

# OFFICE OF THE AUDITOR-CONTROLLER

**SIMONA PADILLA-SCHOLTENS**  
COUNTY AUDITOR-CONTROLLER

675 TEXAS STREET, SUITE 2800  
FAIRFIELD, CALIFORNIA 94533-6338  
PHONE (707) 784-6280  
FAX (707) 784-3559



**PHYLLIS TAYNTON**  
ASSISTANT AUDITOR-CONTROLLER

SENT VIA E-MAIL ([bleland@ci.fairfield.ca.us](mailto:bleland@ci.fairfield.ca.us)) ([Swurst@sco.ca.gov](mailto:Swurst@sco.ca.gov))

April 13, 2009

Mr Robert Leland  
Finance Director  
1000 Webster Street  
Fairfield, CA 94533

Re: Finding and Concurrence – AB 1389

Dear Bob:

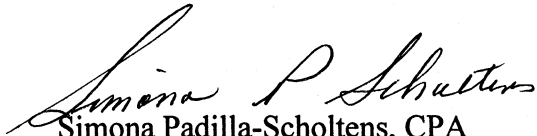
In response to your Statement of Dispute dated January 22, 2009 submitted to the State Controller's Office and pursuant to the provisions of AB1389, the Solano County Auditor-Controller's Office is filing a Finding and Concurrence. It will be filed with the State Controller's Office. The following items are addressed in this document:

1. The "disputed matter" which you referred to has to do with the methodology which you followed regarding the use of certain data which your consultant HDL pointed out. You contend only current secured and unsecured roll should be included in the calculation of the AB1290 pass-through.
2. We believed the calculation of the pass-through under AB1290 include current secured, unsecured, supplemental, escapes, and unitary.
3. In our validation of the final data you submitted as your agency's AB1389 report to the State Controller's Office which HDL prepared, we found no exception in the calculation of the information our office was required to review. It appears HDL used the methodology which includes everything other than the current secured and unsecured. Therefore, we found no basis of any dispute as far as the data you submitted to the State Controller's Office.

4. We continue to believe the methodology which includes everything is correct and in your letter to the State Controller's Office this is the area where we disagree.

We concur that we have a disagreement in the methodology as described above.

Sincerely,

  
Simona Padilla-Scholtens, CPA  
Auditor-Controller