EXHIBIT A
SAN LEANDRO UNIFIED SCHOOL DISTRICT
REDEVELOPMENT PASS-THROUGH ENTITLEMENTS
ENTITLEMENT DETAIL
(FY 2018-19)

No.	RDA	Project Area	Fund No.	Pass-Through Entitlements	HSC Section [1]	Original Ord. No./ Date	Entitle. Ord. No./ Date [2]	SB 1045 Ordinance No./Date	SB 1096 Ordinance No./Date	Source of Payment	Facilities Share [3]	Functional Restrictions [3,4]	Geographic Restrictions [5]
1	Alameda County	Eden Area	9105	AB 1290 Post-1994	33607.5	Ord 2000-01/ 07-11-00	Ord 2000-01/ 07-11-00			County A-C	56.7%	Per EC 42238(h)(6)	None with AB 1290 Compliance Resolution
2	Alameda Co./City of San Lean. [11]	Joint	9100	RDA Pass-Through Agmt	33401	Ord 93-012/ 08-11-93	Ord 93-012/ 08-11-93	Ord 2003-018/ 12-15-03		County A-C	100.0%	Section 3 "...capital facilities, projects and improvements..." (see Agmt for details)	None
3	City of Oakland	Oakland Coliseum	9197	AB 1290 Post-1994 (NA)	33607.5	Ord 11824 CMS/ 07-25-95	Ord 11824 CMS/ 07-25-95			County A-C	56.7%	Per EC 42238(h)(6)	None with AB 1290 Compliance Resolution
4	City of San Leandro	Plaza One	9230	AB 1290 Pre-1994 (FLA per SB 211 [12]	33607.7	Ord 1295 N.S./ 12-28-60	Ord 95-042/ 12-18-95	Ord 2003-019/ 12-15-03	Ord 2005-009/ 07-18-05	County A-C	56.7%	Per EC 42238(h)(6)	None with AB 1290 Compliance Resolution
5	City of San Leandro	Plaza 2, Original	9231	No Entitlement [12]		Ord 67-62/ 12-26-67		Ord 2003-019/ 12-15-03	Ord 2005-009/ 07-18-05	County A-C			
6	City of San Leandro	Plaza 2, Orig Added Area (75 Annex)	9231	No Entitlement [12]		Ord 74-14/ 02-25-74		Ord 2003-019/ 12-15-03	Ord 2005-009/ 07-18-05	County A-C			
7	City of San Leandro	Plaza 2, Area 2 (80 Annex)	9231	No Entitlement [12]		Ord 79-39/ 12-17-79		Ord 2003-019/ 12-15-03	Ord 2005-009/ 07-18-05	County A-C			
8	City of San Leandro	Plaza 2, Area 3 (82 Annex)	9231	No Entitlement [12]		Ord 81-019/ 03-30-81		Ord 2003-019/ 12-15-03	Ord 2005-009/ 07-18-05	County A-C			
9	City of San Leandro	Plaza 2, Area 4 (84 Annex)	9231	No Entitlement [12]		Ord 82-093/ 11-29-82		Ord 2003-019/ 12-15-03	Ord 2005-009/ 07-18-05	County A-C			
10	City of San Leandro	Plaza 2, Area 5 (89 Annex)	9231	2 Percent [8]	33676	Ord 88-013/ 07-05-88		Ord 2003-019/ 12-15-03		County A-C	100.0%	Per EC 42238(h)(6)	None
11	City of San Leandro	West San Leandro	9235	AB 1290 Post-1994	33607.5	Ord 99-025/ 07-19-99	Ord 99-025/ 07-19-99			County A-C	56.7%	Per EC 42238(h)(6)	None with AB 1290 Compliance Resolution
	TOTAL												

XXX --Italics indicate PEI assumption or estimate

LEGEND:

AV	--Assessed Value
BY	--Base Year
CY	--Current Year
FLA	--Financial Limit Amendment
NA	--Not Applicable
RP	--Redevelopment Project
RDA	--Redevelopment Agency
TBD	--To Be Determined (pending)
TI	--Tax Increment

Entitlements by Type

RDA Pass-Through Agmt	1
County Pass-through Agmt	0
AB 1290 Post-1994*	3
AB 1290 Pre-1994 FLA	1
2 Percent	1
Total Entitlements	6

*--Oakland Coliseum Project has negative TI within District portion of Project

EXHIBIT A
SAN LEANDRO UNIFIED SCHOOL DISTRICT
REDEVELOPMENT PASS-THROUGH ENTITLEMENTS
ENTITLEMENT DETAIL
(FY 2018-19)

No.	RDA	Project Area	Fund No.	Pass-Through Entitlements	HSC Section [1]	Base Year	Adjusted Base Year	Earliest Payment Year	Pre-Dissol. Last Payment Year [6,7]	Post-Dissol. Last Payment Year [6]	Pre-Dissol. Remaining Payment Years From: 6/30/2019	Post-Dissol. Remaining Payment Years From: 6/30/2019	Post-Dissol. Remaining Payment Gained/ (Lost)
1	Alameda County	Eden Area	9105	AB 1290 Post-1994	33607.5	1999-00		2001-02	7/11/2044	2/1/2036	25	17	(8)
2	Alameda Co./City of San Lean. [11]	Joint	9100	RDA Pass-Through Agmt	33401	1992-93		1993-94	8/11/2043	2/1/2036	24	17	(8)
3	City of Oakland	Oakland Coliseum	9197	AB 1290 Post-1994 (NA)	33607.5	1994-95		1996-97	7/25/2039	9/1/2041	NA	NA	
4	City of San Leandro	Plaza One	9230	AB 1290 Pre-1994 (FLA per SB 211 [12]	33607.7	1960-61	1995-96	1996-97	1/1/2012	9/1/2038	0	19	19
5	City of San Leandro	Plaza 2, Original	9231	No Entitlement [12]		*1967-68*		1988-89					
6	City of San Leandro	Plaza 2, Orig Added Area (75 Annex)	9231	No Entitlement [12]		*1973-74*		1988-89					
7	City of San Leandro	Plaza 2, Area 2 (80 Annex)	9231	No Entitlement [12]		*1979-80*		1988-89					
8	City of San Leandro	Plaza 2, Area 3 (82 Annex)	9231	No Entitlement [12]		*1980-81*		1988-89					
9	City of San Leandro	Plaza 2, Area 4 (84 Annex)	9231	No Entitlement [12]		*1982-83*		1988-89					
10	City of San Leandro	Plaza 2, Area 5 (89 Annex)	9231	2 Percent [8]	33676	1987-88		2001-02	7/5/2029	9/1/2038	10	19	9
11	City of San Leandro	West San Leandro	9235	AB 1290 Post-1994	33607.5	1998-99		2000-01	7/19/2043	9/1/2038	24	19	(5)
	TOTAL										**83**	**91**	**7**

XXX --Italics indicate PEI assumption or estimate

LEGEND:

AV	--Assessed Value
BY	--Base Year
CY	--Current Year
FLA	--Financial Limit Amendment
NA	--Not Applicable
RP	--Redevelopment Project
RDA	--Redevelopment Agency
TBD	--To Be Determined (pending)
TI	--Tax Increment

Entitlements by Type

RDA Pass-Through Agmt	1
County Pass-through Agmt	0
AB 1290 Post-1994*	3
AB 1290 Pre-1994 FLA	1
2 Percent	1
Total Entitlements	6

*--Oakland Coliseum Project has negative TI within District portion of Project

EXHIBIT A
SAN LEANDRO UNIFIED SCHOOL DISTRICT
REDEVELOPMENT PASS-THROUGH ENTITLEMENTS
ENTITLEMENT DETAIL
(FY 2018-19)

No.	RDA	Project Area	Fund No.	Pass-Through Entitlements	HSC Section [1]	Base Year AV	Adjusted BY AV	2018-19 Current Year AV	CY Total Incremental/ Inflationary Incremental AV[8]	CY Total Adjusted Incremental AV	Partial/ Complete Project[9]	2018-19 Pre-ERAF Tax Share	2018-19 Post-ERAF Tax Share[10]
1	Alameda County	Eden Area	9105	AB 1290 Post-1994	33607.5	1,667,407,199		5,019,891,094	3,352,483,895		Partial	0.20%	0.41%
2	Alameda Co./City of San Lean. [11]	Joint	9100	RDA Pass-Through Agmt	33401	902,835,101		2,929,741,485	2,026,906,384		Partial	8.00%	17.72%
3	City of Oakland	Oakland Coliseum	9197	AB 1290 Post-1994 (NA)	33607.5	1,509,130,645		4,583,830,176	3,074,699,531		Partial	0.00%	0.00%
4	City of San Leandro	Plaza One	9230	AB 1290 Pre-1994 (FLA per SB 211 [12]	33607.7	2,355,196	23,804,645	46,904,615		23,099,970	Complete	15.11%	26.81%
5	City of San Leandro	Plaza 2, Original	9231	No Entitlement [12]							Complete		
6	City of San Leandro	Plaza 2, Orig Added Area (75 Annex)	9231	No Entitlement [12]							Complete		
7	City of San Leandro	Plaza 2, Area 2 (80 Annex)	9231	No Entitlement [12]							Complete		
8	City of San Leandro	Plaza 2, Area 3 (82 Annex)	9231	No Entitlement [12]							Complete		
9	City of San Leandro	Plaza 2, Area 4 (84 Annex)	9231	No Entitlement [12]							Complete		
10	City of San Leandro	Plaza 2, Area 5 (89 Annex)	9231	2 Percent [8]	33676	12,387,730		TBD	8,868,877		Complete	TBD	TBD
11	City of San Leandro	West San Leandro	9235	AB 1290 Post-1994	33607.5	638,295,280		1,791,154,705	1,152,859,425		Complete	15.19%	34.27%
	TOTAL					**$4,732,411,151**	**$23,804,645**	**$14,371,522,075**	**$9,615,818,112**	**$23,099,970**			

XXX --Italics indicate PEI assumption or estimate

LEGEND:

AV	--Assessed Value
BY	--Base Year
CY	--Current Year
FLA	--Financial Limit Amendment
NA	--Not Applicable
RP	--Redevelopment Project
RDA	--Redevelopment Agency
TBD	--To Be Determined (pending)
TI	--Tax Increment

Entitlements by Type

RDA Pass-Through Agmt	1
County Pass-through Agmt	0
AB 1290 Post-1994*	3
AB 1290 Pre-1994 FLA	1
2 Percent	1
Total Entitlements	6

*--Oakland Coliseum Project has negative TI within District portion of Project

EXHIBIT A
SAN LEANDRO UNIFIED SCHOOL DISTRICT
REDEVELOPMENT PASS-THROUGH ENTITLEMENTS

SOURCES AND NOTES

Source: Alameda County Auditor Controller
City Clerks (ordinances, numbers, and adoption dates)

Notes:

1. AB 1290 entitlements per HSC 33607.5 apply to post-1994 redevelopment project areas (Projects) established (or added to existing areas) on or after Jan. 1, 1994. AB 1290 entitlements per HSC 33607.7 apply to pre-1994 Projects when certain financial limitations have been amended (extended) on or after Jan. 1, 1994, including: (i) increase or eliminate dollar limitation on tax increment, (ii) extend time limitation on incurring indebtedness, (iii) extend time limitation to repay indebtedness, or (iv) extend time limitation on effectiveness of redevelopment plan. HSC 33607.7 entitlements begin in year following year in which EARLIEST financial limitation WOULD HAVE been reached in absence of amendment, based on "adjusted base year AV" in preceding year. "2 Percent" entitlements per former HSC 33676 pursuant to Santa Ana Unified School District v. Orange County Development Agency, 90 Cal. App. 4th 404 (2001), aka Santa Ana Decision.
2. If entitlement ordinance different than original ordinance, entitlement ordinance involves elimination of previous time limit on incurring RDA indebtedness pursuant to SB 211, or similar RDA amendment to redevelopment plan that triggers AB 1290 entitlement.
3. Per EC 42238(h)(6), facilities shares for agreement and 2 percent entitlements are 100% if used for facilities purposes designated in that section. Per HSC 33607.5(a)(4), K-12 facilities share for AB 1290 entitlements is 56.7 percent. However, if District uses facilities share of any pass-through entitlements for non-facilities purposes, 100% of pass-throughs so used must be included in data field A-12 of Taxes report for offset against State Aid.
4. Per AB 104, effective June 14, 2015, definition of "facilities" in EC 42238(h)(6) includes: "land acquisition, facility construction, facility reconstruction, facility remodeling, maintenance, or deferred maintenance," where "maintenance" is understood to include ongoing and major maintenance account (OMMA) and restricted routine maintenance account (RRMA) for benefit of District General Fund, except for agreement pass-throughs where agreement expressly prohibits use of agreement pass-throughs for maintenance or operations.
5. There are effectively no geographic usage restrictions for 2 Percent pass-throughs. Geographic usage restrictions (if any) for agreement pass-throughs are governed by terms of each agreement. There are effectively no geographic usage restrictions for AB 1290 pass-throughs IF Board of Trustees has adopted AB 1290 compliance resolution. Otherwise, per HSC 33607.5(a)(5), unless "determined by the governing board of a local education agency to be of benefit to the project area . . . Local education agencies that use funds received pursuant to this section for school facilities shall spend these funds at schools that are: (A) within the project area, (B) attended by students from the project area, [or] (C) attended by students generated by projects that are assisted directly by the redevelopment agency . . ."
6. Total and remaining pass-through payment years calculated based on pre-RDA dissolution TI time limit in redevelopment plan, or post-RDA dissolution last ROPS payment year based on current ROPS 19-20 approved by DOF. Remaining pass-through payment years include FY 2018-19.
7. Under prior law pre-RDA dissolution, last payment date may have been extended by one additional year per SB 1045 for most Projects, and by two additional years per SB 1096 for some Projects (and by one additional year per ABX4 26 for some other Projects).
8. Inflationary Incremental AV only applies to 2 Percent entitlement in San Leandro Plaza 2, Area 5, which does not depend on Total Incremental AV.
9. Only PART of "Partial Project" is within District. ALL of "Complete Project" is within District. All else equal, both pre- and post-ERAF property tax shares of District will be LOWER in Partial Project than in Complete Project.
10. Per conventional wisdom, post-ERAF property tax shares do NOT apply to agreement and 2 Percent pass-throughs. However, a reasonable case CAN be made that post-ERAF property tax shares SHOULD apply to some if not all (i) agreements that do not stipulate property tax shares for purposes of the agreement, and (ii) 2 Percent pass-throughs. This case could conceivably be litigated by other LEAs in the future.
11. Alameda County RDA and San Leandro RDA formed Joint Project together, including City areas under San Leandro RDA's authority and unincorporated areas under County RDA's authority. Following RDA dissolution, different enforceable obligations of joint Project appear on both County SA's ROPS and City SA's ROPS: presumably for unincorporated and City portion of Joint Project Area, respectively.
12. Only ONE TRA of this Project is within District, and that TRA has had consistent negative AV growth resulting in 0 percent District share of Project tax increment.
13. Plaza 1 and Plaza 2 Projects were merged on 06-05-00 per Ord. Nos. 2000-09 and 2000-10, respectively. For Plaza 2 Project, County A-C only reports current year AV for Project 2 as a whole, not for Project subareas, including Area 5 added in 1989.