

OFFICE OF THE AUDITOR-CONTROLLER

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SENT VIA EMAIL (andrea.scharffer@dof.ca.gov) (Chris.Hill@dof.ca.gov)
(RedevelopmentAdministration@dof.ca.gov)

January 13, 2014

Ms. Andrea Scharffer
California Department of Finance

Re: Report of Redevelopment Property Tax Trust Fund (RPTTF) for ROPS 13-14B cycle

Dear Andrea:

Pursuant to H&S Code §34183(e), I am submitting Solano County's report of the property tax distribution from the Auditor-Controller's RPTTF for ROPS 13-14B cycle, January 1, 2014 thru June 30, 2014.

If you have further questions, please call me at (707) 784-6287.

Sincerely,

A handwritten signature in cursive script that reads "Simona P. Scholtens".

Simona Padilla-Scholtens, CPA
Auditor-Controller

Cc: Chris Hill, Department of Finance
Birgitta Corsello, CAO
Nancy Huston, Assistant CAO
Phyllis Taynton, Assistant Auditor-Controller

Recognized Obligation Payment Schedule (ROPS) Redevelopment Property Tax Trust Fund (RPTTF) Distributions - SUMMARY

(to be completed by County Auditor-Controllers (CACs) - all values should be reported in whole dollars)

Allocation Period: January 2014 - June 2014

ROPS Redevelopment Property Tax Trust Fund (RPTTF) Allocation Cycle: 13-14B

County : SOLANO

Line #	Title of Former Redevelopment Agency (RDA):	Countywide Totals	Dixon RDA (Fd 146)	Fairfield RDA (90, 95, 96, 97, 148)	Rio Vista RDA (Fd 88)	Suisun RDA (89, 147)	Vacaville RDA (100, 141)	Vallejo RDA (87, 91, 93, 92, 98, 143)	
1	RPTTF Deposits - Entering the deposits by source is optional.				Note 1				
2	Secured & Unsecured Property Tax Increment (TI)	41,487,395	1,211,922	16,475,996	447,021	5,592,638	16,075,942	1,683,875	
3	Supplemental & Unitary Property TI	656,042	53,532	96,156	(632)	124,046	335,593	47,347	
4	Interest Earnings/Other	24,164	636	9,304	198	3,486	9,716	823	
5	Penalty Assessments	-	-	-	-	-	-	-	
6	Total RPTTF Deposits (sum of lines 2:5)	42,167,600	1,266,090	16,581,457	446,587	5,720,170	16,421,252	1,732,045	
7	Total RPTTF Balance Available to Fund CAC Administration and Passthroughs	42,167,600	1,266,090	16,581,457	446,587	5,720,170	16,421,252	1,732,045	
8	RPTTF Distributions - Include all payments made pursuant to Health and Safety Code (H&S) Section 34183. Note that the following distributions are not necessary listed in the priority order required by H&S 34183.								
9	Administrative Distributions-								
10	Administrative Fees to CAC	154,384	6,781	46,917	6,585	28,570	45,714	19,816	
	Legal Fees	139	-	-	-	-	-	139	
11	SB 2557 Administration Fees	-	-	-	-	-	-	-	
	SCO Invoices for Audit and Oversight - Funding should only be allocated for this purpose when there is sufficient RPTTF to fully fund the approved enforceable obligations as shown on line 35.	-	-	-	-	-	-	-	
12		-	-	-	-	-	-	-	
13	Total Administrative Distributions (sum of lines 10:12)	154,523	6,781	46,917	6,585	28,570	45,714	19,955	
14	Passthrough Distributions-								
15	City Passthrough Payments	499,045	-	114,948	-	152,084	225,053	6,959	
16	County Passthrough Payments	7,317,172	273,972	1,893,197	91,063	1,343,292	3,482,522	233,126	
17	Special District Passthrough Payments	895,394	15,327	171,609	-	103,770	564,490	40,199	
18	K-12 School Passthrough Payments - Tax Portion	255,876	39,377	71,084	14,871	-	126,731	3,813	
19	K-12 School Passthrough Payments - Facilities Portion	264,026	-	93,083	-	-	165,950	4,993	
20	Community College Passthrough Payments - Tax Portion	21,266	4,947	8,722	2,413	-	1,897	3,287	
21	Community College Passthrough Payments - Facilities Portion	255,224	-	71,785	-	53,527	129,450	462	
22	County Office of Education - Tax Portion	8,649	-	2,131	-	-	4,008	2,510	
23	County Office of Education - Facilities Portion	59,305	-	9,086	-	32,697	17,087	435	
24	Education Revenue Augmentation Fund (ERAF)	322,448	-	115,094	-	-	199,661	7,692	
25	Total Passthrough Distributions (sum of lines 15:24)	9,898,404	333,624	2,550,740	108,347	1,685,370	4,916,849	303,474	
26	Total Administrative and Passthrough Distributions (sum of lines 13 and 25)	10,052,927	340,405	2,597,657	114,932	1,713,940	4,962,564	323,429	
27	Total RPTTF Balance Available to Fund Successor Agency (SA) Enforceable Obligations (EOs) (line 6 - 26)	32,114,673	925,685	13,983,800	331,654	4,006,230	11,458,688	1,408,615	
28	Finance Approved RPTTF for Distribution - Include the total RPTTF approved for SA non-admin and admin costs, and prior period adjustments (PPAs), which can be found on the ROPS determination or ROPS meet-and-confer letters issued by Finance. CACs should verify that the total in								
29	Non-Admin EOs	12,807,201	-	1,299,593	-	2,966,796	7,438,685	1,102,127	
30	Admin EOs	910,874	95,962	125,000	97,183	244,568	223,161	125,000	
31	Less PPAs - Amount should be entered as a negative number.	(2,877,497)	(9,548)	(99,741)	(105,809)	(12,651)	(2,339,098)	(310,650)	
32	Less RPTTF Withholding - Amounts should be entered as a negative number:								
33	LMIHF	-	-	-	-	-	-	-	
34	OFA	-	-	-	-	-	-	-	
35	Total Finance Approved RPTTF for Distribution (sum of lines 29:34)	10,840,578	86,414	1,324,852	(8,626)	3,198,713	5,322,748	916,477	
36	CAC Distributed ROPS RPTTF - CACs should first apply the negative PPA and RPTTF withholding amounts to the non-admin distributions and then apply the balances to the admin distributions if necessary.								
37	Non-Admin EOs	10,045,061	-	1,199,852	-	2,954,145	5,099,587	791,477	
38	Admin EOs	795,517	86,414	125,000	(8,626)	244,568	223,161	125,000	
39	Total CAC Distributed RPTTF for SA EOs (sum of lines 37 and 38)	10,840,578	86,414	1,324,852	(8,626)	3,198,713	5,322,748	916,477	
40	Formula check to determine whether the lesser of the total Finance approved RPTTF or the total RPTTF balance available to fund EOs was allocated to the SA. Please explain all amounts shown in the comments section.								
41	Net ROPS 13-14 and DDR Withholding RPTTF Balance Available for Distribution to ATEs (line 27 - 39)	21,274,095	839,271	12,658,948	340,280	807,517	6,135,940	492,138	

Recognized Obligation Payment Schedule (ROPS) Redevelopment Property Tax Trust Fund (RPTTF) Distributions - SUMMARY

(to be completed by County Auditor-Controllers (CACs) - all values should be reported in whole dollars)

Allocation Period: January 2014 - June 2014

ROPS Redevelopment Property Tax Trust Fund (RPTTF) Allocation Cycle: 13-14B

County : SOLANO

Line #	Title of Former Redevelopment Agency (RDA):	Countywide Totals	Dixon RDA (Fd 146)	Fairfield RDA (90, 95, 96, 97, 148)	Rio Vista RDA (Fd 88)	Suisun RDA (89, 147)	Vacaville RDA (100, 141)	Vallejo RDA (87, 91, 93, 92, 98, 143)
42	Less RPTTF Withholdings - The following withheld amounts should be reported on the respective LMIHF and OFA actuals reports and distributed to the affected taxing entities (ATEs) accordingly. In addition, the amounts should be entered as a negative number. Note that the amounts on lines 43 and 44 should be equal to or less than the amounts on 33 and 34.							
43	LMIHF	-	-	-	-	-	-	-
44	OFA	-	-	-	-	-	-	-
45	Total Actual RPTTF Withholdings (sum of lines 43 and 44)	-	-	-	-	-	-	-
46	Total ROPS 13-14B Only RPTTF Balance Available for Distribution to ATEs (line 41 + 45) - Excludes RPTTF withholding residuals paid to the ATEs as shown on line 45.	21,274,095	839,271	12,658,948	340,280	807,517	6,135,940	492,138
47	RPTTF Distributions to ATEs - Payments pursuant to H&S Section 34183(a)(4). Include the effect of "haircutting" pursuant to H&S Section 34188. Note that the totals on lines 46 and 58 need to match. Positive or negative amounts shown on line 40 should be considered and/or corrected before the funds shown on line 46 are distributed to the ATEs.							
48	Cities	4,974,905	279,950	2,732,859	66,788	103,243	1,678,762	113,302
49	Counties	2,408,309	-	2,162,286	38,275	-	153,102	54,646
50	Special Districts	821,447	50,953	401,235	20,175	16,884	299,316	32,884
51	K-12 Schools	7,020,428	224,423	3,941,241	102,823	425,390	2,183,180	143,371
52	Community Colleges	640,597	28,191	379,742	16,683	19,005	182,657	14,318
53	County Office of Education	467,402	20,168	269,293	619	11,609	157,350	8,363
54	Total ERAF - Please break out the ERAF amounts into the following categories if possible. (sum of lines 55:57)	4,941,007	235,586	2,772,291	94,917	231,386	1,481,573	125,254
55	ERAF - K-12	4,173,024	195,938	2,349,037	81,299	196,060	1,244,956	105,734
56	ERAF - Community Colleges	481,491	24,613	262,752	13,191	21,930	146,888	12,117
57	ERAF - County Offices of Education	286,492	15,035	160,503	427	13,396	89,729	7,403
58	Total RPTTF Distributions to ATEs (sum of lines 48:54) - Total residual distributions must equal the total residual balance as shown on line 46.	21,274,095	839,271	12,658,948	340,280	807,517	6,135,940	492,138
59	Total Residual Distributions to K-14 Schools (sum of lines 51:54):	13,069,434	508,367	7,362,568	215,042	687,390	4,004,760	291,306
60	Percentage of Residual Distributions to K-14 Schools	61.4%	60.6%	58.2%	63.2%	85.1%	65.3%	59.2%
61	Comments:							

Note 1

Note 1 - The distribution for Rio Vista RDA was based on the ROPS submitted to DOE at the time of the calculation. However, the final letter of determination from DOE showed (1) the administrative cost allowance for the period was reduced by 25% penalty per HSC 34177(m)(2); the Prior Period Adjustment (PPA) amount was off by \$35 because of the discrepancy in the amount reported by RDA between the original and revised ROPS submitted for approval; and (3) the entire amount of the PPA was applied in our calculation which resulted to an amount of \$8,626 taken back from the agency. These adjustments for all those items will be effected in the next RPTTF distribution of ROPS 14-15A.