

County of San Diego

Revised as of January 31 2014

Redevelopment Property Tax Trust Fund (RPTTF) Allocations & Distribution
January 2, 2014 Covering ROPS Period 1/1/2014 through 6/30/2014 (ROPS 13-14B)
San Marcos Redevelopment Successor Agency

Redevelopment Property Tax Trust Fund (RPTTF) Activity	AGENCY TOTAL	San Marcos 1 504201	San Marcos 2 504202	San Marcos 3 504203
RPTTF Beginning Balance	\$ 25,606,251.69	\$ 6,917,254.68	\$ 4,501,534.57	\$ 14,187,462.44
Add: Interest Disbursements	\$ 15,111.69	\$ 4,081.30	\$ 2,657.21	\$ 8,373.18
Less:				
Administrative Fees to County Auditor-Controller (H&S Code 34182)	\$ 39,133.80	\$ 16,707.38	\$ 9,516.25	\$ 12,910.17
SB257 Property Tax Admin Fee (R&T Code 95.3)	343,735.00	94,453.00	59,418.00	189,864.00
Subtotal	\$ 382,868.80	\$ 111,160.38	\$ 68,934.25	\$ 202,774.17
RPTTF Available Balance	\$ 25,238,494.58	\$ 6,810,175.60	\$ 4,435,257.53	\$ 13,993,061.45
Pass-through Distributions				
County Of San Diego	\$ 3,375,201.74	\$ 849,496.80	\$ 111,862.00	\$ 2,413,842.94
County Library	202,003.26	51,922.20	6,887.00	143,194.06
North County Cemetery ⁽²⁾	16,350.74	13,758.86	1,756.59	835.29
Gen Elem Escondido Union	2,262.62	1,397.72	-	864.90
High Escondido Union	1,717.88	1,061.41	-	656.47
Unified San Marcos	3,139,825.61	222,524.50	733,065.60	2,184,235.51
Palomar Community College	471,938.05	153,468.52	19,239.51	299,230.02
San Diego County Office Of Education ⁽¹⁾	307,043.99	87,206.20	9,565.89	210,271.90
Educational Revenue Augmentation Fund	-	-	-	-
San Marcos City	-	-	-	-
Palomar Pomerado Health	70,698.87	65,285.38	2,199.80	3,213.69
Greater San Diego Co. Res. Conservation Dist Land	581.14	540.00	18.28	22.86
San Marcos Fire Protection District	598,411.23	43,677.48	202,220.57	352,513.18
Vista Irrigation	219.35	61.60	47.59	110.16
Vallecitos Water District	444,466.85	88,959.41	137,628.75	217,878.69
Olivenhain Muni Water District	430.88	-	430.88	-
Rincon Del Diablo Muni Water District	237.52	12.03	-	225.49
San Diego County Water District	4,504.47	2,778.79	648.04	1,077.64
Total Pass-through Distributions	\$ 8,635,894.20	\$ 1,582,150.90	\$ 1,225,570.50	\$ 5,828,172.80
Total RPTTF Available for Enforceable Obligations (EO)	\$ 16,602,600.38			
<i>Finance Approved ROPS RPTTF:</i>				
Non-Administrative Cost Allowance (Non-Admin) EOs	\$ 16,470,334.00			
Administrative Cost Allowance (Admin) EOs	54,667.00			
Less Prior Period Adjustments (PPA)	(13,448.00)			
Total Finance Approved ROPS RPTTF	\$ 16,511,553.00			
<i>County Auditor-Controller (CAC) Distributed ROPS RPTTF:</i>				
CAC Distributed Non-Admin EOs	\$ 16,456,886.00			
CAC Distributed Admin EOs	54,667.00			
Total CAC Distributed to ROPS RPTTF	\$ 16,511,553.00			
Total CAC Distributed ROPS RPTTF for SA EO	\$ 16,511,553.00			
SCO Invoices for Audit and Oversight	\$ -			
Residual Balance	\$ 91,047.38			
Residual Distributions				
County Of San Diego	\$ 22,878.25			
County Library	3,647.70			
North County Cemetery	337.04			
Gen Elem Escondido Union	60.80			
High Escondido Union	46.17			
Unified San Marcos	35,395.75			
Palomar Community College	6,087.49			
San Diego County Office Of Education	2,672.51			
Educational Revenue Augmentation Fund	-			
San Marcos City	8,207.28			
Palomar Pomerado Health	1,437.15			
Greater San Diego Co. Res. Conservation Dist Land	9.00			
San Marcos Fire Protection District	5,887.76			
Vista Irrigation	28.17			
Vallecitos Water District	3,933.55			
Olivenhain Muni Water District	2.27			
Rincon Del Diablo Muni Water District	43.57			
San Diego County Water District	372.92			
Total Residual Distributions ⁽²⁾	\$ 91,047.38			
RPTTF Ending Balance	\$ -			

Color Legend:

- (Gray) Taxing agency not affected in the project area
- (Purple) AB1290 statutory pass-through payments (H&S Code 33607.5)
- (Yellow) SB211 statutory pass-through payments (H&S Code 33607.7)
- (Blue) Negotiated statutory pass-through payments (H&S Code 33401)
- (Tan) Combined SB211 and 2% statutory pass-through payments (see attachment)
- (Orange) Affected taxing agency in the project area with no pass-through payments

Notes:

- (1) The County Office of Education pass-through payment of \$70,268.64 out of the total amount of \$307,043.99 was distributed directly to the Successor Agency of the City of San Marcos for loan repayment not to the school district.
- (2) The agreement pass-through payment that was distributed on January 2, 2014 from the Redevelopment Property Tax Trust Fund of the former San Marcos Redevelopment Agency to the North County Cemetery District was overstated by \$82,693.46 (\$83,528.75 - \$835.29). This resulted in requesting the return of the overpayment from the district and lead to the re-distributions of the funds to the San Marcos' affected taxing entities as residual balance.