

**Transportation Tax Fund
Highway Users Tax Account
Distributed by Streets and Highways Code Sections
June 27, 2008, Apportionment**

| | Code Section | Gasoline | | | Diesel | | | Use Fuel | | | Other Revenue | Apportioned |
|---------------------------|--------------|------------------|--------------------|---------------------------|------------------|--------------------|------------------------|------------------|--------------------|---------------------|---------------------|----------------------------|
| | | Cents/Gallon | Percent | Tax | Cents/Gallon | Percent | Tax | Cents/Gallon | Percent | Tax | | |
| Counties | 2104* | \$0.02035 | 11.305555% | \$23,584,906.52 | \$0.01800 | 10.000000% | \$4,834,697.20 | \$0.01800 | 10.000000% | \$18,161.01 | | \$ 28,437,764.73 |
| Counties | 2105 | 0.01035 | 5.750000% | 11,995,272.46 | 0.01035 | 5.750000% | 2,779,950.89 | 0.01035 | | 0.00 | | 14,775,223.35 |
| Cities | 2105 | 0.01035 | 5.750000% | 11,995,272.46 | 0.01035 | 5.750000% | 2,779,950.89 | 0.01035 | | 0.00 | | 14,775,223.35 |
| Counties | 2106** | | | 2,413,488.03 | | | | | | | | 2,413,488.03 |
| Cities | 2106** | 0.01040 | 5.777778% | 9,039,733.07 | | | | | | | | 9,039,733.07 |
| Bicycle Lane Account | | | | 600,000.00 | | | | | | | | 600,000.00 |
| Cities | 2107 | 0.01315 | 7.305556% | 15,240,371.25 | 0.01800 | 10.000000% | 4,834,697.20 | 0.02590 | 14.388889% | 26,131.68 | | 20,101,200.13 |
| Cities - snow Highway | 2107 | | | | | | | | | | | 0.00 |
| Account | 2108 | 0.11540 | 64.111111% | 133,744,390.25 | 0.12330 | 68.500000% | 33,117,675.79 | 0.11540 | 75.611111% | 137,317.41 | \$143,951.07 | 167,143,334.52 |
| State Controller, Support | | | | 172,480.34 | | | | | | | | 172,480.34 |
| State Controller, Support | | | | 295,629.00 * | | | | | | | | 295,629.00 * |
| TOTAL | | \$0.18000 | 100.000000% | \$209,081,543.38 * | \$0.18000 | 100.000000% | \$48,346,971.97 | \$0.18000 | 100.000000% | \$181,610.10 | \$143,951.07 | \$ 257,754,076.52 * |

* Detail of Apportionment to Counties under Section 2104:

| | |
|---|-------------------------|
| Engineering Costs and Administrative Expenses, County Roads, Section 2104 (a) | \$ 96,686.00 |
| Snow Removal, Sections 2104 (b), 2110 | 583,333.33 |
| Heavy Rainfall and Storm Damage, Sections 2104 (c), 2110.5 | 41,666.67 |
| Road Purposes 75% Allocation, Section 2104 (d) | 21,328,323.55 |
| Road Purposes, Section 2104 (e & f) | 6,387,755.18 |
| Total for Section 2104 | <u>\$ 28,437,764.73</u> |

** Detail of Apportionment Under Section 2106:

| | |
|---|------------------------|
| To Counties: | |
| Fixed Amount Section 2106 (a) (\$800.00 per County) | \$ 46,400.00 |
| Balance Section 2106 (b) (2) | 2,367,088.03 |
| Total to Counties | <u>\$ 2,413,488.03</u> |
| To Cities: | |
| Fixed Amount Section 2106 (a) (\$400.00 per City) | \$ 190,800.00 |
| Balance Section 2106 (b) (3) | 8,848,933.07 |
| Total to Cities | <u>\$ 9,039,733.07</u> |

* \$295,629.00 for PFA Actuals Jul07 - Jun08 submitted by SCO departmental after calculations prepared. So SCO departmental will not have to carry as a reconciling item, entry was submitted. This report does NOT balance by this amount and will be a reconciling item for this Fund. This will clear July 08 and a reconciling item will be placed on the 08-09 FY annual report.

**Transportation Tax Fund
Motor Vehicle Fuel Account
Reconciliation of Revenues
May 24, 2007 through June 23, 2008
June 27, 2008, Apportionment**

| | | |
|--|---------------|----------------------------------|
| Gasoline Tax Revenue..... | | \$222,737,994.29 |
| Deduct: | | |
| Board of Equalization, Support | 3,439,412.70 | |
| State Controller, Support | 607,672.34 | |
| SCO CH 208/04 GAAP Rptg | 289.52 | |
| Transfer to: | | |
| Aeronautics Account (Aircraft Jet Fuel) | 256,960.32 | |
| Aeronautics Account (Aviation Gasoline) | 0.00 | |
| FSCU Charges (Special Tasks) | 700.03 | |
| Harbors and Watercraft | 3,795,161.00 | |
| Off Highway | 5,851,884.00 | |
| | <hr/> | |
| Total Deductions..... | | 13,952,079.91 |
| Net Gasoline Tax Revenue Available for Distribution..... | | <hr/> 208,785,914.38 |
| Add: | | |
| Other Revenues: | | |
| Use Fuel Tax, Net | 181,610.10 | |
| Diesel Fuel Tax, Net | 48,346,971.97 | |
| Regulatory Licenses | 137,428.69 | |
| Proceeds from Cancelled Warrants | 6,522.38 | |
| | <hr/> | |
| Total Other Revenues | | 48,672,533.14 |
| | | <hr/> |
| Transferred to Highway Users Tax Account, June 25, 2008 | | <hr/> <u>\$257,458,447.52</u> |