

Lake County  
Auditor-Controller/Co Clerk  
Allocated Amounts & Apportionment Factors Net ERAF  
Fiscal Year Ending June 30, 2011

| Tax Code | Fund | Jurisdiction Description    | Gross 09-10 AB 8 Allocation | 2009-10 Shift to ERAF | 09-10 AB 8 Allocation Net ERAF | 10-11 Net AB 8 Annual Growth | 10-11 AB 8 Allocation Net ERAF | 10-11 AB 8 Allocation Factors |
|----------|------|-----------------------------|-----------------------------|-----------------------|--------------------------------|------------------------------|--------------------------------|-------------------------------|
| 10000    | 1    | General County              | 22,929,059.74               | (7,235,453.34)        | 15,693,606.40                  | (234,457.37)                 | 15,459,149.03                  | 0.22668984                    |
| 10300    | 98   | Road                        | 1,301,036.84                | (495,835.90)          | 805,200.94                     | (10,079.45)                  | 795,121.49                     | 0.01165950                    |
| 12500    | 125  | Co. Library                 | 962,146.78                  | (124,304.69)          | 837,842.09                     | (12,755.26)                  | 825,086.82                     | 0.01209891                    |
| 13100    | 131  | Fish & Game                 | 79,884.57                   | (9,332.31)            | 70,552.26                      | (1,054.90)                   | 69,497.36                      | 0.00101910                    |
| 20000    | 200  | Flood - General             | 697,771.86                  | (84,682.68)           | 613,089.18                     | (9,275.81)                   | 603,813.37                     | 0.00885420                    |
| 20100    | 201  | Flood Zone 1                | 28,629.42                   | (4,073.13)            | 24,556.29                      | 43.02                        | 24,599.31                      | 0.00036072                    |
| 20400    | 204  | Flood Zone 4                | 10,513.84                   | (2,004.53)            | 8,509.31                       | (90.41)                      | 8,418.90                       | 0.00012345                    |
| 20500    | 205  | Flood Zone 5                | 12,252.20                   | (4,940.01)            | 7,312.19                       | (1.28)                       | 7,310.91                       | 0.00010721                    |
| 21000    | 210  | Anderson Springs Lighting   | 10,336.18                   | (5,001.97)            | 5,334.21                       | (10.27)                      | 5,323.94                       | 0.00007807                    |
| 21100    | 211  | Clearlake Oaks Lighting     | 1,411.49                    | (123.07)              | 1,288.42                       | (34.19)                      | 1,254.23                       | 0.00001839                    |
| 21200    | 212  | Glenhaven Lighting          | 9,951.49                    | (2,848.52)            | 7,102.97                       | 55.16                        | 7,158.13                       | 0.00010497                    |
| 21300    | 213  | Kelseyville Lighting        | 29,749.25                   | (16,854.00)           | 12,895.25                      | (331.24)                     | 12,564.02                      | 0.00018424                    |
| 21600    | 216  | Lower Lake Lighting         | 28,236.78                   | (12,746.51)           | 15,490.27                      | (123.63)                     | 15,366.64                      | 0.00022533                    |
| 21700    | 217  | Lucerne Lighting            | 47,707.12                   | (11,812.99)           | 35,894.13                      | (1,082.07)                   | 34,812.07                      | 0.00051048                    |
| 21800    | 218  | Middletown Lighting         | 29,337.38                   | (15,405.10)           | 13,932.28                      | (310.53)                     | 13,621.76                      | 0.00019975                    |
| 21900    | 219  | Upper Lake Lighting         | 21,177.18                   | (4,997.87)            | 16,179.31                      | (95.21)                      | 16,084.10                      | 0.00023585                    |
| 26100    | 261  | CSA #1 Clear Lake Keys      | 17,924.22                   | (4,793.80)            | 13,130.42                      | (121.25)                     | 13,009.17                      | 0.00019076                    |
| 26200    | 262  | CSA #2 Spring Valley Lakes  | 173,077.00                  | (39,939.26)           | 133,137.74                     | (6,657.09)                   | 126,480.66                     | 0.00185469                    |
| 26300    | 263  | CSA #3 Twin Lakes           | 60,985.56                   | (6,651.64)            | 54,333.92                      | (325.98)                     | 54,007.94                      | 0.00079196                    |
| 26700    | 267  | CSA #7 Bonanza Springs      | 37,558.22                   | (14,387.68)           | 23,170.54                      | (153.12)                     | 23,017.42                      | 0.00033752                    |
| 27300    | 273  | CSA #13 Kono Tayee          | 69,109.49                   | (16,705.47)           | 52,404.02                      | 794.81                       | 53,198.83                      | 0.00078010                    |
| 29300    | 293  | Co. WWKS #3 Kelseyville     | 179,665.34                  | (74,028.01)           | 105,637.33                     | (1,708.33)                   | 103,929.00                     | 0.00152399                    |
| 30100    | 301  | Hartley Cemetery            | 139,973.78                  | (21,746.43)           | 118,227.35                     | (1,083.94)                   | 117,143.41                     | 0.00171777                    |
| 30200    | 302  | Kelseyville Cemetery        | 120,218.70                  | (19,310.85)           | 100,907.85                     | (1,127.22)                   | 99,780.63                      | 0.00146316                    |
| 30300    | 303  | Lower Lake Cemetery         | 90,677.27                   | (24,106.21)           | 66,571.06                      | (1,755.54)                   | 64,815.52                      | 0.00095044                    |
| 30400    | 304  | Middletown Cemetery         | 134,541.47                  | (20,978.85)           | 113,562.62                     | (1,999.05)                   | 111,563.58                     | 0.00163595                    |
| 30500    | 305  | Upper Lake Cemetery         | 64,421.98                   | (9,838.35)            | 54,583.63                      | (614.18)                     | 53,969.45                      | 0.00079140                    |
| 30600    | 306  | Glenbrook Cemetery          | 21,039.35                   | (3,901.85)            | 17,137.50                      | (227.53)                     | 16,909.98                      | 0.00024796                    |
| 31100    | 355  | Nice Comm Services          | 214,417.41                  | (15,906.93)           | 198,510.48                     | (4,393.26)                   | 194,117.22                     | 0.00284650                    |
| 32100    | 355  | Lucerne Recreation & Park   | 242,878.35                  | (25,371.19)           | 217,507.16                     | (5,190.20)                   | 212,316.96                     | 0.00311337                    |
| 33100    | 331  | Eastlake Resource Cons      | 25,717.02                   | (3,058.04)            | 22,658.98                      | (474.88)                     | 22,184.10                      | 0.00032530                    |
| 35100    | 355  | Clearlake Oaks Fire         | 406,234.16                  | (40,137.23)           | 366,096.93                     | (352.57)                     | 365,744.35                     | 0.00536320                    |
| 35300    | 353  | Kelseyville Fire            | 1,552,906.95                | (163,089.75)          | 1,389,817.20                   | (16,955.84)                  | 1,372,861.36                   | 0.02013136                    |
| 35400    | 354  | Lakeport Fire               | 1,032,103.61                | (152,972.92)          | 879,130.69                     | (9,365.58)                   | 869,765.10                     | 0.01275406                    |
| 35500    | 352  | Lakeshore Fire              | 979,877.66                  | (78,676.28)           | 901,201.38                     | (32,047.46)                  | 869,153.92                     | 0.01274510                    |
| 35600    | 352  | Lower Lake Fire             | 247,642.27                  | (33,459.48)           | 214,182.79                     | (752.16)                     | 213,430.64                     | 0.00312970                    |
| 35700    | 357  | South Lake Co. Fire         | 1,542,714.51                | (233,323.54)          | 1,309,390.97                   | (21,718.96)                  | 1,287,672.01                   | 0.01888216                    |
| 35800    | 355  | Upper Lake Fire             | 215,132.18                  | (26,062.52)           | 189,069.66                     | 569.78                       | 189,639.43                     | 0.00278083                    |
| 37100    | 310  | Lake Co. Mosquito Abatement | 1,464,683.37                | (150,096.87)          | 1,314,586.50                   | (19,757.28)                  | 1,294,829.22                   | 0.01898711                    |
| 38100    | 315  | Lower Lake Water CCW #1     | 126,570.48                  | (50,167.79)           | 76,402.69                      | (837.28)                     | 75,565.42                      | 0.00110808                    |
| 38500    | 317  | Upper Lake Water            | 5,308.47                    | (990.35)              | 4,318.12                       | (117.38)                     | 4,200.74                       | 0.00006160                    |
| 42300    | 545  | Lakeport City               | 655,500.76                  | (123,792.08)          | 531,708.68                     | (2,224.09)                   | 529,484.59                     | 0.00776426                    |
| 42400    | 546  | Lakeport Muni Sewer         | 61,581.83                   |                       | 61,581.83                      | (67.86)                      | 61,513.97                      | 0.00090203                    |
| 42600    | 548  | Clearlake City              | 1,147,499.78                | (75,752.77)           | 1,071,747.01                   | (43,348.78)                  | 1,028,398.23                   | 0.01508022                    |
| 45000    | 800  | Co. Office of Ed            | 2,135,769.61                |                       | 2,135,769.61                   | (31,013.04)                  | 2,104,756.57                   | 0.03086373                    |
| 45100    | 810  | Kelseyville Unified         | 4,748,085.99                |                       | 4,748,085.99                   | (53,693.28)                  | 4,694,392.71                   | 0.06883763                    |
| 45200    | 820  | Konocti Unified             | 6,784,467.41                |                       | 6,784,467.41                   | (141,596.51)                 | 6,642,870.90                   | 0.09740972                    |
| 45300    | 830  | Lakeport Unified            | 4,048,203.65                |                       | 4,048,203.65                   | (42,077.11)                  | 4,006,126.54                   | 0.05874503                    |
| 45400    | 840  | Middletown Unified          | 4,968,880.36                |                       | 4,968,880.36                   | (84,836.18)                  | 4,884,044.18                   | 0.07161864                    |
| 45500    | 850  | Lucerne Elementary          | 640,175.39                  |                       | 640,175.39                     | (11,461.37)                  | 628,714.02                     | 0.00921934                    |
| 45600    | 860  | Upper Lake Elementary       | 826,255.77                  |                       | 826,255.77                     | 388.12                       | 826,643.89                     | 0.01212174                    |
| 45700    | 870  | Upper Lake High             | 1,221,265.49                |                       | 1,221,265.49                   | (8,833.80)                   | 1,212,431.69                   | 0.01777885                    |
| 46100    | 690  | Mendocino College           | 2,408,491.33                |                       | 2,408,491.33                   | (24,128.61)                  | 2,384,362.72                   | 0.03496381                    |
| 46200    | 691  | Yuba College                | 2,711,804.51                |                       | 2,711,804.51                   | (51,652.66)                  | 2,660,151.85                   | 0.03900793                    |
| 49500    | 508  | Redbud Healthcare District  | 900,337.45                  |                       | 900,337.45                     | (16,229.96)                  | 884,107.49                     | 0.01296437                    |

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|----------|------|--------------------------|-----------------------------|-----------------------|--------------------------------|------------------------------|--------------------------------|-------------------------------|
| 49700    | 509  | Konocti Water            | 240,007.49                  | (31,444.29)           | 208,563.20                     | (8,229.50)                   | 200,333.71                     | 0.00293765                    |
| 49800    | 512  | Clearlake Oaks Water     | 346,325.55                  | (119,579.69)          | 226,745.86                     | 126.44                       | 226,872.30                     | 0.00332681                    |
|          | 529  | Schools-ERAF             |                             | 9,610,686.72          | 8,315,532.32                   | (85,853.07)                  | 8,229,679.25                   | 0.12067836                    |
|          | 530  | Colleges-ERAF            |                             |                       | 1,295,154.40                   | (13,371.72)                  | 1,281,782.68                   | 0.01879580                    |
|          |      | <b>Total Est. Rev.</b>   | <b>69,209,233.31</b>        | <b>0.00</b>           | <b>69,209,233.31</b>           | <b>(1,014,077.88)</b>        | <b>68,195,155.43</b>           | <b>1.00000000</b>             |

ERAF split between schools and the colleges based on factors used in 08-09:

|                    |                       |                   |
|--------------------|-----------------------|-------------------|
| Schools K - 12     | Schools ERAF equaled  | 86.52381%         |
| Community Colleges | Colleges ERAF equaled | <u>13.47619%</u>  |
| Total              | Total                 | <u>100.00000%</u> |

C/Y AV x 1% = 68,195,155.43