Recognized Obligation Payment Schedule (ROPS 26-27) - Summary
Filed for the July 1, 2026 through June 30, 2027 Period

Successor Agency: Vista

County: San Diego

	Current Period Requested Funding for Enforceable Obligations (ROPS Detail)	26-27A Total (July - December)	26-27B Total (January - June)	ROPS 26-27 Total
A	**Enforceable Obligations Funded as Follows (B+C+D)**	**$ 574,408**	**$ 833,073**	**$ 1,407,481**
B	Bond Proceeds	-	-	-
C	Reserve Balance	-	-	-
D	Other Funds	574,408	833,073	1,407,481
E	**Redevelopment Property Tax Trust Fund (RPTTF) (F+G)**	**$ 5,186,546**	**$ 959,981**	**$ 6,146,527**
F	RPTTF	5,096,546	869,981	5,966,527
G	Administrative RPTTF	90,000	90,000	180,000
H	**Current Period Enforceable Obligations (A+E)**	**$ 5,760,954**	**$ 1,793,054**	**$ 7,554,008**

Certification of Oversight Board Chairman:

Pursuant to Section 34177 (o) of the Health and Safety code, I hereby certify that the above is a true and accurate Recognized Obligation Payment Schedule for the above named successor agency.

Name Title

/s/

Signature Date

Vista
Recognized Obligation Payment Schedule (ROPS 26-27) - ROPS Detail
July 1, 2026 through June 30, 2027

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Item #	Project Name	Obligation Type	Agreement Execution Date	Agreement Termination Date	Payee	Description	Project Area	Total Outstanding Obligation	Retired	ROPS 26-27 Total	ROPS 26-27A (Jul - Dec)					26-27A Total	ROPS 26-27B (Jan - Jun)					26-27B Total
											Fund Sources						Fund Sources					
											Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF		Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF	
								$116,774,198		$7,554,008	$-	$-	$574,408	$5,096,546	$90,000	$5,760,954	$-	$-	$833,073	$869,981	$90,000	$1,793,054
6	2011 Relocation Obligations	Bonds Issued After 12/31/10	06/17/2011	09/01/2037	The Depository Trust Company, New York	Bond issue to finance certain agency projects benefitting the 3,806 acre Vista Redevelopment Project Area.	Vista RDA	22,968,232	N	$941,100	-	-	470,550	-	-	$470,550	-	-	470,550	-	-	$470,550
8	2005 Vista Hidden Valley Tax Allocation Bonds (TABs) Series A	Bonds Issued On or Before 12/31/10	06/07/2005	09/01/2025	The Depository Trust Company, New York	Bond issue to refund the outstanding 1995 tax allocation bonds for financing a low and moderate income housing project, Vista Hidden Valley Apartments.	Vista RDA	-	Y	$-	-	-	-	-	-	$-	-	-	-	-	-	$-
9	2010 Housing Tax Allocation Bonds (TABs)	Bonds Issued On or Before 12/31/10	03/02/2010	09/01/2037	The Depository Trust Company, New York	Bond issue to increase, improve, and preserve the supply of low and moderate income housing in the City of Vista.	Vista RDA	14,311,032	N	$1,204,292	-	-	103,858	737,911	-	$841,769	-	-	362,523	-	-	$362,523
10	Bond Administration Services/ Consulting Services	Fees	06/01/1998	09/01/2037	NBS, US Bank	Bond Continuing Disclosure/ Arbitrage Services/ Trustee Fees	Vista RDA	22,000	N	$22,000	-	-	-	9,000	-	$9,000	-	-	-	13,000	-	$13,000
13	Note Payable	OPA/DDA/ Construction	07/01/1993	05/17/2029	North County Square	Pursuant to an Owner Participation, Disposition and Development Agreement in connection with the acquisition of certain public	Vista RDA	40,565,111	N	$250,000	-	-	-	-	-	$-	-	-	-	250,000	-	$250,000

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Item #	Project Name	Obligation Type	Agreement Execution Date	Agreement Termination Date	Payee	Description	Project Area	Total Outstanding Obligation	Retired	**ROPS 26-27 Total**	**ROPS 26-27A (Jul - Dec)**					**26-27A Total**	**ROPS 26-27B (Jan - Jun)**					**26-27B Total**
											Fund Sources						**Fund Sources**					
											Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF		Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF	
						improvements.																
40	Asset (Property) Management	Property Maintenance	07/01/2015	09/01/2037	Various vendors	Asset preservation/ compliance with leases/ Compliance with code /Management and Maintenance of Agency controlled properties	Vista RDA	-	N	$-	-	-	-	-	-	$-	-	-	-	-	-	$-
43	Contract for professional services/ consulting	Professional Services	04/24/2012	03/31/2037	DAVIS FARR	Successor Agency Audit/ Financial Reports	Vista RDA	6,500	N	$6,500	-	-	-	3,500	-	$3,500	-	-	-	3,000	-	$3,000
58	Cooperative Agreement with the Successor Agency to the Vista Redevelopment Agency	Admin Costs	07/01/2015	12/31/2037	City of Vista	Staffing and Administrative Services	Vista RDA	180,000	N	$180,000	-	-	-	-	90,000	$90,000	-	-	-	-	90,000	$90,000
64	Loan Agreement for Approved Enforceable Obligations	RPTTF Shortfall	02/26/2013	12/31/2025	City of Vista	Loan Agreement to address shortfall(s) in available RPTTF proceeds	Vista RDA	-	N	$-	-	-	-	-	-	$-	-	-	-	-	-	$-
68	Legal Services Agreement	Legal	07/01/2015	12/31/2027	City of Vista	Defense Costs of Lawsuit filed against SA	Vista RDA	5,000	N	$5,000	-	-	-	2,500	-	$2,500	-	-	-	2,500	-	$2,500
70	Property Disposition Costs	Property Dispositions	07/01/2015	09/01/2037	Various Payees	Consultant, appraisal and related costs for Property Disposition	Vista RDA	-	N	$-	-	-	-	-	-	$-	-	-	-	-	-	$-
73	2015 Tax Allocation Bonds Series A	Bonds Issued After 12/31/10	03/04/2015	09/01/2037	The Depository Trust Company, New York	Refund ROPs items #1 through #5 per DOF approval letter dated 12/19/2014	Vista RDA	18,791,407	N	$1,573,372	-	-	-	1,279,138	-	$1,279,138	-	-	-	294,234	-	$294,234
74	2015 Tax Allocation Bonds Series B-1	Bonds Issued After 12/31/10	03/04/2015	09/01/2037	The Depository Trust Company,	Refund ROPs items #1 through #5 per DOF approval	Vista RDA	19,924,916	N	$3,371,744	-	-	-	3,064,497	-	$3,064,497	-	-	-	307,247	-	$307,247

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Item #	Project Name	Obligation Type	Agreement Execution Date	Agreement Termination Date	Payee	Description	Project Area	Total Outstanding Obligation	Retired	**ROPS 26-27 Total**	**ROPS 26-27A (Jul - Dec)**					**26-27A Total**	**ROPS 26-27B (Jan - Jun)**					**26-27B Total**
											Fund Sources						**Fund Sources**					
											Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF		Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF	
					New York	letter dated 12/ 19/2014																
75	2015 Tax Allocation Bonds Series B-2	Bonds Issued After 12/31/10	03/04/ 2015	09/01/2025	The Depository Trust Company, New York	Refund ROPs items #1 through #5 per DOF approval letter dated 12/ 19/2014	Vista RDA	-	Y	$-	-	-	-	-	-	$-	-	-	-	-	-	$-
76	Legal Services Agreement	Legal	07/01/ 2016	06/30/2025	City of Vista	Defense Costs of Lawsuit filed against SA		-	N	$-	-	-	-	-	-	$-	-	-	-	-	-	$-

Vista
Recognized Obligation Payment Schedule (ROPS 26-27) - Report of Cash Balances
July 1, 2023 through June 30, 2024
(Report Amounts in Whole Dollars)

Pursuant to Health and Safety Code section 34177 (l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation.

A	B	C	D	E	F	G	H
		Fund Sources					
		Bond Proceeds		Reserve Balance	Other Funds	RPTTF	
	ROPS 23-24 Cash Balances (07/01/23 - 06/30/24)	Bonds issued on or before 12/31/10	Bonds issued on or after 01/01/11	Prior ROPS RPTTF and Reserve Balances retained for future period(s)	Rent, grants, interest, etc.	Non-Admin and Admin	**Comments**
1	**Beginning Available Cash Balance (Actual 07/01/23)** RPTTF amount should exclude "A" period distribution amount.	2,031,500	7,475,879	-	1,146,172	805,337	
2	**Revenue/Income (Actual 06/30/24)** RPTTF amount should tie to the ROPS 23-24 total distribution from the County Auditor-Controller	2,421,577	10,743,567	-	1,407,481	5,333,113	
3	**Expenditures for ROPS 23-24 Enforceable Obligations (Actual 06/30/24)**	2,421,579	10,744,225	-	1,145,523	5,866,334	
4	**Retention of Available Cash Balance (Actual 06/30/24)** RPTTF amount retained should only include the amounts distributed as reserve for future period(s)						
5	**ROPS 23-24 RPTTF Prior Period Adjustment** RPTTF amount should tie to the Agency's ROPS 23-24 PPA form submitted to the CAC		No entry required			272,116	
6	**Ending Actual Available Cash Balance (06/30/24) C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)**	**$2,031,498**	**$7,475,221**	**$-**	**$1,408,130**	**$-**	

Vista
Recognized Obligation Payment Schedule (ROPS 26-27) - Notes
July 1, 2026 through June 30, 2027

Item #	Notes/Comments
6	
8	Final payment was made in FY 25/26
9	
10	
13	The outstanding amount is the correction of the interest accrual method. The interest should have been accrued 10% per annum, not compounded. See attached schedule
40	
43	
58	
64	
68	
70	
73	
74	
75	Final payment was made in FY 25/26
76	