

OFFICE OF THE AUDITOR-CONTROLLER

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SENT VIA EMAIL: ([RedevelopmentAdministration@dof.ca.gov](mailto:RedevelopmentAdministration@dof.ca.gov))

January 11, 2016

Audits & Review Analysts  
California Department of Finance

Re: Report of Redevelopment Property Tax Trust Fund (RPTTF) for ROPS 15-16B cycle

Pursuant to H&S Code §34183(e), I am submitting the property tax distribution report for the period January 1, 2016 thru June 30, 2016 for the RPTTF for ROPS 15-16B cycle.

If you have any questions, please call Rosemary Bettencourt at (707) 784-6413.

Sincerely,

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

Simona Padilla-Scholtens, CPA  
Auditor-Controller

Cc: Derk Symons, 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 2016 - June 2016

ROPS Redevelopment Property Tax Trust Fund (RPTTF) Allocation Cycle: 15-16B

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	<b>RPTTF Deposits</b> - Entering the deposits by source is optional.								
2	Secured & Unsecured Property Tax Increment (TI)	48,807,960	950,892	20,541,922	525,524	7,264,413	17,655,944	1,869,264	
3	Supplemental & Unitary Property TI	1,815,722	35,939	795,572	14,327	332,089	567,809	69,986	
4	Interest Earnings/Other	38,746	994	15,191	356	5,757	15,095	1,352	
5	Penalty Assessments	-	-	-	-	-	-	-	
6	<b>Total RPTTF Deposits (sum of lines 2:5)</b>	<b>50,662,428</b>	<b>987,825</b>	<b>21,352,685</b>	<b>540,207</b>	<b>7,602,259</b>	<b>18,238,849</b>	<b>1,940,602</b>	
7	<b>Total RPTTF Balance Available to Fund CAC Administrative Costs and Passthroughs</b>	<b>50,662,428</b>	<b>987,825</b>	<b>21,352,685</b>	<b>540,207</b>	<b>7,602,259</b>	<b>18,238,849</b>	<b>1,940,602</b>	
8	<b>RPTTF Distributions</b> - 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	<b>Administrative Distributions-</b>								
10	Administrative Fees to CAC	207,436	10,653	69,386	12,337	30,949	61,595	22,516	
	Legal Fees	-	-	-	-	-	-	-	
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.	33,371	-	-	-	-	33,371	-	
13	Total Administrative Distributions (sum of lines 10:12)	240,807	10,653	69,386	12,337	30,949	94,967	22,516	
14	<b>Passthrough Distributions-</b>								
15	City Passthrough Payments	668,277	-	130,443	627	205,883	313,725	17,600	
16	County Passthrough Payments	8,552,426	213,086	2,232,296	110,130	1,880,454	3,845,692	270,768	
17	Special District Passthrough Payments	1,044,978	11,942	202,503	190	149,350	632,378	48,615	
18	K-12 School Passthrough Payments - Tax Portion	326,627	41,916	81,092	16,376	-	177,599	9,644	
19	K-12 School Passthrough Payments - Facilities Portion	352,003	-	106,187	627	-	232,561	12,628	
20	Community College Passthrough Payments - Tax Portion	27,284	5,266	9,950	2,665	-	5,052	4,350	
21	Community College Passthrough Payments - Facilities Portion	301,595	-	84,529	94	71,254	144,665	1,052	
22	County Office of Education - Tax Portion	11,134	-	2,431	1	-	5,617	3,085	
23	County Office of Education - Facilities Portion	78,832	-	10,365	5	43,525	23,945	992	
24	Education Revenue Augmentation Fund (ERAF)	485,686	-	132,405	895	51,003	281,873	19,509	
25	Total Passthrough Distributions (sum of lines 15:24)	11,848,840	272,210	2,992,200	131,610	2,401,471	5,663,107	388,243	
26	<b>Total Administrative and Passthrough Distributions (sum of lines 13 and 25)</b>	<b>12,089,648</b>	<b>282,863</b>	<b>3,061,586</b>	<b>143,946</b>	<b>2,432,420</b>	<b>5,758,074</b>	<b>410,758</b>	
27	<b>Total RPTTF Balance Available to Fund Successor Agency (SA) Enforceable Obligations (EOs) (line 6 - 26)</b>	<b>38,572,781</b>	<b>704,962</b>	<b>18,291,099</b>	<b>396,261</b>	<b>5,169,839</b>	<b>12,480,775</b>	<b>1,529,844</b>	
28	<b>Finance Approved RPTTF for Distribution</b> - 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. <b>RPTTF Withholdings</b> - If you receive a RPTTF withholding letter from Finance, you will include the withholding amounts by Due Diligence Review (DDR) process, as indicated in the letter, on lines 33 and 34. Note that CACs should first apply the withholding to the Low and Moderate Income Housing Fund (LMIHF) balance and then apply the remaining withholding to the Other Funds and Assets (OFA) balance. Also note that the following withheld amounts should be reported on the respective LMIHF and OFA actuals reports and distributed to the affected taxing entities (ATEs) accordingly.								
29	Non-Admin EOs	9,583,360	66,900	1,436,894	110,468	1,709,242	4,791,492	1,468,364	
30	Admin EOs	522,732	104,937	125,000	24,050	125,000	143,745	-	
31	Less PPAs - Amount should be entered as a negative number.	(3,668,913)	(261)	(14,489)	(26,585)	(780,954)	(2,846,624)	-	
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)	6,437,179	171,576	1,547,405	107,933	1,053,288	2,088,613	1,468,364	
36	<b>CAC Distributed ROPS RPTTF</b> - 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	5,938,759	66,900	1,422,405	107,933	928,288	1,944,868	1,468,365	
38	Admin EOs	498,421	104,676	125,000	-	125,000	143,745	-	
39	<b>Total CAC Distributed RPTTF for SA EOs (sum of lines 37 and 38)</b>	<b>6,437,180</b>	<b>171,576</b>	<b>1,547,405</b>	<b>107,933</b>	<b>1,053,288</b>	<b>2,088,613</b>	<b>1,468,365</b>	
40	<i>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.</i>								
41	<b>Net ROPS 15-16B and DDR Withholding RPTTF Balance Available for Distribution to ATEs (line 27 - 39)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	
42	<b>Less RPTTF Withholdings</b> - 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)	-	-	-	-	-	-	-	

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46	<b>Total ROPS 15-16B Only RPTTF Balance Available for Distribution to ATEs (line 41 + 45) - Excludes RPTTF withholding residuals paid to the ATEs as shown on line 45.</b>	<b>32,135,601</b>	<b>533,386</b>	<b>16,743,694</b>	<b>288,328</b>	<b>4,116,551</b>	<b>10,392,162</b>	<b>61,480</b>
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	7,283,090	182,837	3,551,293	61,807	680,517	2,790,523	16,114
49	Counties	3,271,559	-	2,981,474	10,752	40,481	238,367	485
50	Special Districts	1,354,496	33,250	558,344	18,693	130,142	611,181	2,886
51	K-12 Schools	11,025,573	132,867	5,139,331	93,170	1,991,073	3,648,742	20,391
52	Community Colleges	1,023,620	16,690	502,141	15,117	153,331	334,018	2,323
53	County Office of Education	722,970	13,181	351,156	573	93,661	262,979	1,419
54	Total ERAF - Please break out the ERAF amounts into the following categories if possible. (sum of lines 55:57)	7,454,293	154,563	3,659,955	88,215	1,027,346	2,506,352	17,862
55	ERAF - K-12	6,296,936	128,551	3,101,178	75,558	870,500	2,106,071	15,078
56	ERAF - Community Colleges	722,876	16,148	346,882	12,260	97,369	248,488	1,728
57	ERAF - County Offices of Education	434,482	9,864	211,895	397	59,477	151,793	1,056
58	<b>Total RPTTF Distributions to ATEs (sum of lines 48:54) - Total residual distributions must equal the total residual balance as shown on line 46.</b>	<b>32,135,601</b>	<b>533,386</b>	<b>16,743,693</b>	<b>288,328</b>	<b>4,116,551</b>	<b>10,392,162</b>	<b>61,480</b>
59	Total Residual Distributions to K-14 Schools (sum of lines 51:54):	20,226,456	317,300	9,652,583	197,076	3,265,411	6,752,091	41,995
60	Percentage of Residual Distributions to K-14 Schools	62.9%	59.5%	57.6%	68.4%	79.3%	65.0%	68.3%
61	Comments:							