation Financing Act (Chapter 7 (commencing with Section 16910) of Part 3 of Division 4 of Title 2), except to the extent those bonds will be retired, defeased, or redeemed with the proceeds of bonds authorized by this title.

(c) Pursuant to this section, the Treasurer shall sell the bonds authorized by the committee. The bonds shall be sold upon the terms and conditions specified in a resolution to be adopted by the committee pursuant to Section 16731 and Section 99070. Whenever the committee deems it necessary for an effective sale of the bonds, the committee may authorize the Treasurer to sell any issue of bonds at less than their par value. Notwithstanding Section 16754.3, the discount with respect to any issue of the bonds shall not exceed 3 percent of the par value thereof, net of any premium.

99066. The bonds authorized by this title shall be prepared, executed, issued, sold, paid, and redeemed as provided in the State General Obligation Bond Law (Chapter 4 (commencing with Section 16720) of Part 3 of Division 4 of Title 2), and all of the provisions of that law, except subdivisions (a) and (b) of Section 16727 or any other provision in that law that is inconsistent with the terms of this title, apply to the bonds and to this title and are hereby incorporated in this title as though set forth in full in this title.

99067. For purposes of this title, the Department of Finance is designated the "board" as that term is used in the State General Obligation Bond Law.

99069. Notwithstanding any other provision of this title, or of the State General Obligation Bond Law, if the Treasurer sells bonds pursuant to this title that include a bond counsel opinion to the effect that the interest on the bonds is excluded from gross income for federal tax purposes subject to designated conditions, the Treasurer may maintain separate accounts for the bond proceeds invested and for the investment earnings on those proceeds, and may use or direct the use of those proceeds or earnings to pay any rebate, penalty, or other payment required under federal law or take any other action with respect to the investment and use of those bond proceeds that is required or desirable under federal law in order to maintain the tax-exempt status of those bonds and to obtain any other advantage under federal law on behalf of the funds of this state.

99070. (a) (1) The committee shall determine whether or not it is necessary or desirable to issue bonds authorized pursuant to this title in order to carry out the purposes of this title and, if so, the amount of bonds to be issued and sold, the times at which the proceeds of the bonds authorized by this title shall be required to be available, and those other terms and conditions for the bonds authorized by this title as it shall determine necessary or desirable.

(2) In addition to all other powers specifically granted in this title and the State General Obligation Bond Law, the committee may do all things necessary or convenient to carry out the powers and purposes of this title, including the approval of any indenture and any ancillary obligation relating to those bonds, and the delegation of necessary duties to the chairperson, and to the Treasurer as agent for sale of the bonds.

(3) The committee shall determine the amount of the bonds to be issued so that the net proceeds of the bonds issued to fund the accumulated budget deficit, when added to the net proceeds of any bonds issued pursuant to Title 17 (commencing with Section 99000) for that purpose, exclusive of bonds issued pursuant to this title for the purpose of refunding bonds issued pursuant to this title or Title 17 (commencing with Section 99000), will not exceed fifteen billion dollars (\$15,000,000,000) in the aggregate. Nothing in this section shall be construed to limit the ability of the committee to authorize the issuance of any amount of bonds that it shall determine necessary or appropriate to accomplish the purposes of this title, including the refunding or redemption of the bonds issued pursuant to Title 17 (commencing with Section 99000), subject to the limit on the total amount of bonds set forth in Section 99065.

(b) Successive issues of bonds may be authorized and sold to carry out those actions progressively, and it is not necessary that all of the bonds authorized to be issued be sold at any one time. In addition to all other powers specifically granted in this title and the State General Obligation Bond Law, the committee may do all things necessary or convenient, including the delegation of necessary duties to the chairperson and to the Treasurer as agent for sale of the bonds, to carry out the powers and purposes of this title.

99071. The principal of and interest on the bonds and the payment of any ancillary obligations shall be payable from and secured by a pledge of all state sales and use tax revenues in the Fiscal Recovery Fund established pursuant to Section 99008 and any earnings thereon. To the extent that moneys

in the Fiscal Recovery Fund are deemed insufficient to make these payments, pursuant to an estimate certified by the Director of Finance and approved by the committee, there shall be collected each year and in the same manner and at the same time as other state revenue is collected, in addition to the ordinary revenues of the state, a sum in an amount required to pay the principal of, and interest on, the bonds and the payment of any ancillary obligations for which payment is authorized by this title and for which the full faith and credit of the state has been pledged. It is the duty of all officers charged by law with any duty in regard to the collection of the revenue to do and perform each and every act that is necessary to collect that additional sum.

99072. (a) Notwithstanding Section 13340, there is hereby continuously appropriated from the Fiscal Recovery Fund established pursuant to Section 99008 an amount that will equal the total of the following:

(1) The sum annually necessary to pay the principal of, and interest on, bonds issued and sold as described in Section 99070, as the principal and interest become due and payable, together with any amount necessary to satisfy any reserve and coverage requirements in the resolution.

(2) The sum necessary to pay any ancillary obligations entered into in connection with the bonds.

(3) Any trustee and other administrative costs incurred in connection with servicing the bonds and ancillary obligations.

(4) Redemption, retirement, defeasance or purchase of any bonds as authorized by the committee prior to their stated maturity dates.

(b) Notwithstanding Section 13340, if the funds appropriated by subdivision (a) are estimated to be insufficient to meet the requirement specified in paragraphs (1) to (4), inclusive, of subdivision (a), as approved pursuant to Section 99071, there is hereby continuously appropriated from the General Fund, for the purposes of this chapter, an amount that will provide sufficient revenues to meet whatever requirements specified in paragraphs (1) to (4), inclusive, of subdivision (a) cannot be met from revenues appropriated from the Fiscal Recovery Fund.

(c) The sales and use tax revenues received pursuant to Sections 6051.5 and 6201.5 of the Revenue and Taxation Code and deposited into the Fiscal Recovery Fund are hereby irrevocably pledged to the payment of principal and interest on the bonds issued pursuant to this title, to payment of any ancillary obligations, and to costs necessary for servicing and administering the bonds and ancillary obligations. The Legislature may elect to deposit additional revenues in the Fiscal Recovery Fund. The pledge of this subdivision shall vest automatically upon execution and delivery of any resolution or agreement relating to ancillary obligations, without the need for any notice or filing in any office or location.

99074. All money deposited in the Economic Recovery Fund that is derived from accrued interest on bonds sold shall be reserved in that fund and shall be available for transfer to the Fiscal Recovery Fund as a credit to expenditures for bond interest.

99075. The bonds may be refunded in accordance with Article 6 (commencing with Section 16780) of Chapter 4 of Part 3 of Division 4 of Title 2, which is a part of the State General Obligation Bond Law. Approval by the electors of the state for the issuance of the bonds described in this title shall include approval of the issuance of any bonds issued to refund any bonds originally issued under this title or any previously issued refunding bonds.

99076. The Legislature hereby finds and declares that, inasmuch as the proceeds from the sale of bonds authorized by this title are not "proceeds of taxes" as that term is used in Article XIII B of the California Constitution, the disbursement of these proceeds is not subject to the limitations imposed by that article.

99077. The state hereby pledges and agrees with the holders of any bonds issued pursuant to this title that it will not reduce the rate of imposition of either of the taxes imposed pursuant to Sections 6051.5 and 6201.5 of the Revenue and Taxation Code, which generate the revenue deposited in the Fiscal Recovery Fund.

SEC. 8. Sections 1 to 4.20, inclusive, of this act shall become operative only if both of the following occur:

(a) ACA 5 of the 2003–04 Fifth Extraordinary Session is submitted to and approved by the voters at the March 2, 2004, statewide primary election.

(b) The voters adopt the Economic Recovery Bond Act, as set forth in Section 3 of this act.

Proposition 58

This amendment proposed by Assembly Constitutional Amendment 5 of the 2003–2004 Fifth Extraordinary Session (Resolution Chapter 1, 2003–2004 Fifth Extraordinary Session) expressly amends the California Constitution by adding sections thereto and amending sections thereof; therefore, existing provisions proposed to be deleted are printed in ~~strike-out type~~ and new provisions proposed to be added are printed in *italic type* to indicate that they are new.

PROPOSED AMENDMENTS TO ARTICLES IV AND XVI

First—That Section 10 of Article IV is amended to read:

SEC. 10. (a) Each bill passed by the Legislature shall be presented to the Governor. It becomes a statute if it is signed by the Governor. The Governor may veto it by returning it with any objections to the house of origin, which shall enter the objections in the journal and proceed to reconsider it. If each house then passes the bill by rollcall vote entered in the journal, ~~two-thirds~~ *two-thirds* of the membership concurring, it becomes a statute.

(b) (1) Any bill, other than a bill which would establish or change boundaries of any legislative, congressional, or other election district, passed by the Legislature on or before the date the Legislature adjourns for a joint recess to reconvene in the second calendar year of the biennium of the legislative session, and in the possession of the Governor after that date, that is not returned within 30 days after that date becomes a statute.

(2) Any bill passed by the Legislature before September 1 of the second calendar year of the biennium of the legislative session and in the possession of the Governor on or after September 1 that is not returned on or before September 30 of that year becomes a statute.

(3) Any other bill presented to the Governor that is not returned within 12 days becomes a statute.

(4) If the Legislature by adjournment of a special session prevents the return of a bill with the veto message, the bill becomes a statute unless the Governor vetoes the bill within 12 days after it is presented by depositing it and the veto message in the office of the Secretary of State.

(5) If the 12th day of the period within which the Governor is required to perform an act pursuant to paragraph (3) or (4) of this subdivision is a Saturday, Sunday, or holiday, the period is extended to the next day that is not a Saturday, Sunday, or holiday.

(c) Any bill introduced during the first year of the biennium of the legislative session that has not been passed by the house of origin by January 31 of the second calendar year of the biennium may no longer be acted on by the house. No bill may be passed by either house on or after September 1 of an even-numbered year except statutes calling elections, statutes providing for tax levies or appropriations for the usual current expenses of the State, and urgency statutes, and bills passed after being vetoed by the Governor.

(d) The Legislature may not present any bill to the Governor after November 15 of the second calendar year of the biennium of the legislative session.

(e) The Governor may reduce or eliminate one or more items of appropriation while approving other portions of a bill. The Governor shall append to the bill a statement of the items reduced or eliminated with the reasons for the action. The Governor shall transmit to the house originating the bill a copy of the statement and reasons. Items reduced or eliminated shall be separately reconsidered and may be passed over the Governor's veto in the same manner as bills.

(f) (1) *If, following the enactment of the budget bill for the 2004–05 fiscal year or any subsequent fiscal year, the Governor determines that, for that fiscal year, General Fund revenues will decline substantially below the estimate of General Fund revenues upon which the budget bill for that fiscal year, as enacted, was based, or General Fund expenditures will increase substantially above that estimate of General Fund revenues, or both, the Governor may issue a proclamation declaring a fiscal emergency and shall thereupon cause the Legislature to assemble in special session for this purpose. The proclamation shall identify the nature of the fiscal emergency and shall be submitted by the Governor to the Legislature, accompanied by proposed legislation to address the fiscal emergency.*

(2) *If the Legislature fails to pass and send to the Governor a bill or bills to address the fiscal emergency by the 45th day following the issuance of the*

proclamation, the Legislature may not act on any other bill, nor may the Legislature adjourn for a joint recess, until that bill or those bills have been passed and sent to the Governor.

(3) *A bill addressing the fiscal emergency declared pursuant to this section shall contain a statement to that effect.*

Second—That Section 12 of Article IV is amended to read:

SEC. 12. (a) Within the first 10 days of each calendar year, the Governor shall submit to the Legislature, with an explanatory message, a budget for the ensuing fiscal year containing itemized statements for recommended state expenditures and estimated state revenues. If recommended expenditures exceed estimated revenues, the Governor shall recommend the sources from which the additional revenues should be provided.

(b) The Governor and the Governor-elect may require a state agency, officer, or employee to furnish whatever information is deemed necessary to prepare the budget.

(c) (1) The budget shall be accompanied by a budget bill itemizing recommended expenditures. ~~The~~

(2) *The budget bill shall be introduced immediately in each house by the persons chairing the committees that consider appropriations. ~~The the budget.~~*

(3) *The Legislature shall pass the budget bill by midnight on June 15 of each year. ~~Until~~*

(4) *Until the budget bill has been enacted, the Legislature shall not send to the Governor for consideration any bill appropriating funds for expenditure during the fiscal year for which the budget bill is to be enacted, except emergency bills recommended by the Governor or appropriations for the salaries and expenses of the Legislature.*

(d) No bill except the budget bill may contain more than one item of appropriation, and that for one certain, expressed purpose. Appropriations from the General Fund of the State, except appropriations for the public schools, are void unless passed in each house by rollcall vote entered in the journal, ~~two-thirds~~ *two-thirds* of the membership concurring.

(e) The Legislature may control the submission, approval, and enforcement of budgets and the filing of claims for all state agencies.

(f) *For the 2004–05 fiscal year, or any subsequent fiscal year, the Legislature may not send to the Governor for consideration, nor may the Governor sign into law, a budget bill that would appropriate from the General Fund, for that fiscal year, a total amount that, when combined with all appropriations from the General Fund for that fiscal year made as of the date of the budget bill's passage, and the amount of any General Fund moneys transferred to the Budget Stabilization Account for that fiscal year pursuant to Section 20 of Article XVI, exceeds General Fund revenues for that fiscal year estimated as of the date of the budget bill's passage. That estimate of General Fund revenues shall be set forth in the budget bill passed by the Legislature.*

Third—That Section 1.3 is added to Article XVI thereof, to read:

SEC. 1.3. (a) *For the purposes of Section 1, a "single object or work," for which the Legislature may create a debt or liability in excess of three hundred thousand dollars (\$300,000) subject to the requirements set forth in Section 1, includes the funding of an accumulated state budget deficit to the extent, and in the amount, that funding is authorized in a measure submitted to the voters at the March 2, 2004, statewide primary election.*

(b) *As used in subdivision (a), "accumulated state budget deficit" means the aggregate of both of the following, as certified by the Director of Finance:*

(1) *The estimated negative balance of the Special Fund for Economic Uncertainties arising on or before June 30, 2004, not including the effect of the estimated amount of net proceeds of any bonds issued or to be issued pursuant to the California Fiscal Recovery Financing Act (Title 17 (commencing with Section 99000) of the Government Code) and any bonds issued or to be issued pursuant to the measure submitted to the voters at the March 2, 2004, statewide primary election as described in subdivision (a).*

(2) *Other General Fund obligations incurred by the State prior to June 30, 2004, to the extent not included in that negative balance.*

(c) *Subsequent to the issuance of any state bonds described in subdivision (a), the State may not obtain moneys to fund a year-end state budget deficit, as may be defined by statute, pursuant to any of the following: (1) indebtedness incurred pursuant to Section 1 of this article, (2) a debt obligation under which funds to repay that obligation are derived solely from a des-*

Proposition 58 (cont.)

ignated source of revenue, or (3) a bond or similar instrument for the borrowing of moneys for which there is no legal obligation of repayment. This subdivision does not apply to funding obtained through a short-term obligation incurred in anticipation of the receipt of tax proceeds or other revenues that may be applied to the payment of that obligation, for the purposes and not exceeding the amounts of existing appropriations to which the resulting proceeds are to be applied. For purposes of this subdivision, "year-end state budget deficit" does not include an obligation within the accumulated state budget deficit as defined by subdivision (b).

Fourth—That Section 20 is added to Article XVI thereof, to read:

SECTION 20. (a) *The Budget Stabilization Account is hereby created in the General Fund.*

(b) *In each fiscal year as specified in paragraphs (1) to (3), inclusive, the Controller shall transfer from the General Fund to the Budget Stabilization Account the following amounts:*

(1) *No later than September 30, 2006, a sum equal to 1 percent of the estimated amount of General Fund revenues for the 2006–07 fiscal year.*

(2) *No later than September 30, 2007, a sum equal to 2 percent of the estimated amount of General Fund revenues for the 2007–08 fiscal year.*

(3) *No later than September 30, 2008, and annually thereafter, a sum equal to 3 percent of the estimated amount of General Fund revenues for the current fiscal year.*

(c) *The transfer of moneys shall not be required by subdivision (b) in any fiscal year to the extent that the resulting balance in the account would exceed 5 percent of the General Fund revenues estimate set forth in the budget bill for that fiscal year, as enacted, or eight billion dollars (\$8,000,000,000), whichever is greater. The Legislature may, by statute, direct the Controller, for one or more fiscal years, to transfer into the account amounts in excess of the levels prescribed by this subdivision.*

(d) *Subject to any restriction imposed by this section, funds transferred to the Budget Stabilization Account shall be deemed to be General Fund revenues for all purposes of this Constitution.*

(e) *The transfer of moneys from the General Fund to the Budget Stabilization Account may be suspended or reduced for a fiscal year as specified by an executive order issued by the Governor no later than June 1 of the preceding fiscal year.*

(f) (1) *Of the moneys transferred to the account in each fiscal year, 50 percent, up to the aggregate amount of five billion dollars (\$5,000,000,000) for all fiscal years, shall be deposited in the Deficit Recovery Bond Retirement Sinking Fund Subaccount, which is hereby created in the account for the purpose of retiring deficit recovery bonds authorized and issued as described in Section 1.3, in addition to any other payments provided for by law for the purpose of retiring those bonds. The moneys in the sinking fund subaccount are continuously appropriated to the Treasurer to be expended for that purpose in the amounts, at the times, and in the manner deemed appropriate by the Treasurer. Any funds remaining in the sinking fund subaccount after all of the deficit recovery bonds are retired shall be transferred to the account, and may be transferred to the General Fund pursuant to paragraph (2).*

(2) *All other funds transferred to the account in a fiscal year shall not be deposited in the sinking fund subaccount and may, by statute, be transferred to the General Fund.*

Fifth—That this measure shall become operative only if the bond measure described in Section 1.3 of Article XVI of the Constitution, as added by this measure, is submitted to and approved by the voters at the March 2, 2004, statewide primary election.

Sixth—That this measure shall be submitted to the voters at the March 2, 2004, statewide primary election.

Secretary of State
1500 11th Street
Sacramento, CA 95814

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Primary Election

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www.voterguide.ss.ca.gov

Official Voter Information Guide SUPPLEMENTAL

In an effort to reduce election costs, the State Legislature has authorized the State and counties to mail only one guide to addresses where more than one voter with the same surname resides. You may obtain additional copies by writing to your county elections official or by calling 1-800-345-VOTE.



976

OFFICIAL VOTER INFORMATION GUIDE

CALIFORNIA GENERAL ELECTION

NOVEMBER 2, 2004

MAKE YOUR
VOICE
HEARD



SUPPLEMENTAL

**REGISTER
LEARN
VOTE**

► **MAKE YOUR VOTE COUNT**

Register as a **Permanent Absentee Voter**

To receive your ballot in the mail each election, sign up at www.MyVoteCounts.org.

► **MAKE AN INFORMED CHOICE**

Read inside about the statewide issues on the ballot.

► **MAKE YOUR VOICE HEARD**

Vote on **Tuesday, November 2, 2004**

The polls are open from 7 a.m. to 8 p.m. on Election Day.

CERTIFICATE OF CORRECTNESS

I, Kevin Shelley, Secretary of State of the State of California, do hereby certify that the measures included herein will be submitted to the electors of the State of California at the General Election to be held throughout the State on November 2, 2004, and that this guide has been correctly prepared in accordance with the law.

Witness my hand and the Great Seal of the State in Sacramento, California, this 28th day of August, 2004.

Kevin Shelley

Kevin Shelley
Secretary of State



SECRETARY OF STATE



Dear Fellow Voter:

This is the “Supplemental” Voter Information Guide. It contains important information on measures that were placed on the ballot too late to be included in the regular Voter Information Guide. Please make sure you have both Guides.

This will be one of the most significant elections in many years and your vote could make the difference. We all know that many recent elections have been decided by just a handful of votes. Be sure to make your voice heard by voting on November 2nd.

One of the easiest ways to make certain your vote will be cast is to vote by mail. This year, you can also become a Permanent Absentee Voter. By applying for a permanent absentee ballot you will be able to automatically vote by mail in every election. You can apply for an absentee ballot right now by visiting our website at www.MyVoteCounts.org or by contacting your local elections official. Don’t delay. The last day to apply for an absentee ballot is October 26th, but to make sure you receive your ballot in time you should apply as soon as possible.

Remember, you’re a Californian—your vote counts!

myVote
COUNTS

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VOTER BILL OF RIGHTS

1. You have the right to cast a ballot if you are a valid registered voter.
A valid registered voter means a United States citizen who is a resident in this state, who is at least 18 years of age and not in prison or on parole for conviction of a felony, and who is registered to vote at his or her current residence address.
2. You have the right to cast a provisional ballot if your name is not listed on the voting rolls.
3. You have the right to cast a ballot if you are present and in line at the polling place prior to the close of the polls.
4. You have the right to cast a secret ballot free from intimidation.
5. You have the right to receive a new ballot if, prior to casting your ballot, you believe you made a mistake.
If at any time before you finally cast your ballot, you feel you have made a mistake, you have the right to exchange the spoiled ballot for a new ballot. Absentee voters may also request and receive a new ballot if they return their spoiled ballot to an elections official prior to the closing of the polls on Election Day.
6. You have the right to receive assistance in casting your ballot, if you are unable to vote without assistance.
7. You have the right to return a completed absentee ballot to any precinct in the county.
8. You have the right to election materials in another language, if there are sufficient residents in your precinct to warrant production.
9. You have the right to ask questions about election procedures and observe the elections process.
You have the right to ask questions of the precinct board and election officials regarding election procedures and to receive an answer or be directed to the appropriate official for an answer. However, if persistent questioning disrupts the execution of their duties, the board or election officials may discontinue responding to questions.
10. You have the right to report any illegal or fraudulent activity to a local elections official or to the Secretary of State's Office.

If you believe you have been denied any of these rights, or if you are aware of any election fraud or misconduct, please call the Secretary of State's confidential toll-free

VOTER PROTECTION HOTLINE
1-800-345-VOTE (8683)

Secretary of State | State of California

BALLOT MEASURE SUMMARY

PROP

1A

Protection of Local Government Revenues

Summary

Ensures local property tax and sales tax revenues remain with local government thereby safeguarding funding for public safety, health, libraries, parks, and other local services. Provisions can only be suspended if the Governor declares a fiscal necessity and two-thirds of the Legislature concur. Fiscal Impact: Higher local government revenues than otherwise would have been the case, possibly in the billions of dollars annually over time. Any such local revenue impacts would result in decreased resources to the state of similar amounts.

What Your Vote Means

Yes

A **YES** vote on this measure means: State authority over local government finances would be significantly restricted.

No

A **NO** vote on this measure means: The state's current authority over local government finances would not be affected.

Arguments

Pro

Prop. 1A is a historic, bipartisan agreement that prevents the State from taking and using local tax dollars, which local governments use for fire and paramedic response, law enforcement, health care, and other vital services. Join Governor Schwarzenegger, firefighters, law enforcement. **PROTECT LOCAL TAXPAYERS AND PUBLIC SAFETY. YES on 1A.**

Con

Proposition 1A gives local politicians a spending guarantee without fiscal oversight. It allows the State to permanently raid the property taxes of school districts, but not the property taxes of cities and counties. It locks in the local sales tax rate in the Constitution, preventing the Legislature from ever lowering it.

For Additional Information

For

Yes on 1A Californians to Protect Local Taxpayers and Public Safety
1121 L Street, Suite 803
Sacramento, CA 95814
800-827-9086
info@yesonprop1A.com
www.yesonprop1A.com

Against

Carole Migden, Chairwoman
State Board of Equalization
601 Van Ness Ave., #E3-611
San Francisco, CA 94102

PROP

65

Local Government Funds, Revenues. State Mandates. Initiative Constitutional Amendment.

Summary

Requires voter approval for reduction of local fee/tax revenues. Permits suspension of state mandate if no state reimbursement to local government within 180 days after obligation determined. Fiscal Impact: Higher local government revenues than otherwise would have been the case, possibly in the billions of dollars annually over time. Any such local revenue impacts would result in decreased resources to the state of similar amounts.

What Your Vote Means

Yes

A **YES** vote on this measure means: State authority over local government finances would be significantly restricted. In many cases, the state could not change local governmental finances without approval by the voters at a statewide election.

No

A **NO** vote on this measure means: The state could continue to make changes in local government finances without voter approval at a statewide election.

Arguments

Pro

No contact information available.

Con

Our coalition submitted Prop. 65 to the voters, but we are now supporting Prop. 1A—a better, more flexible alternative to protect funding for local taxpayers and local public safety services. Join Governor Schwarzenegger, police, fire, health care, and local government leaders. **Yes on Prop. 1A. NO on Prop. 65.**

For Additional Information

For

No contact information available.

Against

No contact information available.

OFFICIAL TITLE AND SUMMARY

Prepared by the Attorney General

Protection of Local Government Revenues

- Protects local funding for public safety, health, libraries, parks, and other locally delivered services.
- Prohibits the State from reducing local governments' property tax proceeds.
- Allows the provisions to be suspended only if the Governor declares a fiscal necessity and two-thirds of the Legislature approve the suspension. Suspended funds must be repaid within three years.
- Also requires local sales tax revenues to remain with local government and be spent for local purposes.
- Requires the State to fund legislative mandates on local governments or suspend their operation.

Summary of Legislative Analyst's Estimate of Net State and Local Government**Fiscal Impact:**

- Significant changes to state authority over local finances. Higher local government revenues than otherwise would have been the case, possibly in the billions of dollars annually over time. Any such local revenue impacts would result in decreased resources to the state of similar amounts.

Final Votes Cast by the Legislature on SCA 4 (Proposition 1A)

Assembly:	Ayes 64	Noes 13
Senate:	Ayes 34	Noes 5

ANALYSIS BY THE LEGISLATIVE ANALYST**BACKGROUND****Local Government Funding**

California cities, counties, and special districts provide services such as fire and police protection, water, libraries, and parks and recreation programs. Local governments pay for these programs and services with money from local taxes, fees, and user charges; state and federal aid; and other sources. Three taxes play a major role in local finance because they raise significant sums of general-purpose revenues that local governments may use to pay for a variety of programs and services. These three taxes are the property tax, the uniform local sales tax, and the vehicle license fee (VLF). Many local governments also impose optional local sales taxes and use these revenues to support specific programs, such as transportation. Figure 1 provides information on these major revenue sources.

State Authority Over Local Finance

The State Constitution and existing statutes give the Legislature authority over the taxes described in Figure 1. For example, the Legislature has some authority to change tax rates; items subject to taxation; and the distribution of tax revenues among local governments, schools, and community college districts. The state has used this authority for many purposes, including increasing funding for local services, reducing state costs, reducing taxation, addressing concerns regarding funding for particular local governments, and restructuring local finance. Figure 2 describes some of these past actions the Legislature has taken.

Requirement to Reimburse for State Mandates

The State Constitution generally requires the state to reimburse local governments, schools, and community college districts when the state

ANALYSIS BY THE LEGISLATIVE ANALYST

FIGURE 1

LOCAL GOVERNMENT TAXES

Property Tax

- Local governments receive general-purpose revenues from a 1 percent property tax levied on real property.
- During the 2003–04 fiscal year, local governments received approximately \$15 billion in property tax revenues. (An additional \$16 billion in property taxes went to schools and community colleges.)
- There is wide variation in the share of property taxes received by individual local governments. This variation largely reflects differences among local agency property tax rates during the mid-1970s, the period on which the state’s property tax allocation laws are based.

Vehicle License Fee (VLF)

- The VLF is a tax levied annually on the value of vehicles registered in the state.
- For about a half century, the VLF rate was 2 percent of vehicle value. In 1999, the Legislature began reducing the rate charged to vehicle owners, with the state “backfilling” the resulting city and county revenue losses.
- During 2003–04, the VLF (set at a rate of 0.65 percent of vehicle value) and the VLF backfill would have provided about \$5.9 billion to cities and counties. The state, however, deferred payment of part of the backfill to 2006.
- Under current law, most VLF revenues are allocated to counties for health and social services programs. Some VLF revenues are allocated to cities for general purposes.

Local Sales Tax (Uniform)

- Cities and counties receive revenues from a uniform local sales tax levied on the purchase price of most goods—such as clothing, automobiles, and restaurant meals. This tax is sometimes called the “Bradley-Burns” sales tax.
- During 2003–04, this tax was levied at a rate of 1.25 percent and generated about \$5.9 billion.
- Under current law, 80 percent of sales tax revenues is distributed to local governments based on where sales occur—to a city if the sale occurs within its boundaries, or to a county if the sale occurs in an unincorporated area. The remaining 20 percent of local sales tax revenues is allocated to counties for transportation purposes.
- Beginning in 2004–05, local governments will receive additional property taxes to replace some local sales tax revenues that are pledged to pay debt service on state deficit-related bonds, approved by voters in March 2004.

Local Sales Tax (Optional)

- Cities and counties can impose certain additional sales taxes for local purposes.
- During 2003–04, 40 jurisdictions levied these optional sales taxes and generated about \$3.1 billion.
- Most revenues are used for transportation purposes.

“mandates” a new local program or higher level of service. For example, the state requires local agencies to post agendas for their hearings. As a mandate, the state must pay local governments, schools, and community college districts for their costs to post these agendas. Because of the state’s budget difficulties, the state has not provided in recent years reimbursements for many mandated costs. Currently, the state owes these local agencies about \$2 billion for the prior-year costs of state-mandated programs. In other cases, the state has “suspended” state mandates, eliminating both local government responsibility for complying with the mandate and the need for state reimbursements.

PROPOSAL

Limitations on Legislature’s Authority to Change Local Revenues

This measure amends the State Constitution to significantly reduce the state’s authority over

FIGURE 2

MAJOR STATE ACTIONS AFFECTING LOCAL FINANCE

Increasing Funding for Local Services. In 1979, the state shifted an ongoing share of the property tax from schools and community colleges to local governments (cities, counties, and special districts). This shift limited local government program reductions after the revenue losses resulting from the passage of Proposition 13, but increased state costs to backfill schools’ and community colleges’ property tax losses.

Reducing State Costs. In 1992 and 1993, the state shifted an ongoing share of property taxes from local governments to schools and community colleges. In 2004, the state enacted a similar two-year shift of property taxes (\$1.3 billion annually) from local governments to schools and community colleges. These shifts had the effect of reducing local government resources and reducing state costs. The state also reduced its costs by deferring payments to local governments for state mandate reimbursements (most notably in 2002, 2003, and 2004) and for a portion of the vehicle license fee (VLF) “backfill” (2003), described below.

Reducing Taxation. Beginning in 1999, the state reduced the VLF rate to provide tax relief. The state backfilled the resulting city and county revenue losses.

Addressing Concerns Regarding Funding for Specific Local Governments. In the past, the state has at various times adjusted the annual allocation of property taxes and VLF revenues to assist cities that received very low shares of the local property tax.

Restructuring Local Finance. In 2004, the state replaced city and county VLF backfill revenues with property taxes shifted from schools and community colleges.

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

major local government revenue sources. Under the measure the state could not:

- **Reduce Local Sales Tax Rates or Alter the Method of Allocation.** The measure prohibits the state from: reducing any local sales tax rate, limiting existing local government authority to levy a sales tax rate, or changing the allocation of local sales tax revenues. For example, the state could not reduce a city's uniform or optional sales tax rate, or enact laws that shift sales taxes from a city to the county in which it is located.
- **Shift Property Taxes From Local Governments to Schools or Community Colleges.** The measure generally prohibits the state from shifting to schools or community colleges any share of property tax revenues allocated to local governments for any fiscal year under the laws in effect as of November 3, 2004. The measure also specifies that any change in how property tax revenues are shared among local governments within a county must be approved by two-thirds of both houses of the Legislature (instead of by majority votes). For example, state actions that shifted a share of property tax revenues from one local special district to another, or from a city to the county, would require approval by two-thirds of both houses of the Legislature. Finally, the measure prohibits the state from reducing the property tax revenues provided to cities and counties as replacement for the local sales tax revenues redirected to the state and pledged to pay debt service on state deficit-related bonds approved by voters in March 2004.
- **Decrease VLF Revenues Without Providing Replacement Funding.** If the state reduces the VLF rate below its current level, the measure requires the state to provide local governments with equal replacement revenues. The measure also requires the state to allocate VLF revenues to county health and social services programs and local governments.

The measure provides two significant exceptions to the above restrictions regarding sales and property taxes. First, beginning in 2008–09, the state may shift to schools and community colleges a limited amount of local government property tax revenues if: the Governor proclaims that the shift is needed due to a severe state financial hardship, the Legislature approves the shift with a two-thirds vote of both houses, and certain other conditions are met. The state must repay local governments for their property tax losses, with interest, within three years. Second, the measure allows the state

to approve voluntary exchanges of local sales tax and property tax revenues among local governments within a county.

State Mandates

The measure amends the State Constitution to require the state to suspend certain state laws creating mandates in any year that the state does not fully reimburse local governments for their costs to comply with the mandates. Specifically, beginning July 1, 2005, the measure requires the state to either fully fund each mandate affecting cities, counties, and special districts or suspend the mandate's requirements for the fiscal year. This provision does not apply to mandates relating to schools or community colleges, or to those mandates relating to employee rights.

The measure also appears to expand the circumstances under which the state would be responsible for reimbursing cities, counties, and special districts for carrying out new state requirements. Specifically, the measure defines as a mandate state actions that transfer to local governments financial responsibility for a required program for which the state previously had complete or partial financial responsibility. Under current law, some such transfers of financial responsibilities may not be considered a state mandate.

Related Provisions in Proposition 65

Proposition 65 on this ballot contains similar provisions affecting local government finance and mandates. (The nearby box provides information on the major similarities and differences between these measures.) Proposition 1A specifically states that if it and Proposition 65 are approved and Proposition 1A receives more yes votes, none of the provisions of Proposition 65 will go into effect.

FISCAL EFFECTS

Proposition 1A would reduce state authority over local finances. Over time, it could have significant fiscal impacts on state and local governments, as described below.

Long-Term Effect on Local and State Finance

Higher and More Stable Local Government Revenues. Given the number and magnitude of past state actions affecting local taxes, this measure's restrictions on state authority to enact such measures in the future would have potentially major fiscal effects on local governments. For example, the state could not enact measures that permanently shift property taxes from local governments to schools in order to reduce state costs for education programs. In these cases, this measure

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

PROPOSITIONS 1A AND 65

Propositions 1A and 65 both amend the State Constitution to achieve three general objectives regarding state and local government finance. The similarities and differences between the two measures are highlighted below.

Limits State Authority to Reduce Major Local Tax Revenues

Effect on 2004–05 State Budget.

- *Proposition 65's* restrictions apply to state actions taken over the last year, and thus would prevent a major component of the 2004–05 budget plan (a \$1.3 billion property tax shift in 2004–05 and again in 2005–06) from taking effect unless approved by the state's voters at the subsequent statewide election.
- *Proposition 1A's* restrictions apply to future state actions only, and would allow the planned \$1.3 billion property tax shift to occur in both years.

Effect on Future State Budgets.

- *Proposition 65* allows the state to modify major local tax revenues for the fiscal benefit of the state, but only with the approval of the state's voters.
- *Proposition 1A* prohibits such state changes, except for limited, short-term shifting of local property taxes. The state must repay local governments for these property tax losses within three years.

Reduces State Authority to Reallocate Tax Revenues Among Local Governments

Effect on Revenue Allocation.

- *Proposition 65* generally requires state voter approval before the state can reduce any individual local government's revenues from the property tax, uniform local sales tax, or vehicle license fee (VLF).
- *Proposition 1A* prohibits the state from reducing any local government's revenues from local sales taxes, but maintains some state authority to alter the allocation of property tax revenues, VLF revenues, and other taxes. Proposition 1A does not include a state voter approval requirement.

Local Governments Affected.

- *Proposition 65's* restrictions apply to cities, counties, special districts, and redevelopment agencies.
- *Proposition 1A's* restrictions do not apply to redevelopment agencies.

Restricts State Authority to Impose Mandates on Local Governments Without Reimbursement

- *Proposition 65* authorizes local governments, schools, and community college districts to decide whether or not to comply with a state requirement if the state does not fully reimburse local costs.
- *Proposition 1A's* mandate provisions do not apply to schools and community colleges. If the state does not fund a mandate in any year, the state must eliminate local government's duty to implement it for that same time period.

would result in local government revenues being more stable—and higher—than otherwise would be the case. The magnitude of increased local revenues is unknown and would depend on future actions by the state. Given past actions by the state, however, this increase in local government revenues could be in the billions of dollars annually. These increased local revenues could result in higher spending on local programs or decreased local fees or taxes.

Lower Resources for State Programs. In general, the measure's effect on state finances would be the *opposite* of its effect on local finances. That is, this measure could result in decreased resources being available for state programs than otherwise would be the case. This reduction, in turn, would affect state spending and/or taxes. For example, because the state could not use local government property taxes permanently as part of the state's budget solution, the Legislature would need to take *alternative* actions to resolve the state's budget difficulties—such as increasing state taxes or decreasing spending on other state programs. As with the local impact, the total fiscal effect also could be in the billions of dollars annually.

Less Change to the Revenue of Individual Local Governments. Proposition 1A restricts the state's authority to reallocate local tax revenues to address concerns regarding funding for specific local governments or to restructure local government finance. For example, the state could not enact measures that changed how local sales tax revenues are allocated to cities and counties. In addition, measures that reallocated property taxes among local governments in a county would require approval by two-thirds of the Members of each house of the Legislature (rather than majority votes). As a result, this measure would result in fewer changes to local government revenues than otherwise would have been the case.

Effect on Local Programs and State Reimbursements

Because the measure appears to expand the circumstances under which the state is required to reimburse local agencies, the measure may increase future state costs or alter future state actions regarding local or jointly funded state-local programs. While it is not possible to determine the cost to reimburse local agencies for potential future state actions, our review of state measures enacted in the past suggests that, over time, increased state reimbursement costs may exceed a hundred million dollars annually.

ARGUMENT in Favor of Proposition 1A

PROPOSITION 1A—A HISTORIC AGREEMENT TO PROTECT LOCAL TAXPAYERS AND VITAL LOCAL GOVERNMENT SERVICES.

Proposition 1A is a historic bipartisan agreement among local governments, public safety leaders, the State Legislature, Republican Governor Arnold Schwarzenegger, and is authored by Democratic State Senator Tom Torlakson.

Proposition 1A prevents the State from taking and using funding that local governments need to provide services like fire and paramedic response, law enforcement, health care, parks, and libraries.

These individuals and groups urge a YES vote:

- Governor Schwarzenegger
- State Controller Steve Westly
- California Professional Firefighters
- California Fire Chiefs Association
- California Police Chiefs Association
- California State Sheriffs' Association
- California Association of Public Hospitals and Health Systems
- League of California Cities
- California Special Districts Association
- California State Association of Counties

PROPOSITION 1A IS NEEDED TO STOP THE STATE FROM TAKING LOCAL GOVERNMENT FUNDING.

For more than a dozen years, the State has been taking local tax dollars that local governments use to provide essential services—more than \$40 billion in the last 12 years. Even in years with state budget surpluses, the State has taken billions of local tax dollars.

These State raids result in fewer firefighters, fewer law enforcement officers, longer waits in emergency rooms—or higher local taxes and fees.

PROPOSITION 1A PROTECTS PUBLIC SAFETY, EMERGENCY HEALTH CARE, AND OTHER LOCAL SERVICES.

Local governments spend a vast majority of their budgets providing critical services, including:

- Fire protection
- Paramedic response
- Law enforcement
- Emergency medical
- Health care
- Parks and libraries

Cities and counties also revitalize downtowns and create jobs and affordable housing using redevelopment agency funding. Redevelopment agency tax increment revenues are already protected by the State Constitution and do not need to be further protected by Proposition 1A.

PROPOSITION 1A PROTECTS LOCAL TAXPAYERS AND WON'T RAISE TAXES.

Proposition 1A will *not* raise taxes. It simply ensures that *existing* local tax dollars continue to be dedicated to local services. It also helps *ensure local governments aren't forced to raise taxes or fees to make up for revenue raided by the State.*

PROPOSITION 1A PROVIDES FLEXIBILITY IN A STATE BUDGET EMERGENCY—AND WON'T TAKE FUNDING FROM SCHOOLS OR OTHER STATE PROGRAMS.

Proposition 1A protects only *existing* levels of local funding. It does not reduce funding for schools or other state programs. And, 1A was carefully written to allow flexibility. It allows the State to *borrow* local government revenues—only in the event of a fiscal emergency—if funds are needed to support schools or other state programs.

PROPOSITION 1A IS A BETTER APPROACH THAT REPLACES THE NEED FOR PROPOSITION 65.

Proposition 65 was put on the ballot earlier this year before this historic agreement was reached. Proposition 1A is a better, more flexible approach to protect local services and tax dollars. That's why ALL of the official proponents of 65 are now ENDORSING PROPOSITION 1A AND OPPOSING PROPOSITION 65.

Join Governor Schwarzenegger, Senator Torlakson, firefighters, police officers, sheriffs, paramedics, health care leaders, taxpayers, business and labor leaders.

PROTECT LOCAL TAXPAYERS AND PUBLIC SAFETY. Vote YES on PROPOSITION 1A. Vote NO on PROPOSITION 65.

GOVERNOR ARNOLD SCHWARZENEGGER

CHIEF MICHAEL WARREN, *President*
California Fire Chiefs Association

SHERIFF ROBERT T. DOYLE, *President*
California State Sheriffs' Association

REBUTTAL to Argument in Favor of Proposition 1A

Proposition 1A was cooked up at the last minute as part of a bad budget deal.

There were no public hearings.

Proposition 1A protects local governments, but it hurts education by allowing the State to raid your property taxes that fund your local schools. And it puts that into the State Constitution!

Proposition 1A prevents the Legislature from lowering taxes by locking in the local sales tax rate. That goes into the State Constitution too!

Proposition 1A jeopardizes critical programs. As California's fiscal challenges continue, the State budget

ax will fall even harder on funding for K–12 education, higher education, children's health care, programs for seniors, and public safety.

Proposition 1A gives local politicians a blank check without any scrutiny over how the money is spent.

We can do better. We deserve better.

Vote NO on Proposition 1A.

CAROLE MIGDEN, *Chairwoman*
State Board of Equalization

ARGUMENT Against Proposition 1A

We should protect local taxpayers, not irresponsible spending by local governments. Vote NO on Proposition 1A.

As Chairwoman of the State Board of Equalization, I know that too many branches of government waste too much money.

Proposition 1A gives local governments a spending guarantee without any fiscal accountability or oversight. It's a blank check for spending and turns a blind eye to waste.

Did you know that the City of Stockton is emptying its cash reserves to build a downtown arena, but at the same time they're trying to raise taxes to pay for police officers and firefighters? They've got their priorities backwards.

Did you know that the City of Los Angeles raised their water rates, but at the same time they're being audited for wasting millions on unnecessary public relations contracts?

California has a responsibility to help and support local governments. We are all in this together. But NO one should be exempt from fiscal oversight and accountability. Checks and balances are essential.

Public schools in California are funded by Proposition 98. But in 1988, California's teachers included specific language to hold school districts accountable for the money they spend.

There is NO fiscal accountability provision in Proposition 1A.

Every new school bond we've placed on the ballot contains specific accountability provisions to guarantee that the money is spent the way the voters intend.

There is NO fiscal accountability provision in Proposition 1A.

Every one of California's Water, Parks, and Wildlife bonds had strict accountability provisions.

There is NO fiscal accountability provision in Proposition 1A.

California is facing serious budget challenges. There have been great sacrifices made to meet those challenges... cuts in children's health care, nursing home care, and college admissions.

Why should local politicians get a blank check? I say NO they shouldn't. Why should local politicians get a guarantee that sick children don't get? I say NO they shouldn't.

This NO fiscal accountability Proposition deserves a NO vote!

Please join me in voting NO on Proposition 1A.

CAROLE MIGDEN, *Chairwoman*
State Board of Equalization

REBUTTAL to Argument Against Proposition 1A

Contrary to misleading claims made by the opponent of 1A, THIS MEASURE INCREASES FISCAL ACCOUNTABILITY.

Prop. 1A increases local budget accountability by keeping tax dollars close to home, where voters have more control.

Prop. 1A will also make the State more accountable by preventing it from taking and using local government funds—except in a fiscal emergency.

FOR YEARS, THE STATE HAS HAD A BLANK CHECK to take your local tax dollars. PROP. 1A TEARS UP THAT BLANK CHECK and requires the State to live within its means.

The opponent would have you believe the State is in a better position to manage your local tax dollars than your city or county leaders. In fact, over the past decade, cities and counties have tightened their belts, increased accountability, and prioritized spending for essential local services.

Prop. 1A does NOT increase local government funding and does not take one dime from schools, state health care services, or any other state program or service.

Prop. 1A does NOT increase taxes. The measure PROTECTS EXISTING LOCAL TAX DOLLARS—WHICH ARE USED TO PROVIDE FIREFIGHTING, LAW ENFORCEMENT, EMERGENCY ROOM CARE, PARAMEDIC RESPONSE, and other essential local services.

Prop. 1A supporters know it's time to end business as usual in Sacramento and stop the State from taking and using local government funds.

Join Governor Schwarzenegger, firefighters, law enforcement officers, paramedics, and taxpayer groups.

PROTECT LOCAL TAXPAYERS AND PUBLIC SAFETY SERVICES. VOTE YES on 1A.

SENATOR TOM TORLAKSON, *Chair*
Senate Committee on Local Government

LOU PAULSON, *President*
California Professional Firefighters

CAM SANCHEZ, *President*
California Police Chiefs Association

LOCAL GOVERNMENT FUNDS, REVENUES. STATE MANDATES. INITIATIVE CONSTITUTIONAL AMENDMENT.

OFFICIAL TITLE AND SUMMARY

Prepared by the Attorney General

Local Government Funds, Revenues. State Mandates. Initiative Constitutional Amendment.

- Requires voter approval for any legislation that provides for any reduction, based on January 1, 2003 levels, of local governments' vehicle license fee revenues, sales tax powers and revenues, and proportionate share of local property tax revenues.
- Permits local government to suspend performance of state mandate if state fails to reimburse local government within 180 days of final determination of state-mandated obligation; except mandates requiring local government to provide/modify: any protection, benefit or employment status to employee/retiree, or any procedural/substantive employment right for employee or employee organization.

Summary of Legislative Analyst's Estimate of Net State and Local Government

Fiscal Impact:

- Significant changes to state authority over local finances. Higher local government revenues than otherwise would have been the case, possibly in the billions of dollars annually over time. Any such local revenue impacts would result in decreased resources to the state of similar amounts.

ANALYSIS BY THE LEGISLATIVE ANALYST

BACKGROUND

Local Government Funding

California has over 5,000 local governments—cities, counties, special districts, and redevelopment agencies—that provide services such as fire and police protection, water, libraries, and parks and recreation programs. Local governments pay for these programs and services with money from local taxes, fees, and user charges; state and federal aid; and other sources. Three taxes play a major role in local finance because they raise significant sums of general-purpose revenues that local governments may use to pay for a variety of programs and services. These three taxes—the property tax, the local sales tax, and the vehicle license fee (VLF)—are described in Figure 1.

State Authority Over Local Finance

The State Constitution and existing statutes give the Legislature authority over the three major taxes described in Figure 1. For example, the Legislature has some authority to change tax rates; items subject to taxation; and the distribution of tax revenues among local governments, schools,

and community college districts. The state has used this authority for many purposes, including increasing funding for local services, reducing state costs, reducing taxation, and addressing concerns regarding funding for particular local governments. Figure 2 describes some past actions the Legislature has taken, as well as actions that the state was considering during the summer of 2004 (at the time this analysis was prepared).

Requirement to Reimburse for State Mandates

The State Constitution generally requires the state to reimburse local governments, schools, and community college districts when the state “mandates” a new local program or higher level of service. For example, the state requires local agencies to post agendas for their hearings. As a mandate, the state must pay local governments, schools, and community college districts for their costs to post these agendas. Because of the state’s budget difficulties, the state has not provided mandate reimbursements in recent years. Currently, the state owes these local agencies about \$2 billion for prior-years’ costs of state-mandated programs.

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

FIGURE 1

THREE MAJOR LOCAL GOVERNMENT TAXES

Property Tax

- Local governments receive general-purpose revenues from a 1 percent property tax levied on real property.
- During the 2003–04 fiscal year, local governments received approximately \$15 billion in property tax revenues. (An additional \$16 billion in property taxes went to schools and community colleges.)
- There is wide variation in the share of property taxes received by individual local governments. This variation largely reflects differences among local agency property tax rates during the mid-1970s, the period on which the state’s property tax allocation laws are based.

Vehicle License Fee (VLF)

- The VLF is a tax levied annually on the value of vehicles registered in the state.
- For about a half century, the VLF rate was 2 percent of vehicle value. In 1999, the Legislature began reducing the rate charged to vehicle owners, with the state “backfilling” the resulting city and county revenue losses.
- During 2003–04, the VLF (set at a rate of 0.65 percent of vehicle value) and the VLF backfill would have provided about \$5.9 billion to cities and counties. The state, however, deferred payment of part of the backfill to 2006.
- State law generally requires that three-quarters of VLF revenues be allocated to cities and counties on a population basis for general-purpose uses and the remaining VLF revenues be allocated to counties for health and social services programs.

Local Sales Tax

- Cities and counties receive revenues from a uniform local sales tax levied on the purchase price of most goods—such as clothing, automobiles, and restaurant meals.
- During 2003–04, this tax was levied at a rate of 1.25 percent and generated about \$5.9 billion.
- Under current law, 80 percent of sales tax revenues are distributed to local governments based on where sales occur—to a city if the sale occurs within its boundaries, or to a county if the sale occurs in an unincorporated area. The remaining 20 percent of local sales tax revenues are allocated to counties for transportation purposes.
- Beginning in 2004–05, local governments will receive additional property taxes to replace some local sales tax revenues that are pledged to pay debt service on state deficit-related bonds, approved by voters in March 2004.

PROPOSAL

Limitations on Legislature’s Authority to Change Local Revenues

This measure amends the State Constitution to significantly reduce the Legislature’s authority to make changes affecting any local government’s revenues from the property tax, sales tax, and VLF. Specifically, the measure requires approval by the

FIGURE 2

MAJOR STATE ACTIONS AFFECTING LOCAL FINANCE

Past Actions

Increasing Funding for Local Services. In 1979, the state shifted an ongoing share of the property tax from schools and community colleges to local governments (cities, counties, and special districts). This shift limited local government program reductions after the revenue losses resulting from the passage of Proposition 13, but increased state costs to backfill schools’ and community colleges’ property tax losses.

Reducing State Costs. In 1992 and 1993, the state shifted an ongoing share of property taxes from local governments to schools and community colleges. This had the effect of reducing local government resources and reducing state costs. The state also reduced its costs by deferring payments to local governments for state mandate reimbursements (most notably, in 2002 and 2003) and for a portion of the VLF backfill (2003).

Reducing Taxation. Beginning in 1999, the state reduced the VLF rate to provide tax relief. The state “backfilled” the resulting city and county revenue losses.

Addressing Concerns Regarding Funding for Specific Local Governments. In the past, the state has at various times adjusted the annual allocation of property taxes and VLF revenues to assist cities that received very low shares of the local property tax.

Proposals Under Consideration in July 2004

Reducing State Costs. The state was considering shifting \$1.3 billion of property taxes in 2004–05 and in 2005–06 from local governments to schools and community colleges to reduce state costs. The state also was considering deferring 2004–05 mandate payments to local governments.

Restructuring Local Finance. The state was considering replacing city and county VLF backfill revenues with property taxes shifted from schools and community colleges.

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

state's voters before a legislative measure could take effect that reduced a local government's revenues below the amount or share it would have received based on laws in effect on January 1, 2003. For example, this measure would require statewide voter approval before a law took effect that:

- Shifted property taxes from local governments to schools and community colleges.
- Changed how sales taxes are distributed among cities and counties.
- Exchanged city sales taxes for increased property taxes.
- Revised the formulas used to distribute property taxes among local governments.

Proposition 65 also would suspend any law enacted after November 1, 2003, that would have required voter approval under the terms of this measure. Suspended laws would take effect only if they were approved by the state's voters at the next statewide election.

The measure provides two exceptions to these voter-approval requirements. The state could enact laws that (1) shift property taxes among consenting local governments or (2) replace VLF revenues with an equal amount of alternative funds.

This measure also places into the State Constitution two existing state statutes relating to local finance. These statutes require the state to pay deferred VLF backfill revenues to cities and counties (\$1.2 billion) by August 2006 and reestablish the local sales tax rate at 1.25 percent after the state's deficit-related bonds are paid.

State Mandates

The measure amends the State Constitution to reduce the state's authority over local government, school, and community college programs. Specifically, if the state does not provide timely reimbursement for a mandate's costs (other than mandates related to employee rights), local agencies could choose not to comply with the state requirement. The measure also appears to expand the circumstances under which the state would be responsible for reimbursing local agencies for carrying out a new state requirement. For example, the measure may increase the state's responsibility to reimburse local governments when the state

increases a local agency's share of cost for a jointly financed state-local program.

FISCAL EFFECTS

Proposition 65 would reduce state authority over local finances. Over time, it could have significant fiscal impacts on state and local governments, as described below.

Long-Term Effect on Local and State Finance

Higher and More Stable Local Government Revenues. Given the number and magnitude of past state actions affecting local taxes, this measure's restrictions on the state's authority to enact such measures in the future would have potentially major fiscal effects on local governments. For example, a legislative measure that reduces local government revenues may not receive the necessary voter approval required under this measure. In addition, there may be other cases where the Legislature and Governor do not pursue legislation to reduce local revenues because of the perceived difficulty in obtaining voter approval. In these cases, this measure would result in local government revenues being more stable—and higher—than otherwise would be the case. The magnitude of increased local revenues is unknown and would depend on future actions by the Legislature, the Governor, and the state's voters. Given past actions by the state, however, this increase in local government revenues could be in the billions of dollars annually. These increased local revenues could result in higher spending on local programs or decreased local fees or taxes.

Lower Resources for State Programs. In general, the measure's effect on state finances would be the *opposite* of its effect on local finances. That is, this measure could result in decreased resources being available for state programs than otherwise would be the case. This reduction, in turn, would affect state spending and/or taxes. For example, if the state's voters rejected a proposal to use local government property taxes as part of the state's budget solution, the Legislature would need to take *alternative* actions to resolve the state's budget difficulties—such as increasing state taxes or decreasing spending on other state programs. As with the local impact, the total fiscal effect also could be in the billions of dollars annually.

ANALYSIS BY THE LEGISLATIVE ANALYST (CONT.)

Less Change to the Revenue of Individual Local Governments. Proposition 65 restricts the state's authority to reallocate local tax revenues to address concerns regarding funding for specific local governments or to restructure local government finance. For example, measures that changed how local sales tax revenues are allocated to cities and counties, or that shifted property taxes from a water district to another special district, would not become effective until approved by voters at a statewide election. If the state's voters did not approve such reallocations, or if the Legislature and Governor did not pursue them because of the perceived difficulty in obtaining voter approval, this measure would result in fewer changes to local government revenues than otherwise would have been the case.

Potential Immediate Effect on Local and State Finance

This analysis was prepared in mid-July, before the state's budget for 2004–05 was adopted. At that time, the Legislature was considering the Governor's proposal to shift \$1.3 billion of property taxes from local governments to schools and community colleges in 2004–05 and again in 2005–06. This shift would reduce local government resources by \$1.3 billion in each of the two years. It would also decrease state costs by comparable amounts (because higher property taxes to

schools and community colleges result in lower state education costs). This property tax shift, if adopted in the 2004–05 budget, would be affected by passage of Proposition 65. That is, the property tax shift would be suspended until voted upon at the subsequent statewide election (currently scheduled for March 2006). If voters approved the shift proposal, it would go into effect. If voters rejected the proposal, it would not go into effect, and the fiscal impacts described above would be reversed. That is:

- Local governments would retain the \$1.3 billion in property tax revenues in 2004–05 and in 2005–06.
- The state would experience increased costs of comparable amounts.

Effect on Local Programs and State Reimbursements

Because the measure appears to expand the circumstances under which the state is required to reimburse local agencies, the measure may increase future state costs or alter future state actions regarding local or jointly funded state-local programs. While it is not possible to determine the cost to reimburse local agencies for potential future state actions, our review of state measures enacted in the past suggests that, over time, increased state reimbursement costs could exceed a hundred million dollars annually.

ARGUMENT in Favor of Proposition 65

No argument in favor was provided for this measure.

ARGUMENT Against Proposition 65

VOTE NO on 65.

VOTE YES on 1A.

Our coalition of local governments submitted Prop. 65 to the voters in order to protect local revenues that are used to provide essential services, including fire protection, law enforcement, paramedic response, and emergency medical care. For years, state legislators have taken local government funds used to provide these essential local services.

HOWEVER, in the time since Prop. 65 was submitted, a new and better measure—Prop. 1A—has been placed on the ballot to prevent state raids on local government funding. Prop. 1A is supported by Governor Arnold Schwarzenegger, Democrats and Republicans, local government and public

safety leaders because it is a better, more flexible approach to protect funding for vital local services. Please look in the ballot pamphlet at the official arguments and the diverse groups supporting Prop. 1A.

VOTE NO on 65.

VOTE YES on 1A.

CHRIS MCKENZIE, *Executive Director*
League of California Cities

CATHERINE SMITH, *Executive Director*
California Special Districts Association

STEVEN SZALAY, *Executive Director*
California State Association of Counties

Proposition 1A

This amendment proposed by Senate Constitutional Amendment 4 of the 2003–2004 Regular Session (Resolution Chapter 133, Statutes of 2004) expressly amends the California Constitution by amending sections thereof and adding a section thereto; therefore, existing provisions proposed to be deleted are printed in ~~strikeout type~~ and new provisions proposed to be added are printed in *italic type* to indicate that they are new.

PROPOSED AMENDMENTS TO ARTICLES XI, XIII, AND XIII B

First—That Section 15 of Article XI thereof is amended to read:

SEC. 15. (a) ~~All~~ *From the revenues derived from taxes imposed pursuant to the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2 of the Revenue and Taxation Code), or its successor, other than fees on trailer coaches and mobilehomes, over and above the costs of collection and any refunds authorized by law, those revenues derived from that portion of the vehicle license fee rate that does not exceed 0.65 percent of the market value of the vehicle shall be allocated to counties and cities according to statute.*

~~(b) This section shall apply to those taxes imposed pursuant to that law on and after July 1 following the approval of this section by the voters, as follows:~~

(1) *An amount shall be specified in the Vehicle License Fee Law, or the successor to that law, for deposit in the State Treasury to the credit of the Local Revenue Fund established in Chapter 6 (commencing with Section 17600) of Part 5 of Division 9 of the Welfare and Institutions Code, or its successor, if any, for allocation to cities, counties, and cities and counties as otherwise provided by law.*

(2) *The balance shall be allocated to cities, counties, and cities and counties as otherwise provided by law.*

(b) *If a statute enacted by the Legislature reduces the annual vehicle license fee below 0.65 percent of the market value of a vehicle, the Legislature shall, for each fiscal year for which that reduced fee applies, provide by statute for the allocation of an additional amount of money that is equal to the decrease, resulting from the fee reduction, in the total amount of revenues that are otherwise required to be deposited and allocated under subdivision (a) for that same fiscal year. That amount shall be allocated to cities, counties, and cities and counties in the same pro rata amounts and for the same purposes as are revenues subject to subdivision (a).*

Second—That Section 25.5 is added to Article XIII thereof, to read:

SEC. 25.5. (a) *On or after November 3, 2004, the Legislature shall not enact a statute to do any of the following:*

(1) (A) *Except as otherwise provided in subparagraph (B), modify the manner in which ad valorem property tax revenues are allocated in accordance with subdivision (a) of Section 1 of Article XIII A so as to reduce for any fiscal year the percentage of the total amount of ad valorem property tax revenues in a county that is allocated among all of the local agencies in that county below the percentage of the total amount of those revenues that would be allocated among those agencies for the same fiscal year under the statutes in effect on November 3, 2004. For purposes of this subparagraph, “percentage” does not include any property tax revenues referenced in paragraph (2).*

(B) *Beginning with the 2008–09 fiscal year and except as otherwise provided in subparagraph (C), subparagraph (A) may be suspended for a fiscal year if all of the following conditions are met:*

(i) *The Governor issues a proclamation that declares that, due to a severe state fiscal hardship, the suspension of subparagraph (A) is necessary.*

(ii) *The Legislature enacts an urgency statute, pursuant to a bill passed in each house of the Legislature by rollcall vote entered in the journal, two-thirds of the membership concurring, that contains a suspension of subparagraph (A) for that fiscal year and does not contain any other provision.*

(iii) *No later than the effective date of the statute described in clause (ii), a statute is enacted that provides for the full repayment to local agencies of the total amount of revenue losses, including interest as provided by law, resulting from the modification of ad valorem property tax revenue allocations to local agencies. This full repayment shall be made not later than the end of the third fiscal year immediately following the fiscal year to which the modification applies.*

(C) (i) *Subparagraph (A) shall not be suspended for more than two fiscal years during any period of 10 consecutive fiscal years, which period begins with the first fiscal year for which subparagraph (A) is suspended.*

(ii) *Subparagraph (A) shall not be suspended during any fiscal year if the full repayment required by a statute enacted in accordance with clause (iii) of subparagraph (B) has not yet been completed.*

(iii) *Subparagraph (A) shall not be suspended during any fiscal year if the amount that was required to be paid to cities, counties, and cities and counties under Section 10754.11 of the Revenue and Taxation Code, as that section read on November 3, 2004, has not been paid in full prior to the effective date of the statute providing for that suspension as described in clause (ii) of subparagraph (B).*

(iv) *A suspension of subparagraph (A) shall not result in a total ad valorem property tax revenue loss to all local agencies within a county that exceeds 8 percent of the total amount of ad valorem property tax revenues that were allocated among all local agencies within that county for the fiscal year immediately preceding the fiscal year for which subparagraph (A) is suspended.*

(2) (A) *Except as otherwise provided in subparagraphs (B) and (C), restrict the authority of a city, county, or city and county to impose a tax rate under, or change the method of distributing revenues derived under, the Bradley-Burns Uniform Local Sales and Use Tax Law set forth in Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code, as that law read on November 3, 2004. The restriction imposed by this subparagraph also applies to the entitlement of a city, county, or city and county to the change in tax rate resulting from the end of the revenue exchange period, as defined in Section 7203.1 of the Revenue and Taxation Code as that section read on November 3, 2004.*

(B) *The Legislature may change by statute the method of distributing the revenues derived under a use tax imposed pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law to allow the State to participate in an interstate compact or to comply with federal law.*

(C) *The Legislature may authorize by statute two or more specifically identified local agencies within a county, with the approval of the governing body of each of those agencies, to enter into a contract to exchange allocations of ad valorem property tax revenues for revenues derived from a tax rate imposed under the Bradley-Burns Uniform Local Sales and Use Tax Law. The exchange under this subparagraph of revenues derived from a tax rate imposed under that law shall not require voter approval for the continued imposition of any portion of an existing tax rate from which those revenues are derived.*

(3) *Except as otherwise provided in subparagraph (C) of paragraph (2), change for any fiscal year the pro rata shares in which ad valorem property tax revenues are allocated among local agencies in a county other than pursuant to a bill passed in each house of the Legislature by rollcall vote entered in the journal, two-thirds of the membership concurring.*

(4) *Extend beyond the revenue exchange period, as defined in Section 7203.1 of the Revenue and Taxation Code as that section read on November 3, 2004, the suspension of the authority, set forth in that section on that date, of a city, county, or city and county to impose a sales and use tax rate under the Bradley-Burns Uniform Local Sales and Use Tax Law.*

(5) *Reduce, during any period in which the rate authority suspension described in paragraph (4) is operative, the payments to a city, county, or city and county that are required by Section 97.68 of the Revenue and Taxation Code, as that section read on November 3, 2004.*

(6) *Restrict the authority of a local entity to impose a transactions and use tax rate in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code), or change the method for distributing revenues derived under a transaction and use tax rate imposed under that law, as it read on November 3, 2004.*

(b) *For purposes of this section, the following definitions apply:*

(1) *“Ad valorem property tax revenues” means all revenues derived from the tax collected by a county under subdivision (a) of Section 1 of Article XIII A, regardless of any of this revenue being otherwise classified by statute.*

(2) *“Local agency” has the same meaning as specified in Section 95 of the Revenue and Taxation Code as that section read on November 3, 2004.*

Third—That Section 6 of Article XIII B thereof is amended to read:

SEC. 6. (a) *Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse such that local government for the costs of such the program or increased level of service,*

Proposition 1A (cont.)

except that the Legislature may, but need not, provide ~~such~~ a subvention of funds for the following mandates:

- ~~(a)~~
- (1) Legislative mandates requested by the local agency affected †.
- ~~(b)~~
- (2) Legislation defining a new crime or changing an existing definition of a crime; ~~or~~.
- ~~(c)~~
- (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.
 - (b) (1) *Except as provided in paragraph (2), for the 2005–06 fiscal year and every subsequent fiscal year, for a mandate for which the costs of a local government claimant have been determined in a preceding fiscal year to be payable by the State pursuant to law, the Legislature shall either appropriate, in the annual Budget Act, the full payable amount that has not been previously paid, or suspend the operation of the mandate for the fiscal year for which the annual Budget Act is applicable in a manner prescribed by law.*
 - (2) *Payable claims for costs incurred prior to the 2004–05 fiscal year that have not been paid prior to the 2005–06 fiscal year may be paid over a term of years, as prescribed by law.*
 - (3) *Ad valorem property tax revenues shall not be used to reimburse a local government for the costs of a new program or higher level of service.*

(4) *This subdivision applies to a mandate only as it affects a city, county, city and county, or special district.*

(5) *This subdivision shall not apply to a requirement to provide or recognize any procedural or substantive protection, right, benefit, or employment status of any local government employee or retiree, or of any local government employee organization, that arises from, affects, or directly relates to future, current, or past local government employment and that constitutes a mandate subject to this section.*

(c) *A mandated new program or higher level of service includes a transfer by the Legislature from the State to cities, counties, cities and counties, or special districts of complete or partial financial responsibility for a required program for which the State previously had complete or partial financial responsibility.*

Fourth—That the people find and declare that this measure and the Taxpayers and Public Safety Protection Act, which appears as Proposition 65 on the November 2, 2004, general election ballot (hereafter Proposition 65) both relate to local government, including matters concerning tax revenues and reimbursement for the cost of state mandates, in a comprehensive and substantively conflicting manner. Because this measure is intended to be a comprehensive and competing alternative to Proposition 65, it is the intent of the people that this measure supersede in its entirety Proposition 65, if this measure and Proposition 65 both are approved and this measure receives a higher number of affirmative votes than Proposition 65. Therefore, in the event that this measure and Proposition 65 both are approved and this measure receives a higher number of affirmative votes, none of the provisions of Proposition 65 shall take effect.

Proposition 65

This initiative measure is submitted to the people in accordance with the provisions of Section 8 of Article II of the California Constitution.

This initiative measure amends an article of, and adds an article to, the California Constitution; therefore, existing provisions proposed to be deleted are printed in ~~strikeout type~~ and new provisions proposed to be added are printed in *italic type* to indicate that they are new.

PROPOSED LAW

THE LOCAL TAXPAYERS AND PUBLIC SAFETY PROTECTION ACT

SECTION 1. Short Title

These amendments to the California Constitution shall be known and may be cited as the Local Taxpayers and Public Safety Protection Act.

SECTION 2. Findings and Purposes

(a) The people of the State of California find that restoring local control over local tax dollars is vital to insure that local tax dollars are used to provide critical local services, including, but not limited to, police, fire, emergency and trauma care, public health, libraries, criminal justice, and road and street maintenance. Reliable funding for these services is essential for the security, well-being, and quality of life of all Californians.

(b) For many years, the Legislature has taken away local tax dollars used by local governments so that the state could control those local tax dollars. In fact, the Legislature has been taking away billions of local tax dollars each year, forcing local governments to either raise local fees or taxes to maintain services, or cut back on critically needed local services.

(c) The Legislature's diversion of local tax dollars from local governments harms local governments' ability to provide such specific services as police, fire, emergency and trauma care, public health, libraries, criminal justice, and road and street maintenance.

(d) In recognition of the harm caused by diversion of local tax dollars and the importance placed on voter control of major decisions concerning government finance, and consistent with existing provisions of the California Constitution that give the people the right to vote on fiscal changes, the people of the State of California want the right to vote upon actions by the state government that take local tax dollars from local governments.

(e) The Local Taxpayers and Public Safety Protection Act is designed to insure that the people of the State of California shall have the right to approve or reject the actions of state government to take away local revenues that fund vitally needed local services.

(f) The Local Taxpayers and Public Safety Protection Act strengthens the requirement that if the state mandates local governments to implement

new or expanded programs, then the state shall reimburse local governments for the cost of those programs.

(g) The Local Taxpayers and Public Safety Protection Act does not amend or modify the School Funding Initiative, Proposition 98 (Section 8 of Article XVI of the California Constitution).

(h) Therefore, the people declare that the purposes of this act are to:

(1) Require voter approval before the Legislature removes local tax dollars from the control of local government, as described in this measure.

(2) Insure that local tax dollars are dedicated to local governments to fund local public services.

(3) Insure that the Legislature reimburses local governments when the state mandates local governments to assume more financial responsibility for new or existing programs.

(4) Prohibit the Legislature from deferring or delaying annual reimbursement to local governments for state-mandated programs.

SECTION 3. Article XIII E is added to the California Constitution, to read:

ARTICLE XIII E

LOCAL TAXPAYERS AND PUBLIC SAFETY PROTECTION ACT

SECTION 1. Statewide Voter Approval Required

(a) *Approval by a majority vote of the electorate, as provided for in this section, shall be required before any act of the Legislature takes effect that removes the following funding sources, or portions thereof, from the control of any local government:*

(1) *Reduces, or suspends or delays the receipt of, any local government's proportionate share of the local property tax when the Legislature exercises its power to apportion the local property tax; or requires any local government to remit local property taxes to the State, a state-created fund, or, without the consent of the affected local governments, to another local government.*

(2) *Reduces, or delays or suspends the receipt of, the Local Government Base Year Fund to any local government, without appropriating funds to offset the reduction, delay, or suspension in an equal amount.*

(3) *Restricts the authority to impose, or changes the method of distributing, the local sales tax.*

(4) *Reduces, or suspends or delays the receipt of, the 2003 Local Government Payment Deferral.*

(5) *Fails to reinstate the suspended Bradley-Burns Uniform Local Sales and Use Tax rate in accordance with Section 97.68 of the Revenue*

Proposition 65 (cont.)

and Taxation Code, as added by Chapter 162 of the Statutes of 2003; or reduces any local government's allocation of the property tax required by Section 97.68 of the Revenue and Taxation Code while the sales tax rate is suspended.

(b) Prior to its submission to the electorate, an act subject to voter approval under this section must be approved by the same vote of the Legislature as is required to enact a budget bill and shall not take effect until approved by a majority of those voting on the measure at the next statewide election in accordance with subdivision (c).

(c) When an election is required by this section, the Secretary of State shall present the following question to the electorate: "Shall that action taken by the Legislature in [Chapter ___ of the Statutes of ___], which affects local revenues, be approved?"

SEC. 2. Definitions

(a) "Local government" means any city, county, city and county, or special district.

(b) "Local Government Base Year Fund" means the amount of revenue appropriated in the 2002–03 fiscal year in accordance with Part 5 (commencing with Section 10701) of Division 2 of the Revenue and Taxation Code, adjusted annually based upon the change in assessed valuation of vehicles that are subject to those provisions of law. In the event that the fees imposed by those provisions of law are repealed, then the fund shall be adjusted annually on July 1 by an amount not less than the percentage change in per capita personal income and the change in population, as calculated pursuant to Article XIII B.

(c) "2003 Local Government Payment Deferral" means the amount of revenues required to be transferred to local government from the General Fund specified in subparagraph (D) of paragraph (3) of subdivision (a) of Section 10754 of the Revenue and Taxation Code in effect on August 11, 2003.

(d) "Local property tax" means any local government's January 1, 2003, proportionate share of ad valorem taxes on real property and tangible personal property apportioned pursuant to the Legislature's exercise of its power to apportion property taxes as specified in Section 1 of Article XIII A. "Local property tax" also means any local government's allocation of the ad valorem tax on real property and tangible personal property pursuant to Section 16 of Article XVI.

(e) "Local sales tax" means any sales and use tax imposed by any city, county, or city and county pursuant to the terms of the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code) in accordance with the law in effect on January 1, 2003.

(f) "Special district" means an agency of the State, formed pursuant to general law or special act, for the local performance of governmental or proprietary functions with limited geographic boundaries, including redevelopment agencies, but not including school districts, community college districts, or county offices of education.

(g) "State" means the State of California.

SEC. 3. Interim Measures

(a) The operation and effect of any statute, or portion thereof, enacted between November 1, 2003, and the effective date of this article, that would have required voter approval pursuant to Section 1 if enacted on or after the effective date of this act (the "interim statute"), shall be suspended on that date and shall have no further force and effect until the date the interim statute is approved by the voters at the first statewide election following the effective date of this article in the manner specified in Section 1. If the interim statute is not approved by the voters, it shall have no further force and effect.

(b) If the interim statute is approved by the voters, it shall nonetheless have no further force and effect during the period of suspension; provided, however, that the statute shall have force and effect during the period of suspension if the interim statute or a separate act of the Legislature appropriates funds to affected local governments in an amount which is not less than the revenues affected by the interim statute.

(c) A statute or other measure that is enacted by the Legislature and approved by the voters between November 1, 2003, and the effective date of this article is not an interim statute within the meaning of this section.

SECTION 4. Section 6 of Article XIII B of the California Constitution is amended to read:

SEC. 6. (a) Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall annually provide a subvention of funds to reimburse such local

government for the costs of such program or increased level of service, except that the Legislature may, but need not, provide such subvention of funds for the following mandates:

(1) Legislative mandates requested by the local agency affected.

(2) Legislation defining a new crime or changing an existing definition of a crime.

(3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975.

(b) The annual subvention of funds required by this section shall be transmitted to the local government within 180 days of the effective date of the statute or regulation or order by a state officer or agency that mandates a new program or higher level of service, or within 180 days of a final adjudication that a subvention of funds is required pursuant to this section. For purposes of this section, the Legislature or any state agency or officer mandates a new program or higher level of service when it creates a new program, requires services not previously required to be provided, increases the frequency or duration of required services, increases the number of persons eligible for services, or transfers to local government complete or partial financial responsibility for a program for which the State previously had complete or partial financial responsibility.

(c) If, during the fiscal year in which a claim for reimbursement is filed for a subvention of funds, the Legislature does not appropriate a subvention of funds that provides full reimbursement as required by subdivision (a), or does not appropriate a subvention of funds that provides full reimbursement as part of the state budget act in the fiscal year immediately following the filing of that claim for reimbursement, then a local government may elect one of the following options:

(1) Continue to perform the mandate. The local government shall receive reimbursement for its costs to perform the mandate through a subsequent appropriation and subvention of funds.

(2) Suspend performance of the mandate during all or a portion of the fiscal year in which the election permitted by this subdivision is made. The local government may continue to suspend performance of the mandate during all or a portion of subsequent fiscal years until the fiscal year in which the Legislature appropriates the subvention of funds to provide full reimbursement as required by subdivision (a). A local government shall receive reimbursement for its costs for that portion of the fiscal year during which it performed the mandate through a subsequent appropriation and subvention of funds.

The terms of this subdivision do not apply to, and a local government may not make the election provided for in this subdivision for, a mandate that either requires a local government to provide or modify any form of protection, right, benefit, or employment status for any local government employee or retiree, or provides or modifies any procedural or substantive right for any local government employee or employee organization, arising from, affecting, or directly relating to future, current, or past local government employment.

(d) For purposes of this section, "mandate" means a statute, or action or order of any state agency, which has been determined by the Legislature, any court, or the Commission on State Mandates or its designated successor, to require reimbursement pursuant to this section.

SECTION 5. Construction

(a) This measure shall be liberally construed to effectuate its purposes, which include providing adequate funds to local government for local services, including, but not limited to, such services as police, fire, emergency and trauma care, public health, libraries, criminal justice, and road and street maintenance.

(b) This measure shall not be construed either to alter the apportionment of the ad valorem tax on real property pursuant to Section 1 of Article XIII A of the California Constitution by any statute in effect prior to January 1, 2003, or to prevent the Legislature from altering that apportionment in compliance with the terms of this measure.

(c) Except as provided in Section 3 of Article XIII E of the California Constitution as added by Section 3 of this act, the provisions of Section 1 of Article XIII E of the California Constitution as added by Section 3 of this act apply to all statutes adopted on or after the effective date of this act.

SECTION 6. If any part of this measure or its application to any person or circumstance is held invalid by a court of competent jurisdiction, the invalidity shall not affect other provisions or applications that reasonably can be given effect without the invalid provision or application.

DATES TO REMEMBER

October 4, 2004

First day to apply for an absentee ballot by mail

October 18, 2004

Last day to register to vote

October 26, 2004

Last day that county elections officials will accept any voter's application for an absentee ballot

OCTOBER

SU	M	TU	W	TH	F	SA
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Remember to Vote!

Polls are open from 7 a.m. to 8 p.m.

NOVEMBER

SU	M	TU	W	TH	F	SA
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

November 2, 2004

Last day to apply for an absentee ballot in person at the office of the county elections official

November 2, 2004

ELECTION DAY!

www.ss.ca.gov

CAN'T FIND YOUR POLLING PLACE?

We'll point you
in the right
direction.

www.ss.ca.gov



COME TO OUR WEBSITE TO:

- Find your polling place
- Research campaign contributions
- Watch live election results
- Obtain absentee ballot information
- View lists of candidates

THE PROCESS OF VOTING ABSENTEE

Any registered voter may vote by absentee ballot. Rather than go to the polls to cast a ballot on Election Day, you may apply for an absentee ballot, which you will need to complete and return to your elections official.

To apply for an absentee ballot, you may use the application printed on your Sample Ballot, which you will receive prior to every election, or apply in writing to your county elections official. You will need to submit a completed application or letter to your county elections official between 29 days and 7 days before the election. The application or letter must contain:

1. your name and residence address as stated on your registration card;
2. the address to which the absentee ballot should be sent (if different than your registered address);
3. the name and date of the election in which you would like to vote absentee; and
4. the date and your signature.

Once your application is processed by your county elections official, the proper ballot type/style will be sent to you. After you have voted, insert your ballot in the envelope provided for this purpose, making sure you complete all required information on the envelope. You may return your voted absentee ballot by:

1. mailing it to your county elections official;
2. returning it in person to a polling place or elections office within your county on Election Day; or
3. authorizing a legally allowable third party (relative or person residing in the same household as you) to return the ballot on your behalf.

Regardless of how the ballot is returned, it **MUST** be received by the time polls close (8 p.m.) on Election Day. Late-arriving absentee ballots are not counted.

Once your voted absentee ballot is received by your county elections official, your signature on the absentee ballot return envelope will be compared to the signature on your voter registration card to determine that you are the authorized voter. To preserve the secrecy of your ballot, the ballot will then be separated from the envelope and the ballot becomes as anonymous and secret as any other ballot.

APPLY TO BE A PERMANENT VOTE-BY-MAIL VOTER:

Any voter may apply for PERMANENT ABSENT VOTER STATUS (Elections Code § 3201). These voters are automatically sent a vote-by-mail ballot for every election without having to fill out an application every time. Please contact your county elections official to apply to become a permanent vote-by-mail voter if you wish to receive vote-by-mail ballots for all future elections. To find out who your county elections official is, go online at www.ss.ca.gov/elections/elections_d.htm to see a list of contact information for all county elections officials.

myVote COUNTS



General Election

For additional copies of the Voter Information Guide in any of the following languages, please call:

English: 1-800-345-VOTE (8683)

Español/Spanish: 1-800-232-VOTA (8682)

日本語 /Japanese: 1-800-339-2865

Việt ngữ/Vietnamese: 1-800-339-8163

Tagalog/Tagalog: 1-800-339-2957

中文/Chinese: 1-800-339-2857

한국어/Korean: 1-866-575-1558

www.voterguide.ss.ca.gov

Official Voter Information Guide

Supplemental

In an effort to reduce election costs, the State Legislature has authorized the State and counties to mail only one guide to addresses where more than one voter with the same surname resides. You may obtain additional copies by writing to your county elections official or by calling 1-800-345-VOTE.



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Insufficient ERAF:

Examining A Recent Issue in Local Government Finance

MAC TAYLOR • LEGISLATIVE ANALYST • DECEMBER 18, 2012

Summary

Over the last two years, a small number of cities and counties did not receive enough local property tax revenue to offset two complex state-local financial transactions: the triple flip and vehicle license fee (VLF) swap. This funding insufficiency, commonly called “insufficient ERAF” (Educational Revenue Augmentation Fund), requires state action if the affected local governments are to receive complete payment. To assist the Legislature in responding to this unanticipated development, this report describes the causes of insufficient ERAF and outlines a framework the Legislature may wish to use in considering remedies. We summarize the highlights of our report below.

Insufficient ERAF Probably Is a Limited Issue. To date, insufficient ERAF has affected local governments in only two counties—Amador and San Mateo—and resulted in total VLF swap funding shortfalls of less than \$2 million. Insufficient ERAF may grow somewhat over the next few years. In the longer term, however, insufficient ERAF likely will be limited to a small number of cities and counties—or not occur at all in some years.

Two Possible Levels of Compensation for Insufficient ERAF Appear Reasonable. As insufficient ERAF is not the product of any particular local government actions, a strong analytical argument can be made that the state should reimburse cities and counties for *all* triple flip and VLF swap funding shortfalls. This would require increased state expenditures, potentially up to tens of millions of dollars annually. On the other hand, in recognition of the significant fiscal benefits cities and counties receive under the VLF swap, the Legislature may wish to reimburse cities and counties only where necessary to replace actual sales tax and VLF revenue losses.

Compensation Mechanisms Are Limited. We see two primary options for compensating local governments experiencing insufficient ERAF: provide the compensation in the annual state budget or through a redirection of certain local education agency property tax revenues.

AN LAO REPORT

INTRODUCTION

Almost a decade ago, the Legislature adopted two complex financial transactions with California’s cities and counties known as the “triple flip” and “VLF swap.” Under these transactions, city and county sales tax and VLF revenues are reduced, but local revenue shortfalls are offset annually by property taxes redirected from (1) a countywide educational account (ERAF) and, in some cases, (2) certain K-12 and community college districts. Local education district revenue losses, in turn, are offset by increased state aid.

Earlier this year, the auditor from Amador County reported an unanticipated development: available funding in 2010-11 was not sufficient to fully reimburse the second financial transaction, the VLF swap. The county had insufficient ERAF—not enough revenues to fully compensate local governments for the triple flip and/or VLF swap. More recently, county auditors reported that insufficient ERAF continued in Amador County in

2011-12 and expanded to include local governments in San Mateo County.

In the 2012-13 state budget, the Legislature appropriated \$1.5 million to fully offset Amador County’s 2010-11 funding shortfall. (Funding insufficiencies in Amador and San Mateo in 2011-12 were not known until after the state budget was adopted.) To consider the state’s options for addressing future claims of insufficient ERAF, the *Supplemental Report of the 2012-13 Budget Package* directed the Legislative Analyst’s Office and the Department of Finance (DOF) to submit reports (1) addressing the conditions under which local governments may be compensated in cases where there are insufficient local funds to offset fully the fiscal effect of the triple flip and VLF Swap and (2) outlining one or more alternative mechanisms for providing such compensation. This report is submitted in fulfillment of our office’s requirement.

BACKGROUND

In order to better comprehend the complicated issue of insufficient ERAF, this report begins with an overview of California’s system of distributing property taxes amongst local governments. It then describes several major statutory measures that are integral to the issue of insufficient ERAF: the 1990s ERAF property tax shift, triple flip, VLF swap, and dissolution of redevelopment.

Property Tax Allocations Basics

Property Taxes Are Shared by Many Local Governments. All property tax revenue remains within the county in which it is collected to be used exclusively by local governments (cities, counties,

special districts, K-12 schools, and community college districts). The county auditor is responsible for allocating revenue generated from the 1 percent rate to local governments pursuant to state law. The allocation system commonly is referred to as “AB 8,” after the bill that first implemented the system—Chapter 282, Statutes of 1979 (AB 8, L. Greene). In general, AB 8 provides a share of the total property tax revenue collected within a community to each local government that provides services within the community.

Property Taxes Also Affect the State Budget. Although the state does not receive any property tax revenue directly, the state has a substantial

fiscal interest in the distribution of property tax revenue because of the state's education finance system under which the state guarantees each school district an overall level of funding. For K-12 districts, each district receives a comparable amount of per-pupil funding—a “revenue limit”—from local property taxes and state resources combined. Community college districts receive apportionment funding from local property taxes, student fees, and state resources. If a district's local property tax revenue (and student fee revenue in the case of community colleges) is not sufficient, the state provides additional funds. Conversely, if a district's nonstate resources alone exceed the district's revenue limit or apportionment funding level, the district does not receive general purpose state aid (though they typically receive funding for various categorical programs). These districts commonly are referred to as “basic aid” districts because historically they have received only the minimum amount of state aid required by the State Constitution (known as basic aid).

Each year, the state estimates how much each district will receive in local property tax revenue (and student fee revenue in the case of community colleges), then the annual budget act appropriates state General Fund to “make up the difference” and fund the district's revenue limit or apportionment at the intended level. Frequently, however, the actual property tax revenues allocated to school districts may be less than anticipated. The state's education finance system addresses these shortfalls differently for different types of educational entities. For K-12 districts, all funding shortfalls are backfilled automatically with additional state aid. In contrast, explicit state action is required to backfill community college funding shortfalls.

1990s ERAF Property Tax Shift

Property Taxes Shifted to Schools. In 1992-93 and 1993-94, in response to serious budgetary

shortfalls, the state permanently redirected almost one-fifth of total statewide property tax revenue from cities, counties, and special districts to K-12 and community college districts. Under the changes in property tax allocation laws, the redirected property tax revenue is deposited into a countywide fund for schools, ERAF. The property tax revenue from ERAF is distributed to nonbasic aid schools and community colleges, reducing the state's funding obligations for K-14 education.

“Excess ERAF” Shifted Back. In the late 1990s, some county auditors reported that their ERAF accounts had more revenue than necessary to offset all state aid to non-basic aid K-12 and community college districts. In response, the Legislature enacted a law requiring that some of these surplus funds be used for countywide special education programs and the remaining funds be returned to cities, counties, and special districts in proportion to the amount of property taxes they contributed to ERAF. The ERAF funds that are returned to noneducational local governments are known as excess ERAF.

Triple Flip

The Triple Flip Is Reimbursed From ERAF. In 2004, state voters approved Proposition 57, a deficit-financing bond to address the state's budget shortfall. The state enacted a three-step approach—commonly referred to as the triple flip—that provides a dedicated funding source to repay the deficit bonds:

- Beginning in 2004-05, one-quarter cent of the local sales tax is used to repay the deficit-financing bond.
- During the time these bonds are outstanding, city and county revenue losses from the diverted local sales tax are replaced on a dollar-for-dollar basis with property taxes shifted from ERAF.

- K-12 and community college district tax losses from the redirection of ERAF to cities and counties, in turn, are offset by increased state aid.

Triple Flip Projected to End in 2016-17.

Based on current projections, the Proposition 57 deficit-financing bond will be repaid in 2016-17 and the triple flip will be ended. At that time, the \$1.7 billion in ERAF monies that otherwise would have been used to fund the triple flip will be available for other uses—namely funding the VLF swap and offsetting state K-14 expenditures.

VLF Swap

VLF Traditionally Has Been a Local Revenue Source. Established in 1935, the VLF is an annual tax on the ownership of registered vehicles in California in place of taxing vehicles as personal property. The tax is based on the vehicle’s purchase price and declines in accordance with a statutory depreciation schedule. For most of its years, the primary use of VLF has been as a general purpose local government revenue source—with all or most VLF revenues distributed to cities and counties on a per capita basis.

State Began Reducing VLF Revenue Collections in the Late 1990s. While the VLF rate was 2 percent for over five decades, the state began enacting measures in 1999 that reduced the effective VLF rate paid by vehicle owners—thus reducing revenue collections. Most notably, Chapter 322, Statutes of 1998 (AB 2797, Cardoza), established an “offset” to the annual VLF paid by vehicle owners. Under this legislation, the VLF owed by a vehicle owner was initially calculated using the 2 percent tax rate and then the offset was applied, effectively reducing the rate paid by the vehicle owner. The amount of the tax reduction was shown as a credit on the vehicle owner’s registration bill. Beginning in 1999, this offset acted to

reduce VLF collections by 25 percent. Chapter 322 provided for a series of additional reductions beginning in 2001, possibly reaching a maximum 67.5 percent beginning in 2003, if General Fund revenue growth met certain targets. Subsequent legislation accelerated the pace of these additional effective rate reductions, setting the VLF offset at 67.5 percent and reducing VLF collections a commensurate amount. Under this reduction, the effective VLF rate paid by vehicle owners was 0.65 percent.

State General Fund Allocations Backfilled Local Revenue Losses. These reductions in VLF collections substantially reduced the revenue available for cities and counties. The Legislature, however, replaced the lost VLF revenues with General Fund allocations to cities and counties on a dollar-for-dollar basis. Funds from the General Fund backfill generally were allocated on a per capita basis so that each city and county received the same amount of revenue as the local government would have received absent the VLF reductions. The backfill was continuously appropriated and, therefore, not subject to annual appropriation in the budget bill.

General Fund Resources Found Insufficient to Cover Backfill. Chapter 322 included a “trigger” provision requiring the effective VLF rate to be increased during periods in which insufficient General Fund monies were available to backfill for city and county revenue losses. In these cases, General Fund expenditures for the backfill would be reduced, accompanied by a commensurate increase in VLF payments made by vehicle owners. In June 2003, Governor Davis determined that there were insufficient funds for the state to continue making backfill payments to cities and counties. As a result, backfill payments were suspended in June 2003. For various reasons, however, the effective VLF rate was not returned to 2 percent until October 2003. Following the

recall election, in November 2003 Governor Schwarzenegger reversed the determination of insufficiency. This restored the effective VLF rate to 0.65 percent and resumed payment of the General Fund backfill to cities and counties. The time difference between the suspension of the backfill payments and the increase in the effective VLF rate resulted in revenue losses of \$1.3 billion for cities and counties. This amount was deemed to be a loan from cities and counties to the state, and was repaid during the 2005-06 budget year.

VLF Swap Enacted to Replace General Fund Backfill. In 2004, the state and cities and counties worked together to develop a new mechanism for reimbursing cities and counties for their reduced VLF revenue. This mechanism, known as the VLF swap, provides an element of increased security for cities and counties by replacing a state-controlled reimbursement with a revenue source that is subject to greater local control. Specifically, the VLF swap replaced the General Fund VLF backfill with property taxes redirected at the county level from (1) ERAF and, if ERAF revenues are not sufficient, from (2) nonbasic aid K-12 and community college districts. (All reductions in revenue to K-12 and community college districts are offset by additional state aid.) The VLF swap also specified that future growth in these reimbursement property taxes would not be distributed on a per capita basis (like VLF revenues and the VLF General Fund backfill had been). Instead, the property taxes provided as part of the VLF swap would grow each year based on growth in property values within the entity.

Redevelopment Dissolution

Dissolution of Redevelopment Increases Property Taxes Distributed to Schools. The 2011-12 budget package included legislation—Chapter 5 (ABX1 26, Blumenfeld)—that resulted in the dissolution of all redevelopment agencies (RDAs) in California effective February 2012.

As discussed in our report, *The 2012-13 Budget: Unwinding Redevelopment*, by diverting property taxes from K-12 and community college districts, redevelopment had the overall effect of increasing state costs for K-14 education. Under the dissolution process, the property tax revenue that formerly went to RDAs is used first to pay off redevelopment debts and obligations and the remainder is distributed to local governments, including K-12 and community college districts, in accordance with AB 8. The shift of property taxes to nonbasic aid districts reduces state K-14 expenditures by a similar amount. Over time, as former redevelopment debts and obligations are retired, state savings from redevelopment dissolution will grow as school districts receive larger distributions of property taxes. The cash and other liquid assets of former RDAs also will be distributed to local governments in accordance with AB 8. These distributions will provide additional one-time increases in revenue for school districts in the current year and over the next few years.

No Change in Excess ERAF. In general, an increase in the amount of property tax revenue to school districts decreases (1) the amount of state funding needed by schools to reach their revenue limits and (2) the amount of ERAF that can be used to offset the state's obligations. As less ERAF funding is needed to offset state education expenditures, more property tax is returned to local governments as excess ERAF. This, in turn, leaves fewer resources in ERAF available to make payments under the triple flip and VLF swap. In order to maximize the state's fiscal benefit from the dissolution of redevelopment, the Legislature enacted Chapter 26, Statutes of 2012 (AB 1484, Committee on Budget), which directs county auditors to exclude revenues provided to schools by the dissolution of RDAs in the calculation of excess ERAF.

ADMINISTERING THE TRIPLE FLIP AND VLF SWAP

Calculating Payments to Cities and Counties

Triple Flip Reimbursements Equal to Projected Annual Reductions in Sales Tax Revenue. Each fiscal year, DOF provides county auditors with an estimate of the sales tax revenue lost by each local government as a result of the triple flip. The DOF's estimate is based on the actual amount of sales tax revenue distributed to each local government in the prior year, adjusted for projected growth (as determined by the State Board of Equalization) in the current year.

VLF Swap Payments Pegged to Growth in Local Assessed Property Values. In general, each city and county's annual VLF payment is equal to its VLF losses related to the state reductions in 2004-05, grown by the total percentage change in the city or county's assessed value of taxable property—or assessed valuation—between 2004-05 and the current year. For example, if a city's VLF revenue losses were \$1 million in 2004-05 and its assessed valuation increased by 20 percent between 2004-05 and 2012-13, then its VLF payment in 2012-13 is \$1.2 million. For the purposes of this calculation, county auditors are directed to ignore any growth in assessed valuation due to changes in a city's boundaries, such as an expansion of boundaries through annexation, that occur after 2004-05.

Reimbursement Process

Figure 1 (see next page) displays the complex process county auditors follow to allocate ERAF and to reimburse cities and counties for the triple flip and VLF swap. This figure also shows that, under certain circumstances, it is possible that the auditor could determine that there are not enough funds to fully compensate cities and the county for the triple flip and/or the VLF swap. These funding

shortfalls are referred to as insufficient ERAF. The major steps in the process are as follows.

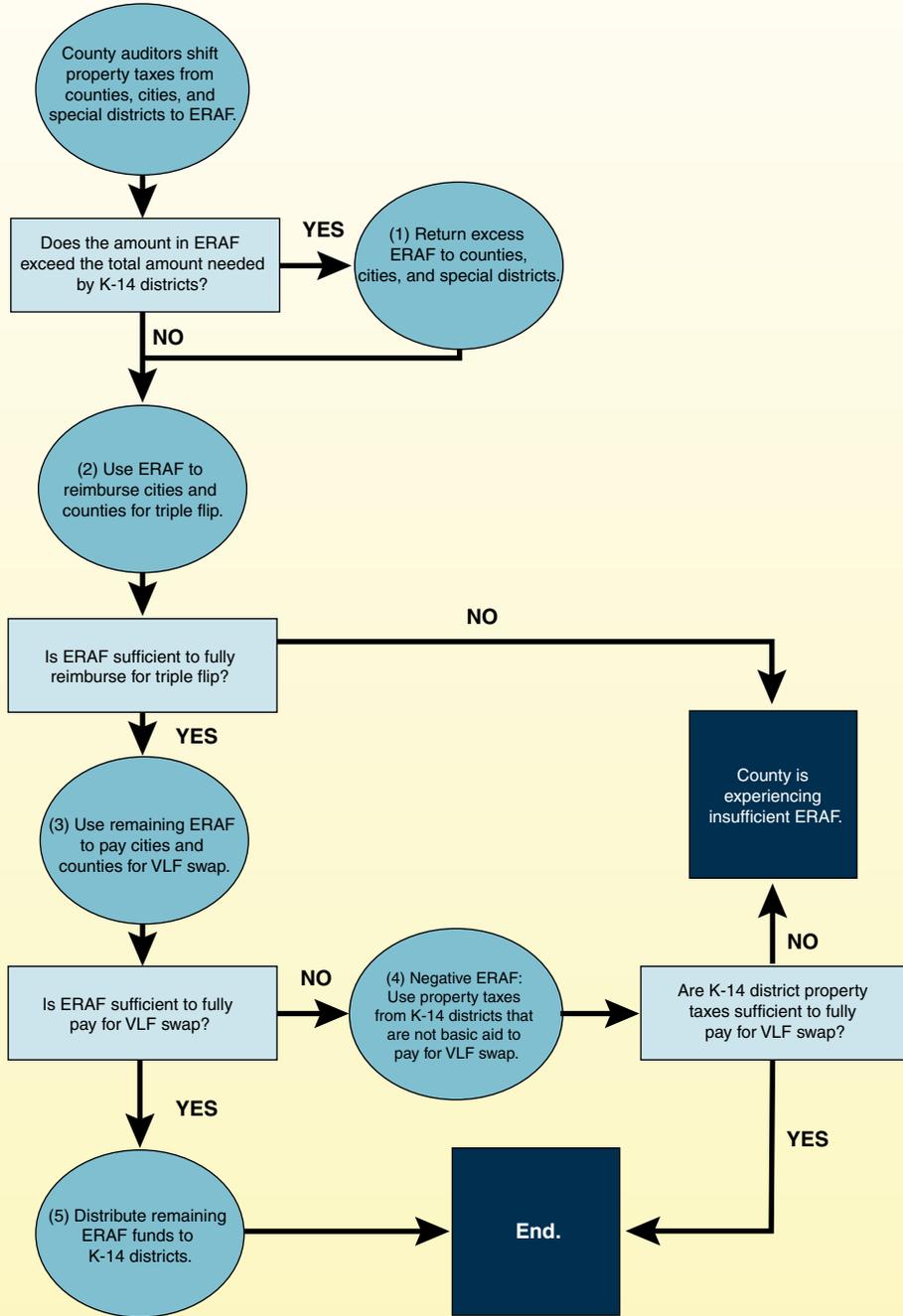
Step 1: Return Excess ERAF. As shown in the figure, the first step is for each county auditor to determine whether the funds deposited into the countywide account exceed the amount needed by all nonbasic aid K-12 and community college districts in the county, plus a specified amount for special education. If so, the special education program receives funding from ERAF and any remaining ERAF is returned to cities, special districts, and the county in proportion to the amount of property taxes they contributed to ERAF. This calculation of excess ERAF was recently modified to exclude property taxes distributed to K-12 and community college districts as a result of redevelopment dissolution.

Step 2: Reimburse Triple Flip. Following the calculation and distribution of excess ERAF, state law directs county auditors to reimburse local governments for their revenue losses associated with the triple flip. This reimbursement is shown in the figure as step two. If the county auditor uses all available ERAF, but determines that the local governments have not been fully reimbursed for the triple flip, the county has insufficient ERAF. In this situation, additional state action is required if cities and counties are to be fully reimbursed for the triple flip.

Steps 3 and 4: Pay for VLF Swap. After reimbursing the triple flip, the next use of ERAF is to make payments to local governments for the VLF swap. If the county auditor determines that the remaining ERAF resources alone are not sufficient to fully pay cities and the county for the VLF swap, the county auditor redirects some property taxes from nonbasic aid K-12 and community college districts for this purpose, as shown in step 4. The

Figure 1

Process to Distribute ERAF and Reimburse the Triple Flip and VLF Swap



ERAF = Educational Revenue Augmentation Fund; VLF = vehicle license fee.

redirection of school property taxes is commonly referred to as “negative ERAF” because it decreases K-12 and community college property taxes rather than supplementing them (the original purpose of ERAF). If ERAF and nonbasic aid school district property taxes combined do not contain enough resources to make the payments required under the VLF swap, then the county has insufficient ERAF. In this situation, additional state action is required for cities and counties to receive the full VLF swap payment.

Step 5: Distribute Remaining ERAF to K-12 and Community College Districts. Any funds remaining in ERAF after the other uses have been satisfied are distributed to schools and offset state education spending.

Examples of the ERAF Distribution Process

While the same rules govern the distribution of ERAF throughout the state, the outcome varies significantly from county to county. This variation reflects the large differences among counties in the amount of property taxes allocated to K-12 and community college districts, the number of students enrolled in K-14 programs, the level of ERAF resources and sales taxes, and other factors. Below, we present four examples using data from 2011-12.

Simplest Example: Alameda County. Property tax collections in the county totaled \$2 billion—of which \$410 million was deposited in ERAF. Because the county’s K-12 and community college districts needed more than \$410 million in additional property taxes to meet their revenue limits or guaranteed funding levels, no ERAF resources were returned to cities, counties, and special districts as excess ERAF. Instead, ERAF resources were available to make triple flip and VLF swap payments to cities and the county (\$309 million) and the remainder was distributed to nonbasic aid K-12 and community college districts (\$101 million).

Negative ERAF: Los Angeles County. Property tax collections in the county totaled about \$10 billion—of which \$2.08 billion was deposited in ERAF. K-12 and community college districts needed more than \$2.08 billion to satisfy their revenue limits or guaranteed funding levels. Therefore, no ERAF funds were returned to cities, counties, and special districts as excess ERAF. The first use of the county’s ERAF (before allocating any funds to K-12 and community college districts) was to provide \$302 million in triple flip reimbursements to cities and the county. After ERAF funds were distributed for the triple flip, \$1.78 billion remained in ERAF to fund VLF swap payments of \$1.84 billion—resulting in a shortfall of about \$65 million. To cover this shortfall, Los Angeles’ auditor redirected \$65 million of property taxes from nonbasic aid K-12 and community college districts to ERAF to make the full VLF payment. (The numbers above exclude certain revenues related to the county’s policies regarding delinquent property taxes.)

Excess ERAF: Napa County. Property tax collections in the county totaled \$275 million—of which \$34 million was deposited to ERAF. In total, K-12 and community college districts in the county needed only one-fourth of the funds deposited into ERAF to meet their funding needs. Thus, \$25 million of the ERAF resources were first used to offset state expenditures in county special education programs (\$7 million), with the remaining funds (\$18 million) returned to cities, counties, and special districts as excess ERAF. Following these distributions, just under \$9 million remained in ERAF to fund the triple flip and VLF swap. These funds were used first to pay triple flip reimbursements totaling \$6 million. The remaining \$3 million was applied to a VLF swap obligation of \$23 million—resulting in a shortfall of \$20 million. To cover this funding shortfall, Napa’s auditor redirected \$20 million from property taxes of nonbasic aid K-12 and community college districts.

Insufficient ERAF: San Mateo County.

Property tax collections in the county totaled \$1.4 billion—of which \$187 million was deposited to ERAF. In total, the county’s K-12 and community college districts needed \$38 million from ERAF to meet their guaranteed funding levels, leaving \$149 million to distribute to county special education programs (\$18 million) and to cities, counties, and special districts as excess ERAF (\$131 million). Following these distributions, \$38 million remained in ERAF to fund the triple flip and VLF swap. These funds were used first to pay triple flip reimbursements totaling \$32 million.

The remaining \$6 million was applied to a VLF swap obligation of \$125 million—resulting in a shortfall of \$119 million. To cover this funding shortfall, San Mateo’s auditor shifted property taxes from nonbasic aid K-12 and community college districts. Because many K-12 and community college districts in San Mateo are basic aid, however, the amount of K-12 and community college district property taxes available to be shifted was slightly lower (\$200,000) than the \$119 million needed to reimburse city and county for the VLF swap. Thus, San Mateo County experienced \$200,000 of insufficient ERAF.

A RECENT DEVELOPMENT: INSUFFICIENT ERAF

In 2010-11, Amador County found that the resources available from ERAF and nonbasic aid K-12 and community college district property taxes were insufficient to fully fund VLF swap payments to cities and counties. This funding shortfall—the first reported case—is known as insufficient ERAF. If insufficient ERAF occurs, state action is required if cities and counties are to receive full triple flip or VLF swap payments. In the 2011-12, two counties—Amador and San Mateo—reported having insufficient ERAF. This section discusses the factors leading to insufficient ERAF and explores the possibility of insufficient ERAF extending to other counties and affecting payments for the triple flip.

Factors Leading to Insufficient ERAF

Prevalence of Basic Aid School Districts Is the Most Significant Cause of Insufficient ERAF. In general, counties where a greater proportion of K-12 and community college districts are basic aid are more likely to experience insufficient ERAF. The prevalence of basic aid districts can affect the amount of resources available to fund the triple

flip and VLF swap in two ways. First, if more K-12 and community college districts are basic aid, there is less capacity to use ERAF to offset state education costs and, therefore, more ERAF is returned to local governments as excess ERAF. Monies returned as excess ERAF are not available to fund triple flip or VLF swap payments. Second, because state law does not allow county auditors to shift property taxes from basic aid districts to fund the VLF swap, an increase in the number of basic aid districts decreases the pool of resources county auditors can draw from to fund the VLF swap. In 2011-12, around 10 percent of K-12 and community college districts in the state were basic aid. In contrast, about two-thirds of K-12 and community college districts in San Mateo County were basic aid and Amador County’s only K-12 district was basic aid.

Local Demographics, Property Values, and State Policies Drive Basic Aid Status. A wide range of factors influence whether a K-12 or community college district is basic aid, including economic and demographic factors, as well as state fiscal

and educational policies. In general, basic aid districts (1) receive comparatively high property tax revenue—because of substantial property wealth and/or they receive a higher share of the property tax (for more information on property tax allocation, see our report, *Understanding California’s Property Taxes*) and (2) serve a community with a comparatively smaller school-aged population. In addition, changes in state policy can also influence whether a district is basic aid. The number of basic aid districts generally increases when the state decreases K-12 district revenue limits and community college apportionment funding levels, and vice-versa. Changes in revenue limits and apportionment funding levels can be caused by state fiscal actions (such as a reduction of overall state K-14 expenditure) or by state policy changes (such as consolidation of categorical program funding into revenue limits). In addition, state actions that increase the property tax revenue of K-12 and community college districts (such as dissolution of redevelopment) can increase the number of basic aid districts.

Slower Growth of ERAF Contributes Modestly to Insufficient ERAF. Property tax revenues deposited in ERAF are the primary funding source for VLF swap payments. Historically, ERAF resources have grown slightly slower than VLF payments—by up to about 1 percent a year. The slower growth of ERAF relative to VLF swap payments (which grow at the rate of change in assessed valuation) has reduced somewhat the amount of resources available to fund the VLF swap, thus contributing to insufficient ERAF. The overall statewide effect of ERAF’s slower growth rate, however, has been small. If ERAF grew at the same pace as VLF swap payments, there currently would be around \$340 million more ERAF to fund VLF swap payments—an amount equal to 6 percent of total VLF payments. We note that the difference between ERAF and VLF swap payment growth

rates in Amador and San Mateo Counties was not a significant factor contributing to their ERAF insufficiencies.

Insufficient ERAF In Future Years

To date, insufficient ERAF has been a limited issue: only a small number of local governments have been affected and the dollar amount of the insufficiencies has been relatively minor. Going forward, it is difficult to project the magnitude of insufficient ERAF in future years. However, based on our current economic and demographic forecasts and our review of county triple flip and VLF swap financial data, in the absence of significant state educational policy changes, we think it is likely that insufficient ERAF (1) will increase over the next few years (potentially to tens of millions of dollars in some years), (2) may affect triple flip reimbursements in a small number of counties, and (3) will abate considerably after 2016-17 (following the end of the triple flip), possibly continuing to affect a small number of counties on an ongoing basis. We note that these outcomes could be influenced by legislative actions to increase general purpose funding levels for K-12 and community college districts—such as transitioning to a new K-12 weighted student formula—which could substantially reduce future growth in basic aid districts and, therefore, insufficient ERAF. Below, we discuss the rationale underlying our insufficient ERAF projections.

Property Tax Growth Over Next Few Years Could Create More Basic Aid Districts. In 2012-13 and over the next few years, many K-12 and community college districts are expected to receive a significant increase in property tax revenue from the distribution of former RDA assets and an anticipated increase in property values. This growth in property tax revenue is likely to shift temporarily some K-12 and community college districts into basic aid status and, in turn, increase the

number and dollar amount of ERAF insufficiencies experienced by local governments. The ERAF insufficiency faced by local governments in San Mateo County is likely to increase significantly in 2012-13, from \$200,000 to several million or more. Also, at least one additional county—Napa—appears at risk of having insufficient ERAF in 2012-13 or the near future. Despite the potential growth of insufficient ERAF over the next few years, the issue is not likely to expand beyond a small number of counties because the vast majority of counties have only a small number of K-12 and community college districts that are basic aid or are close to becoming basic aid.

Chance of Triple Flip Funding Shortfalls.

A few counties—San Mateo and Napa—appear somewhat at risk of developing insufficient ERAF as a result of ERAF resources being inadequate to reimburse cities and counties for the triple flip. This situation can occur if a significant portion of a county’s ERAF revenues are distributed to special education programs and to local governments as excess ERAF, leaving inadequate funds to reimburse for the triple flip. In 2011-12, over 70 percent of ERAF monies in San Mateo and Napa counties were distributed to special education programs and as excess ERAF, leaving less than 30 percent of ERAF to fund the triple flip and VLF swap. Most of the funds remaining in ERAF were used to reimburse the triple flip. For this reason, a relatively small increase in excess ERAF distributions—for example, a 5 percent increase in San Mateo County—likely would result in a triple flip

funding shortfall. It is possible such an increase in excess ERAF distributions could result from expected growth in property values in San Mateo and Napa counties over the next few years. Because the triple flip is scheduled to end in 2016-17, any triple flip related insufficient ERAF would be a temporary, short-term issue.

End of Triple Flip Should Decrease ERAF Insufficiencies. Any growth in insufficient ERAF that occurs over the next few years is likely to be reversed beginning in 2016-17. As mentioned previously, the Proposition 57 deficit-financing bonds are projected to be repaid in 2016-17 and the triple flip will end. At that time, there will be roughly \$1.7 billion (about one-third of statewide VLF swap payments) more ERAF funding available statewide to fund the VLF swap—significantly decreasing the likelihood of VLF swap funding shortfalls. In addition, state K-14 expenditures are projected to increase consistently between 2013-14 and 2017-18, likely leading to growth in revenue limit entitlements for K-12 districts and apportionment funding levels for community colleges. To the extent growth in revenue limits and apportionment funding exceeds growth in K-12 and community college district property taxes, the number of basic aid districts could decrease. The combination of these factors should reduce the possibility of local governments experiencing insufficient ERAF. As a result, beginning in 2016-17, it is likely that insufficient ERAF will be limited to a small number of counties—or perhaps nonexistent in some years—for the foreseeable future.

ADDRESSING INSUFFICIENT ERAF

In addressing claims of insufficient ERAF in future years, the Legislature is faced with two primary decisions: how much compensation cities and counties should receive and how the

compensation should be provided. In the sections that follow, we provide a framework the Legislature may wish to use in considering these decisions.

How Much Should Cities and Counties Be Compensated for Insufficient ERAF?

Deciding the amount of compensation to provide is difficult and inevitably requires the Legislature to make trade-offs between providing funding for state versus local government programs—and weighing implicit commitments made by previous Legislatures. As we discuss below, we think a strong analytical argument can be made for developing a funding mechanism that provides full reimbursement for all shortfalls in triple flip and VLF swap reimbursements. However, it would also be reasonable for the Legislature to consider a lower level of reimbursement for VLF swap funding shortfalls in recognition of an additional unforeseen outcome of the VLF swap: cities and counties have received a significant fiscal benefit from the VLF swap due to unexpected growth in VLF swap payments. Should the Legislature wish to provide a lower level of support, we think a reasonable alternative would be to (1) provide full reimbursement for all triple flip losses and (2) reimburse VLF swap shortfalls to the extent that a local government did not receive more revenues under the VLF swap than it would have if the VLF rate had remained 2 percent.

Providing Full Reimbursement. The legislative record is unambiguous that the state intended to provide each city and county with (1) dollar-for-dollar reimbursement for their local sales tax losses associated with the triple flip and (2) VLF swap payments equal to the local government's 2004-05 VLF losses, grown by annual change in its assessed value. The Legislature specified that the resources to provide this compensation were to be property taxes in ERAF and, if necessary, property taxes redirected from nonbasic aid K-12 and community college districts—a funding system that was believed to be sufficient to accomplish the Legislature's objective. The funding insufficiency that has developed is a byproduct of California's

complex system of local finance and not the result of any actions by cities and counties. Therefore, there is no clear reason that some local governments should get lower levels of reimbursement simply because they are located in a county with insufficient ERAF.

Alternative: Fully Reimburse Actual Local Government Revenue Losses. While it is clear the Legislature intended for VLF swap payments to grow with annual changes in assessed valuation, it is not clear the Legislature could have known this would result in most cities and counties receiving VLF swap payments significantly in excess of their VLF losses. As discussed in the nearby box (see next page), VLF swap payments have grown relatively quickly since 2004, significantly surpassing the amount of VLF revenues that local governments lost as a result of the VLF swap. Local governments today are receiving \$2 billion more annually than they would have received if the VLF rate had been left at 2 percent. In recognition of this fact, the Legislature may wish to consider an alternative approach to insufficient ERAF which limits reimbursement to the actual amount of sales tax and VLF losses a local government experienced. Under this approach, all triple flip shortfalls would be reimbursed, but the state would reimburse VLF swap shortfalls only to the extent that the local government had not already received at least the same amount of funding it would have received if the swap had not occurred and the VLF rate was 2 percent. This limitation on VLF reimbursement would decrease the magnitude of state liabilities—no additional reimbursement would be required for the cases of insufficient ERAF that have occurred to date. While the analytical argument for this alternative is less straightforward, it is consistent with the notion that the state's goal was to hold local governments harmless from the fiscal effects of the VLF rate reduction—not to increase local government revenues overall.

How Should Compensation Be Provided to Cities and Counties?

After deciding how much compensation to provide to local governments, the next decision for the Legislature is to design a financing mechanism to provide the funds. Given the Constitution's many provisions limiting state authority over local finance, we see only two primary options: provide the compensation in the annual state budget or through a redirection of certain local education

agency property tax revenues. We discuss these alternatives below.

Annual State Budget Appropriations. In the 2012-13 state budget, the Legislature addressed insufficient ERAF by providing the affected local governments with a one-time allocation from the General Fund. Continuing this approach in future years would allow the Legislature to weigh the expense of providing insufficient ERAF compensation against other state spending priorities on an annual basis. On the other hand,

A Look at Growth in Vehicle License Fee (VLF) Payments

VLF Swap Payments Have Grown Faster Than VLF Revenues. Each year, a city's or county's VLF payment increases (or decreases) proportionately to the change in its assessed valuation. After the adoption of the VLF swap, statewide growth in assessed valuation—and, as a result, VLF swap payments—has significantly exceeded growth in VLF revenues. From 2004-05 to 2011-12, VLF swap payments grew by an average of about 5 percent each year, while VLF revenues declined by an average of about 0.5 percent each year. Consequently, annual statewide VLF swap payments now are roughly \$2 billion (around 45 percent) greater than the VLF revenues lost by cities and counties. This large fiscal benefit for cities and counties was not foreseen at the time the VLF swap was adopted. Prior to the VLF swap, historical growth in assessed valuation and VLF revenue had been fairly comparable.

City and County Fiscal Benefits Vary Significantly. While most cities and counties have benefited from the faster growth of VLF swap payments, some cities and counties with less growth in assessed valuation or more growth in population have received less benefit from the VLF swap than other cities and counties. Our estimates of the benefits (or losses) of individual cities and counties—measured in terms of the percentage gain or loss in VLF swap payments relative to VLF revenue losses—range from losses of a few percent to gains in excess of 80 percent. In terms of the two counties that have insufficient Educational Revenue Augmentation Fund (ERAF) (Amador and San Mateo), our analysis indicates that local governments in these counties have benefited under the VLF swap, but not more than most other cities and counties.

Choice to Tie VLF Swap Payments to Assessed Value Was Significant. In enacting the VLF swap, the state departed from its prior policy of replacing city and county VLF revenue losses dollar for dollar and instead linked growth in VLF swap payments to growth in assessed valuation. Had the state adopted a mechanism that provided for reimbursement of city and county actual VLF revenue losses only, annual payments to cities and counties would be about \$2 billion less today than under the VLF swap. This would reduce the occurrence of insufficient ERAF, including eliminating Amador and San Mateo's status as counties with insufficient ERAF.

subjecting insufficient ERAF compensation to annual review would reduce revenue security for cities and counties. We note that the Legislature designed the current triple flip and VLF swap payment mechanism to be controlled at the local level with the objective of giving local government revenue security.

Redirect Property Taxes From Some Local Educational Entities. Current law allows auditors to redirect property taxes from nonbasic aid K-12 and community college districts to fund the VLF swap. These districts' property tax losses are backfilled with state aid. Current law does not allow auditors, however, to redirect (1) K-12 or community college district property taxes to fund the triple flip or (2) county offices of education (COE) and special education program property taxes to fund the triple flip or VLF swap. Expanding county auditor authority to redirect property taxes from all of these educational agencies for the triple flip and VLF swap would provide additional funding that could be used to avoid ERAF insufficiencies. Similar to K-12 and community college districts, COE and special education programs receive a particular level of annual funding through a combination of local revenues and state aid. If the property tax revenues received by COEs or special education programs decrease, the state typically provides additional state funding to achieve a specified funding level. Therefore, total funding to these entities likely would not decrease if county auditors were permitted to redirect some of their property taxes to fund the triple flip and VLF swap.

Our review indicates that redirecting property tax revenues from COEs and special education programs would cover most, but not all, of the current costs of insufficient ERAF in Amador and San Mateo Counties. Similarly, this funding mechanism might not be sufficient in future years

if the scope of insufficient ERAF is constant or expands. Consequently, if the Legislature wishes to provide full reimbursement for all triple flip and VLF swap funding shortfalls, supplemental General Fund appropriations will be required to compensate cities and counties.

The Redirection Option Raises Two Important Considerations. In considering this option, the Legislature should be aware of two important considerations. First, if the actual amount of property taxes allocated to COEs or special education programs in a given year ends up being less than was expected at the time the state budget was enacted, additional state funding would need to be provided if COEs and special education programs are to reach their specified funding levels. State policies addressing this situation differ between COEs and special education programs. As with K-12 districts, COE funding shortfalls are backfilled automatically with additional state aid. On the other hand, an additional state appropriation would be needed to backfill special education funding shortfalls—similar to community colleges. While the issue of differing approaches to backfilling local educational agencies' property tax revenues extends far beyond insufficient ERAF and the scope of this report, the Legislature should be aware that the ramifications of shifting property taxes from local educational agencies to fund the triple flip and VLF swap may vary across entities. Second, the Constitution constrains the Legislature's ability to alter the allocation of property tax revenues—even in cases when the state would be providing cities and counties with *increased* property taxes. Legislation authorizing property taxes to be shifted from COE or special education programs may require approval by two-thirds of both houses of the Legislature.

CONCLUSION

Over the last two years, local governments in two counties—Amador and San Mateo—did not receive enough revenue to offset two complex state-local financial transactions: the triple flip and VLF swap. It is likely this funding insufficiency, commonly called insufficient ERAF, will continue in future years, requiring state action if the affected local governments are to receive their full triple flip and VLF swap payments. In addressing future

claims of insufficient ERAF, the Legislature will be faced with the difficult decisions of how much compensation cities and counties should receive and how it should be provided. Ultimately, in making these decisions, the Legislature will need to balance trade-offs between providing funding for state versus local government programs and weigh implicit commitments made by previous Legislatures.

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This brief was prepared by Brian Uhler and reviewed by Marianne O'Malley. The Legislative Analyst's Office (LAO) is a nonpartisan office that provides fiscal and policy information and advice to the Legislature.

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