

YUBA COUNTY

Audit Report

PROPERTY TAX APPORTIONMENT AND ALLOCATION SYSTEM

July 1, 2006, through June 30, 2014



BETTY T. YEE
California State Controller

February 2016



BETTY T. YEE
California State Controller

February 16, 2016

Richard Eberle, Auditor-Controller
Yuba County
915 8th Street, Suite 105
Marysville, CA 95901

Dear Mr. Eberle:

The State Controller's Office audited the methods employed by Yuba County to apportion and allocate property tax revenues for the period of July 1, 2006, through June 30, 2014. The audit was conducted pursuant to the requirements of Government Code section 12468.

Our audit found that the county complied with California statutes, except:

- There were errors in calculating the AB 8 factors.
- The jurisdictional changes were not implemented accordingly.
- With regard to supplemental taxes, multi-county and non-ADA K-12 schools were receiving revenue. In addition, there were not adequate supporting documents for the costs of administering the supplemental taxes.
- There were errors in calculating the unitary and operating nonunitary factors.
- There were errors in the unitary railroad apportionments.
- There was insufficient documentation to support the Redevelopment Property Tax Trust Fund apportionment.

We also observed that the county made minor errors in the computation of the county's vehicle license fee and property tax administrative fee.

If you have any questions, please contact Elizabeth González, Chief, Local Government Compliance Bureau, at (916) 324-0622.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/rg

cc: Karin Deveraux, Accountant Auditor I
Yuba County
Jody Martin, Principal Consultant
Joint Legislative Budget Committee
Peter Detwiler, Staff Director
Senate Local Government Committee
Elvia Dias, Committee Assistant
Senate Local Government Committee
Dixie Martineau-Petty, Secretary
Assembly Local Government Committee
Gayle Miller, Staff Director
Senate Revenue and Taxation Committee
Oksana Jaffe, Chief Consultant
Assembly Revenue and Taxation Committee
Neil McCormick, Executive Director
California Special Districts Association

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Audit Report

Summary

The State Controller's Office (SCO) audited the methods employed by Yuba County to apportion and allocate property tax revenues for the period of July 1, 2006, through June 30, 2014.

Our audit found that the county complied with California statutes for the allocation and apportionment of property tax revenues, except:

- There were errors in calculating the AB 8 factors.
- The jurisdictional changes were not implemented accordingly.
- With regard to supplemental taxes, multi-county and non-ADA K-12 schools were receiving revenue. In addition, there were not adequate supporting documents for the costs of administering the supplemental taxes.
- There were errors in calculating the unitary and operating nonunitary factors.
- There were errors in the unitary railroad apportionments.
- There was insufficient documentation to support the Redevelopment Property Tax Trust Fund (RPTTF) apportionment.

We also observed that the county made minor errors in the computation of the county's vehicle license fee and property tax administrative fee.

Background

After the passage of Proposition 13 in 1978, the California State Legislature enacted new methods for allocating and apportioning property tax revenues to local government agencies and public schools. The main objective was to provide local government agencies with a property tax base that would grow as assessed property values increased. These methods have been further refined in subsequent laws passed by the Legislature.

One key law was Assembly Bill (AB) 8, Chapter 282, Statutes of 1979, which established the method of allocating property taxes for fiscal year (FY) 1979-80 (base year) and subsequent fiscal years. The methodology is commonly referred to as the AB 8 process or the AB 8 system.

The property tax revenues that local government agencies receive each fiscal year are based on the amount received in the prior year, plus a share of the property tax growth within their boundaries. Property tax revenues are then apportioned and allocated to local agencies and schools using prescribed formulas and methods defined in the Revenue and Taxation Code.

The AB 8 base process involved numerous steps, including the transfer of revenues from schools to local agencies (AB 8 shift) and the development of the tax rate area annual tax increment apportionment factors (ATI factors), which determine the amount of property tax revenues to be allocated to each jurisdiction.

The total amount to be allocated to each jurisdiction is then divided by the total amount to be allocated to all entities to determine the AB 8 apportionment factor (percentage share) for each entity for the year. The AB 8 factors are computed each year for all entities, using the revenue amounts established in the prior year. These amounts are adjusted for growth annually, using ATI factors.

Subsequent legislation removed revenues generated by unitary and nonunitary properties, regulated railway companies, and qualified electric properties from the AB 8 process. These revenues are now allocated and apportioned under separate processes.

Other legislation established an Educational Revenue Augmentation Fund (ERAF) in each county. Most local government agencies are required to transfer a portion of their property tax revenues to the fund. The fund is subsequently allocated and apportioned to schools by the county auditor according to instructions received from the county superintendent of schools or the State Chancellor of Community Colleges.

Revenues generated by the different types of property tax are apportioned and allocated to local agencies and schools using prescribed formulas and methods, as defined in the Revenue and Taxation Code. Taxable property includes land, improvements, and other properties that are accounted for on the property tax rolls maintained primarily by the county assessor. Tax rolls contain an entry for each parcel of land, including the parcel number, the owner's name, and the value. Following are the types of property tax rolls:

- *Secured Roll*—This roll contains property that, in the opinion of the assessor, has sufficient value to guarantee payment of the tax levies and that, if necessary, can be sold by the tax collector to satisfy unpaid tax levies.
- *Unsecured Roll*—This roll contains property that, in the opinion of the assessor, does not have sufficient “permanence” or have other intrinsic qualities to guarantee payment of taxes levied against it.
- *State-Assessed Roll*—This roll contains public utility, railroad, and qualified electric properties, assessed as either unitary or nonunitary property by the State Board of Equalization.
- *Supplemental Roll*—This roll contains property that has been reassessed due to a change in ownership or the completion of new construction, where the resulting change in assessed value is not reflected in other tax rolls.

To mitigate problems associated with the apportionment and allocation of property taxes, Senate Bill 418 was enacted in 1985 requiring the State Controller to audit the counties' apportionment and allocation methods and report the results to the California State Legislature.

Objective, Scope, and Methodology

Our audit objective was to review the county's apportionment and allocation of property tax revenues to local government agencies and public schools within its jurisdiction to determine whether the county complied with Revenue and Taxation Code requirements.

To meet the objective, we reviewed the county's procedures for apportioning and allocating property tax revenues used by the county auditor and the processes used by the tax collector and the assessor.

We performed the following procedures:

- Conducted tests to determine whether the county correctly apportioned and allocated property tax revenue.
- Interviewed key personnel and reviewed supporting documentation to gain an understanding of the county's property tax apportionment and allocation processes.
- Reviewed apportionment and allocation reports prepared by the county showing the computations used to develop the property tax distribution factors.
- Reviewed tax rate area (TRA) reports to verify that the annual tax increment was computed properly.
- Reviewed county unitary and operating nonunitary reports and Board of Equalization reports and verified the computations used by the county to develop the unitary and operating nonunitary property tax distribution factors.
- Reviewed redevelopment agency (RDA) reports prepared by the county and verified the computations used to develop the project base amount and the tax increment distributed to the RDA.
- Reviewed Successor Agency Recognized Obligation Payment Schedules (ROPS) and county apportionment and allocation reports addressing the Redevelopment Property Tax Trust Fund (RPTTF).
- Reviewed property tax administration cost reports prepared by the county and verified administrative costs associated with procedures used for apportioning and allocating property tax to local government agencies and school districts.
- Reviewed ERAF reports prepared by the county and verified the computations used to determine the shift of property taxes from local agencies to the ERAF and, subsequently, to public schools.
- Reviewed Sales and Use Tax (SUT) and Vehicle Licensing Fee (VLF) reports and computations used to verify the amount of ERAF transferred to counties and cities to compensate for the diversion of these revenues.

We conducted this performance audit under the authority of Government Code sections 12468 and 12410. We did not audit the county's financial statements. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit covered the period of July 1, 2006, through June 30, 2014. Our audit scope was limited to:

- Reviewing operational procedures and significant applicable controls over the apportionment and allocation process;
- Examining selected property tax apportionment and allocation records; and
- Reviewing related property tax revenue data used to determine the apportionment and allocation computation process.

A property tax bill contains the property tax levied at a 1% tax rate pursuant to the requirement of Proposition 13. A bill may also contain special taxes, debt services levies on voter-approved debt, fees, and assessments levied by the county or a city. The scope of our audit is concerned with the distribution of the 1% tax levy. Special taxes, debt service levies on voter-approved debt, fees, and assessments levied by the county or a city are beyond the scope of our audit and were not reviewed or audited.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow in order to develop appropriate auditing procedures. We did not evaluate the effectiveness of all internal controls.

In addition, we tested transactions used to apportion and allocate property taxes and performed other procedures deemed necessary. This report relates solely to the method used by the county to apportion and allocate property taxes.

Conclusion

Our audit found that, except for the items discussed in the Findings and Recommendations section of this report, Yuba County complied with California statutes for the apportionment and allocation of property tax revenues for the period of July 1, 2006, through June 30, 2014. The county should correct the items discussed in the Findings and Recommendations section.

Additionally, we observed that the county made minor errors in the computation of the county's vehicle license fee and property tax administrative fee.

**Follow-up on Prior
Audit Findings**

Findings noted in our prior audit, issued December 10, 2008, have been satisfactorily resolved by the county, with the exception of inclusion of the redevelopment agency in apportionment of supplemental tax revenue.

**Views of
Responsible
Officials**

We issued a draft audit report on November 23, 2015. Richard Eberle, Auditor-Controller, responded by letter dated January 8, 2016 (Attachment). He agreed with the audit results with the exception of Finding 1–Calculation and distribution of annual tax increment.

Restricted Use

This report is solely for the information and use of the county, the California Legislature, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

February 16, 2016

Findings and Recommendations

FINDING 1— Calculation and distribution of annual tax increment

During the audit, it was noted that the county correctly calculated its annual tax increment. However, an error in the establishment of the unitary railroad base year affected the gross levy amounts which are vital to the calculation of AB8 factors that are subsequently used in revenue apportionment.

Requirements for the apportionment and allocation of the annual tax increment (ATI) are found in Revenue and Taxation Code sections 96 through 96.5. The annual increment of property tax, which is the change in assessed value from one year to the next, is allocated to tax rate areas (TRAs) on the basis of each TRA's share of the incremental growth in assessed valuations. The tax increment is then multiplied by the jurisdiction's annual tax increment apportionment factors for each TRA. These factors were developed in the 1979-80 base year and are adjusted for jurisdictional changes. The tax increment is then added to the tax computed for the prior fiscal year to develop the apportionment for the current fiscal year.

Recommendation

It is recommended that the county perform a re-computation to determine if the errors made a significant impact. The county should re-compute to arrive at corrected values to be carried forward for future computations.

County's Response

The County will conduct further research regarding this finding.

SCO's Comment

The finding remains as written.

FINDING 2— Jurisdictional changes

During the audit, it was noted that the county's jurisdictional changes were not supported by proper enabling documentation. For the samples tested, the county did create new TRAs; however, the county did not include all affected taxing agencies pursuant to the change notices. The county also failed to adjust TRA factors as required.

The legal requirements for jurisdictional changes are found in Revenue and Taxation Code section 99. A jurisdictional change involves a change in the organization or boundaries of a local government agency or school district. Normally, these are service area or responsibility changes between the local jurisdictions. As part of the jurisdictional change, the local government agencies are required to negotiate any exchange of base-year property tax revenue and annual tax increment. After the jurisdictional change, the local agency whose responsibility increased receives additional annual tax increment, and the base property tax revenues are adjusted according to the negotiated agreements.

Recommendation

The county should review all of the jurisdictional changes for the audit period including those noted above, and correct any misallocated amounts.

County’s Response

The County agreed with the finding and made adjustments for fiscal year 2015-2016.

**FINDING 3—
Supplemental
property tax**

During the audit, it was noted that the county:

- Included redevelopment agencies’ increments in the supplemental tax revenue apportionment factor calculation. This issue is being restated from the previous audit.
- Apportioned supplemental tax revenue to multi-county and non-ADA K-12 schools.

The legal requirements for supplemental roll property tax apportionments and allocations are found in Revenue and Taxation Code sections 75.60 through 75.71, and 100.2. When there is a change in assessed property value due to changes in ownership or completion of new construction, the property owner is charged a supplemental property tax. This process enables counties to retroactively tax property for the period when changes in ownership or completion of new construction occurred, rather than at the time the secured roll is developed.

Recommendation

It is recommended that the county address these issues for the FY 2015-16 supplemental apportionment process.

County’s Response

The County agreed with the finding and made adjustments beginning with fiscal year 2014-2015.

**FINDING 4—
Supplemental
property tax –
administrative costs**

During the audit, it was noted that the county does not document actual supplemental administrative costs, as required by statute.

Revenue and Taxation Code section 75.60 allows a county to charge an administrative fee for supplemental property tax collections. This fee is not to exceed 5% of the supplemental property taxes collected.

Recommendation

It is recommended that the county document actual supplemental administrative costs, so that it may compare them with the 5% of actual supplemental tax collections amount to ensure that taxing agencies are charged the correct administrative fees.

County's Response

The County agreed with the finding. Furthermore, the County stated that it would work on procuring a method to document time spent on supplemental records.

**FINDING 5—
Unitary and operating
nonunitary
apportionment**

During the audit, it was noted that the county did not use the correct assessed values for the unitary apportionment; the amounts the county has used includes bond revenues (above 1%). The county also did not correctly calculate the apportionment factors; they spread negative excess revenue above 102% by the prior-year AB 8 factors (FYs 2009-10, 2011-12, 2012-13 and 2013-14). In addition, because the county uses the unitary factor to allocate pipeline revenues, it should include the pipeline revenues with the unitary revenues when computing the factors.

Requirements for the apportionment and allocation of unitary and operating nonunitary property taxes are found in Revenue and Taxation Code section 100.

Unitary properties are those properties on which the Board of Equalization “may use the principle of unit valuation in valuing properties of an assessee that are operated as a unit in the primary function of the assessee” (i.e., public utilities, railroads, or qualified electric properties). The Revenue and Taxation Code further states, “Operating nonunitary properties are those that the assessee and its regulatory agency consider to be operating as a unit, but the board considers not part of the unit in the primary function of the assessee.”

In FY 1988-89, the Legislature established a separate system for apportioning and allocating the unitary and operating nonunitary property taxes. The Legislature established the unitary and operating nonunitary base year and developed formulas to compute the distribution factors for the fiscal years that followed.

Recommendation

It is recommended that the county address these issues for the FY 2015-16 unitary apportionment process.

County's Response

The County agreed with the finding and made adjustments for fiscal year 2015-16. Furthermore, the County currently is working on adjustments for fiscal years prior to 2015-16.

**FINDING 6—
Unitary railroad
apportionment**

Base Year

For FY 2007-08, the value used in the railroad apportionment process did not correspond to the value used in the AB 8 system's railroad adjustment. As a result, this error created a miscalculation in the gross levy for affected taxing jurisdictions, including the Educational Revenue Augmentation Fund, which receives railroad tax revenues.

Apportionment

During the audit, the county made the following errors in calculating its railroad apportionment:

- In comparing the greater of the prior-year 102% value versus current-year value, the county included its debt services amount.
- In apportioning the railroad revenue, the County used the prior-year excess growth factor instead of the newly created railroad factors.

The process for allocating and apportioning property taxes from certain regulated railway companies functions through the unitary railroad tax system employed by the State Board of Equalization. Unitary railroad properties are defined in Revenue and Taxation Code section 723. Revenue and Taxation Code section 100.11 prescribes the procedures counties must perform to allocate unitary railroad property taxes beginning in FY 2007-08.

Recommendation

It is recommended that the county re-compute the railroad apportionment and make necessary adjustments to the ERAF and all other affected taxing jurisdictions to be carried forward for future computations.

County's Response

The County agreed with the finding and made adjustments for fiscal year 2015-16. Furthermore, the County currently is working on adjustments for fiscal years prior to 2015-16.

FINDING 7— Redevelopment Property Tax Trust Fund and Recognized Obligation Payment Schedules

During the audit, it was noted that the county appears to have complied with the annual tax increment calculation of the Redevelopment Property Tax Trust Fund (RPTTF) pursuant to Health and Safety Code section (H&S) 34182.

However, the county could not provide reasonable documentation to support whether the funds available were appropriately apportioned and or distributed pursuant to Health and Safety Code sections 34183 and 34188.

Requirements for the apportionment and allocation of property tax in the RPTTF are found in Revenue and Taxation Code sections 97.401 and 98.1, and Health and Safety Code sections 34182 through 34188. The codes require pass-throughs to local entities, agreed upon while the redevelopment agencies were still in effect, and payments to Recognized Obligation Payment Schedules provided by the Redevelopment Successor Agencies and approved by the California Department of Finance.

Recommendation

It is recommended that the county maintain sufficient documentation to compute the RPTTF available funds and appropriately disburse those funds in accordance with applicable statutes in the future

County's Response

The County agreed with the finding.

**Attachment—
County's Response to
Draft Audit Report**

The County of Yuba



Auditor-Controller

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Yuba County Government Center
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Marysville, CA 95901

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Fax: (530) 749-7814
Email: reberle@co.yuba.ca.us

January 8, 2016

State of California
Mr. Jeffrey Brownfield
Chief, Division of Audits
State Controller's Office
PO Box 942850
Sacramento CA 94250

SUBJECT: PROPERTY TAX REVENUE AUDIT JULY 1, 2006 THROUGH JUNE 30, 2014

Our office is in receipt of the draft audit dated November 23, 2015 for the period of July 1, 2006 through June 30, 2014. I would like to first recognize the courteous and professionalism of Trisha Qulambao, Kandy Liu and Don Rose. All three were very helpful since this is the first audit we have been through since the retirement of a 30 year veteran.

Below is the response to each finding listed on the draft.

Finding 1: AB8

We are further researching this finding. We have identified a difference of \$888 in assessed value between the Board of Equalization assessed values for Railroad Unitary roll for the 06-07 tax year and the assessed value reported by the county for Railroad Unitary in the 07-08 tax year. It appears that property values were increased by the \$888 in one TRA. We are researching the reasoning behind the increase. The \$888 difference in assessed value translates into a difference in tax revenue of \$8.88. We are assessing the impact of the difference but have not been able to quantify the effect of \$8.88 from the 07-08 tax year through to the 15-16 tax year. We continue to research this matter.

Finding 2: Jurisdictional Changes

We agree with the finding. With the start of 2015-16 rollover, we have adjusted the current and prior year jurisdictions exchanges and have adjusted the AB8 factors. The spreadsheets are attached.

Finding 3: Supplemental Property Tax

We agree with the finding. During the audit we corrected the apportionment factor calculation. The 2014-15 was calculated per Revenue and Taxation Code requirement. The updated spreadsheet is attached.

Finding 4: Supplemental property Tax Administrative Costs

The County of Yuba



Auditor-Controller

Richard Eberle, CPA
Yuba County Government Center
913 8th Street, Suite 105
Marysville, CA 95901

Phone: (530) 749-7810
Fax: (530) 749-7814
Email: reberle@co.yuba.ca.us

We agree with the finding. We are working on a method to document time spent on supplemental records. We have notified departments of this finding so we can work collectively to address the undocumented costs.

PROPERTY TAX AUDIT
ENDING 6-30-2014
PAGE 2

Finding 5: Unitary and Operating Non-Unitary Apportionment

We agree with the finding. We have corrected the 2015-2016 calculations, attached is the spreadsheet. We are currently working on calculating the prior year factors as this finding is in conjunction with finding 1.

Finding 6: Unitary Railroad Apportionment

We agree with the finding. We have corrected the 2015-16 calculations, attached is the spreadsheet. We are currently working on calculating the prior year factors.

Finding 7: Redevelopment Property Tax Trust Fund and Recognized Obligation Payment Schedules

We agree with the finding. We have established a process for sufficient documentation for future reviews.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Eberle", is written over a horizontal line.

Richard Eberle
Auditor-Controller
County of Yuba

CRE/krm

Findings

2015-2016 UNITARY PAID ROAD 1.00% WORKSHEET

TAX CODE #	PRIOR YEAR TAX REVENUE 2014-2015	RR UNITARY PAY FACTOR 2016	RR UNITARY PAY 2016	LOCS OF PY REVENUE	TEETER ASB TYPING ROOM APPORTIONED TAX AFTER RDA	UC SWAP	SUBTOTAL COL 4-6	NEXT YRS NEW UNITARY TAX FACTORS FOR 2014-2015	UNITARY PAY OVER 1.00%	TRA 0002 ALLOCATION COL 3-8	RR CT APPOINT FACTORS 2014-2015
100	39,822.83	0.37140288	14,788.18	40,413.68	8,674,568.25	7,911,210.00	1,977,418.34	0.37852632	8,899.44	47,293.92	0.377498
200	4,276.15	0.37140288	1,588.31	4,363.31	890,180.19	897,221.31	1,997,418.34	0.38222652	891.50	5,047.71	0.3777357
2100	17,074.45	0.37140288	6,363.26	17,837.71	230,201.28	238,873.98	536,878.28	0.37852632	14.31	105.40	0.36981461
2300	1,116.42	0.37140288	414.87	1,136.75	632,770.38	632,770.38	1,420,397.77	0.38222652	257.78	1,377.49	0.37821848
300	1,361.67	0.37140288	506.84	1,418.71	1,420,397.77	1,420,397.77	3,201,774.77	0.38222652	678.88	3,886.68	0.38252652
3200	1,024.25	0.37140288	380.42	1,056.68	100,500.38	100,500.38	226,878.38	0.38222652	189.58	1,154.30	0.36981461
3300	245.16	0.37140288	90.84	254.00	10,860,877.88	10,860,877.88	24,176,223.88	0.38222652	4,652.31	31,832.54	0.38222652
3400	26,897.48	0.37140288	9,998.71	27,896.19	3,102,273.98	3,102,273.98	7,015,547.98	0.38222652	1,292.72	8,962.78	0.36981461
3500	7,485.13	0.37140288	2,781.11	7,766.24	225,544.84	225,544.84	509,544.84	0.38222652	101.83	532.71	0.36981461
3600	520.12	0.37140288	192.55	539.67	2,078,373.75	2,078,373.75	4,652,310.75	0.38222652	84.38	452.11	0.36981461
3700	4,871.81	0.37140288	1,800.11	4,951.92	20,056.10	20,056.10	45,112.10	0.38222652	0.35	1.81	0.36981461
4000	5,776	0.37140288	2,148.18	5,924.18	19,547.98	19,547.98	43,747.98	0.38222652	7.58	39.16	0.36981461
4100	40.13	0.37140288	14.91	42.04	30,420.44	30,420.44	67,740.44	0.38222652	9.94	52.08	0.36981461
4300	73.88	0.37140288	27.56	76.44	1,150.67	1,150.67	2,571.34	0.38222652	0.47	2.44	0.36981461
4400	3.16	0.37140288	1.17	3.33	3,300.01	3,300.01	7,380.01	0.38222652	1.38	6.93	0.36981461
4500	213.82	0.37140288	79.01	222.83	8,350.74	8,350.74	18,581.48	0.38222652	3.23	16.76	0.36981461
4600	415.62	0.37140288	153.70	157.10	71,135.98	71,135.98	158,353.98	0.38222652	19.22	98.34	0.36981461
5000	188.32	0.37140288	69.59	71.89	40,851.18	40,851.18	91,253.81	0.38222652	1.62	8.19	0.36981461
5200	333.29	0.37140288	123.87	128.06	1,852,556.18	1,852,556.18	4,145,112.18	0.38222652	52.81	287.15	0.36981461
5300	3,066.55	0.37140288	1,132.57	3,199.12	105,851.18	105,851.18	235,112.18	0.38222652	42.59	227.15	0.36981461
5400	256.40	0.37140288	94.71	98.26	20,317.43	20,317.43	45,704.86	0.38222652	0.82	4.20	0.36981461
5500	13.28	0.37140288	4.91	5.10	5,138.86	5,138.86	11,407.72	0.38222652	0.26	1.32	0.36981461
5600	1,476.39	0.37140288	541.44	565.84	78,547.43	78,547.43	174,834.86	0.38222652	198.85	1,048.48	0.36981461
5700	1,472.24	0.37140288	540.87	565.27	20,854.18	20,854.18	46,268.36	0.38222652	0.82	4.20	0.36981461
5800	1,472.24	0.37140288	540.87	565.27	8,863.32	8,863.32	19,547.98	0.38222652	0.35	1.81	0.36981461
5900	149.78	0.37140288	54.91	57.42	5,332.11	5,332.11	11,884.22	0.38222652	0.26	1.32	0.36981461
6000	15.10	0.37140288	5.51	5.70	1,588.82	1,588.82	3,532.11	0.38222652	0.06	0.30	0.36981461
6100	798.25	0.37140288	292.47	301.72	333,878.58	333,878.58	748,353.11	0.38222652	14.17	75.33	0.36981461
6200	19.74	0.37140288	7.21	7.40	8,424.83	8,424.83	18,748.36	0.38222652	0.34	1.76	0.36981461
6300	20.95	0.37140288	7.70	7.99	3,454.83	3,454.83	7,748.36	0.38222652	0.15	0.76	0.36981461
6400	61,877.55	0.37140288	22,878.82	23,800.36	11,220,159.05	11,220,159.05	25,243,945.89	0.38222652	50.83	272.78	0.36981461
6500	105,692.80	1.00000000	105,692.80	105,692.80	44,400,940.46	44,400,940.46	100,000,000.00	1.00000000	18,028.32	126,904.79	1.00000000
6600	105,692.80	1.00000000	105,692.80	105,692.80							
6700	12,850.478	1.00000000	12,850.478	12,850.478							
6800	10,693.280	1.00000000	10,693.280	10,693.280							
6900	10,693.280	1.00000000	10,693.280	10,693.280							
7000	18,862.80	1.00000000	18,862.80	18,862.80							
7100	18,862.80	1.00000000	18,862.80	18,862.80							
7200	18,862.80	1.00000000	18,862.80	18,862.80							
7300	18,862.80	1.00000000	18,862.80	18,862.80							
7400	18,862.80	1.00000000	18,862.80	18,862.80							
7500	18,862.80	1.00000000	18,862.80	18,862.80							
7600	18,862.80	1.00000000	18,862.80	18,862.80							
7700	18,862.80	1.00000000	18,862.80	18,862.80							
7800	18,862.80	1.00000000	18,862.80	18,862.80							
7900	18,862.80	1.00000000	18,862.80	18,862.80							
8000	18,862.80	1.00000000	18,862.80	18,862.80							
8100	18,862.80	1.00000000	18,862.80	18,862.80							
8200	18,862.80	1.00000000	18,862.80	18,862.80							
8300	18,862.80	1.00000000	18,862.80	18,862.80							
8400	18,862.80	1.00000000	18,862.80	18,862.80							
8500	18,862.80	1.00000000	18,862.80	18,862.80							
8600	18,862.80	1.00000000	18,862.80	18,862.80							
8700	18,862.80	1.00000000	18,862.80	18,862.80							
8800	18,862.80	1.00000000	18,862.80	18,862.80							
8900	18,862.80	1.00000000	18,862.80	18,862.80							
9000	18,862.80	1.00000000	18,862.80	18,862.80							

000-002 UNITARY AV
 2015 2016 CURRENT YR TOTAL UNITARY REVENUE
 12,850.478
 10,693.280
 10,693.280
 18,862.80
 2014-2015 PRIOR YR TOTAL UNITARY REVENUE
 10,693.280
 2014-2015 PRIOR YEAR UP TO 1.00%
 10,693.280
 EXCESS OVER 1.00%

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>