



Auditor-Controller/Treasurer/Tax Collector

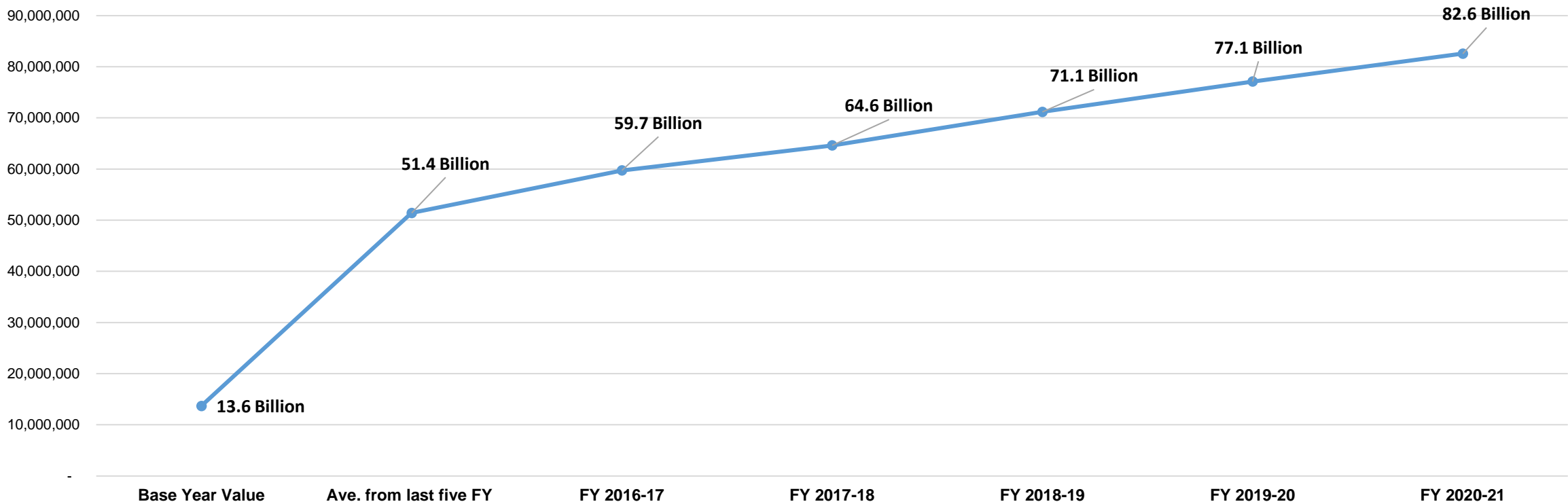
# Annual RDA Dissolution Status Report

Linda Santillano  
Chief Deputy, Property Tax Division  
December 13, 2021

- **FY2020-21 Redevelopment Property Tax Trust Fund (RPTTF) Distribution Statistics:**
  - RDA Incremental Growth
  - RPTTF Collections
  - County Auditor-Controller Administrative Costs
  - Pass-through Payments to ATEs
  - Annual Recognized Obligation Payment Schedules and Agency Administrative Cost Allowance
    - Summary of CWOB Actions on ROPS and DOF approval/denials
  - Prior Period Adjustment Reviews
  - Residual Distributions
- **Dissolution Status Update**
  - Asset Dispositions
  - Last and Final ROPS
  - Formal Successor Agency Dissolutions

# RDA Incremental Growth Since Dissolution

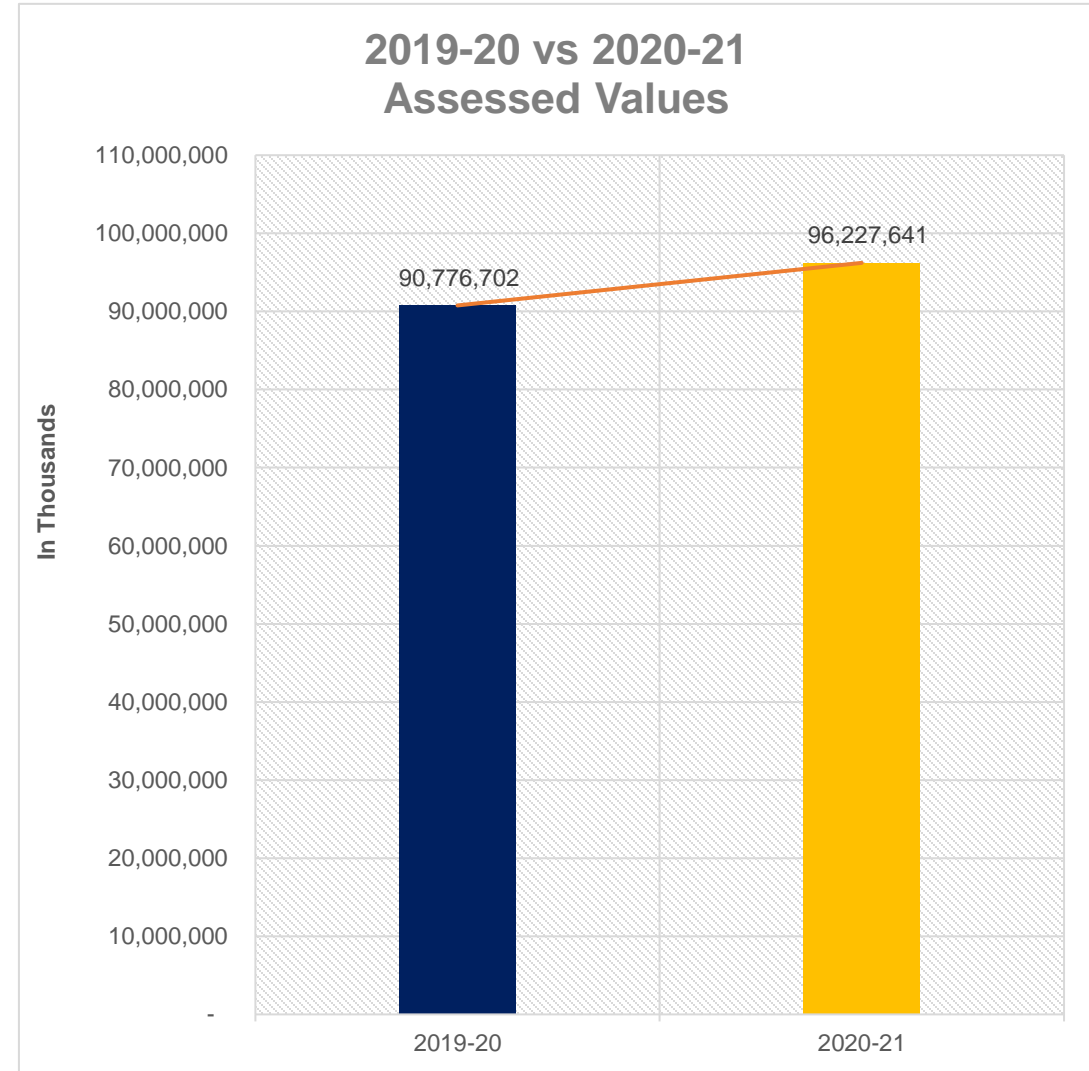
Countywide Overview of RDA Incremental Value  
(IN THOUSANDS)



Ensen Mason CFA, CPA, MBA  
Auditor-Controller/Treasurer/Tax Collector

# RDA Incremental Value Growth

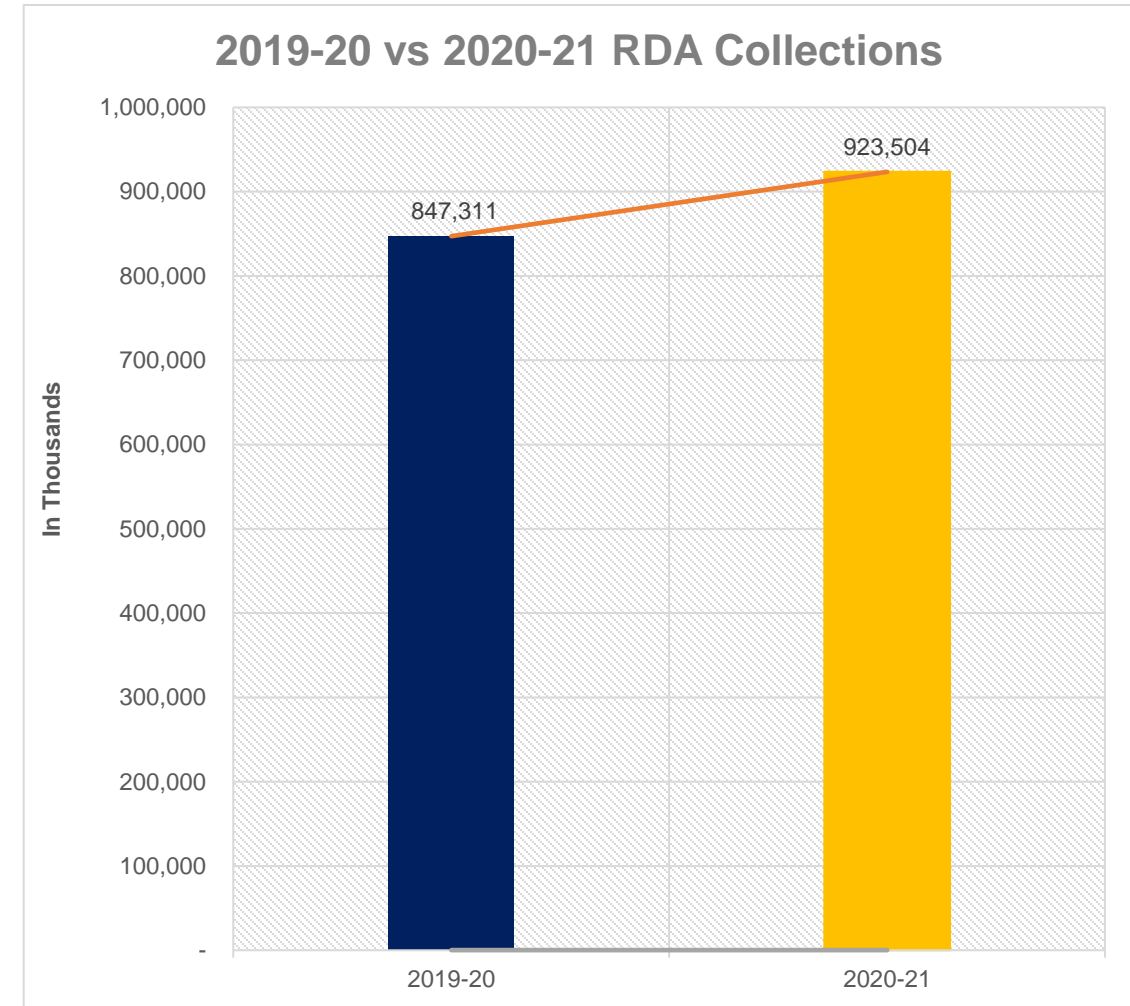
SUCCESSOR AGENCY	2019-20	2020-21	Δ
ADELANTO	1,113,971	1,241,884	11.48%
APPLE VALLEY	1,049,452	1,099,183	4.74%
BARSTOW	739,152	767,067	3.78%
BIG BEAR LAKE	829,133	858,764	3.57%
CHINO	3,584,299	3,830,360	6.86%
COLTON	1,317,645	1,393,985	5.79%
FONTANA	15,515,200	16,547,349	6.65%
GRAND TERRACE	1,158,029	1,206,855	4.22%
HESPERIA	5,277,296	5,629,142	6.67%
HIGHLAND	1,374,868	1,439,360	4.69%
IVDA	8,399,741	8,744,104	4.10%
LOMA LINDA	1,141,574	1,171,619	2.63%
MONTCLAIR	2,149,314	2,255,491	4.94%
NEEDLES	85,493	92,786	8.53%
ONTARIO	7,228,920	7,692,518	6.41%
RANCHO CUCAMONGA	12,290,266	12,912,457	5.06%
REDLANDS	1,061,666	1,124,984	5.96%
RIALTO	5,657,047	6,261,431	10.68%
SAN BERNARDINO CITY	4,521,794	4,820,524	6.61%
SAN BERNARDINO COUNTY	2,371,856	2,410,956	1.65%
TWENTY-NINE PALMS	424,888	446,378	5.06%
UPLAND	2,124,696	2,216,980	4.34%
VICTORVILLE	1,118,094	1,134,879	1.50%
VVEDA	9,350,214	9,990,094	6.84%
YUCAIPA	346,428	373,059	7.69%
YUCCA VALLEY	545,668	565,433	3.62%
<b>TOTAL IN THOUSANDS</b>	<b>90,776,702</b>	<b>96,227,641</b>	<b>6.00%</b>



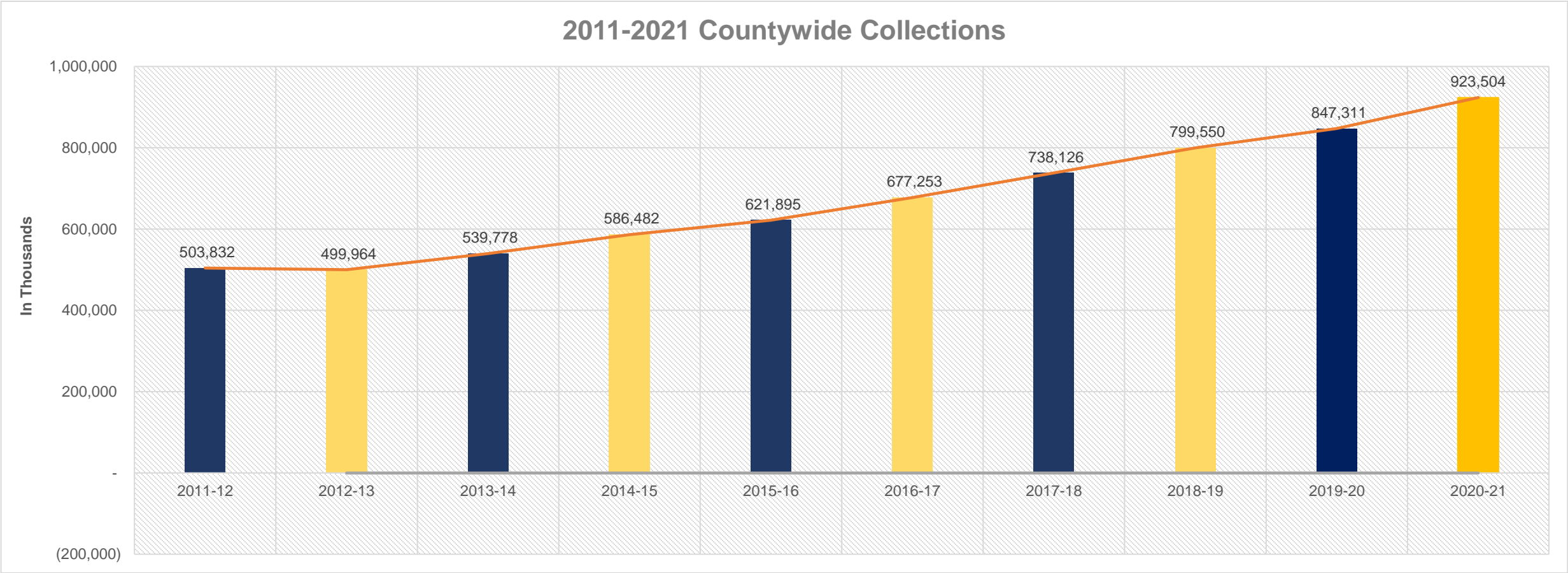


# Collections Deposited to RPTTF

SUCCESSOR AGENCY	2019-20	2020-21	Δ
ADELANTO	11,084	11,821	6.65%
APPLE VALLEY	6,685	7,283	8.94%
BARSTOW	6,029	6,309	4.65%
BIG BEAR LAKE	7,861	8,302	5.61%
CHINO	37,550	39,238	4.50%
COLTON	14,164	15,502	9.45%
FONTANA	159,027	170,849	7.43%
GRAND TERRACE	12,491	13,166	5.40%
HESPERIA	38,527	42,157	9.42%
HIGHLAND	13,372	14,438	7.97%
IVDA	79,569	89,052	11.92%
LOMA LINDA	12,075	13,064	8.19%
MONTCLAIR	18,869	21,178	12.24%
NEEDLES	551	627	13.72%
ONTARIO	69,382	74,916	7.98%
RANCHO CUCAMONGA	125,441	138,950	10.77%
REDLANDS	9,713	10,828	11.48%
RIALTO	59,149	66,649	12.68%
SAN BERNARDINO CITY	51,162	55,065	7.63%
SAN BERNARDINO COUNTY	17,248	18,443	6.93%
TWENTY-NINE PALMS	2,444	2,699	10.44%
UPLAND	18,937	20,041	5.83%
VICTORVILLE	10,579	10,082	-4.70%
VVEDA	58,832	65,940	12.08%
YUCAIPA	3,142	3,275	4.23%
YUCCA VALLEY	3,428	3,630	5.89%
<b>TOTAL IN THOUSANDS</b>	<b>847,311</b>	<b>923,504</b>	<b>8.99%</b>



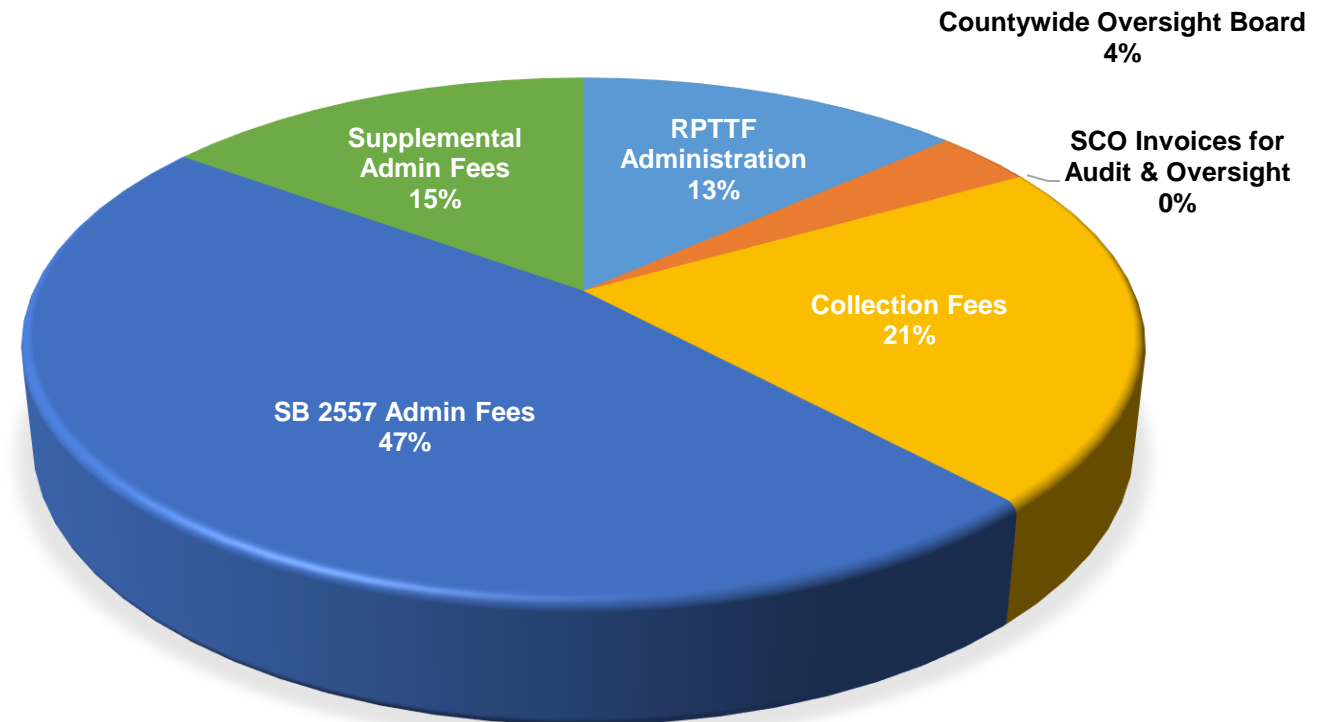
# Collections Deposited to RPTTF Since Dissolution



# County Auditor-Controller Admin Cost Charged for FY2021

Administrative Costs	Total	% of share
<b>RPTTF Administration</b>	<b>1,434,417</b>	<b>13%</b>
<b>Countywide Oversight Board</b>	<b>371,638</b>	<b>3%</b>
<b>SCO Invoices for Audit &amp; Oversight</b>	<b>-</b>	<b>0%</b>
<b>Collection Fees</b>	<b>2,292,790</b>	<b>21%</b>
<b>SB 2557 Admin Fees</b>	<b>5,055,500</b>	<b>47%</b>
<b>Supplemental Admin Fees</b>	<b>1,613,341</b>	<b>15%</b>
<b>Total Administrative Distributions</b>	<b>10,767,686</b>	<b>100%</b>

TOTAL ADMIN COSTS DEDUCTED FROM RPTTF

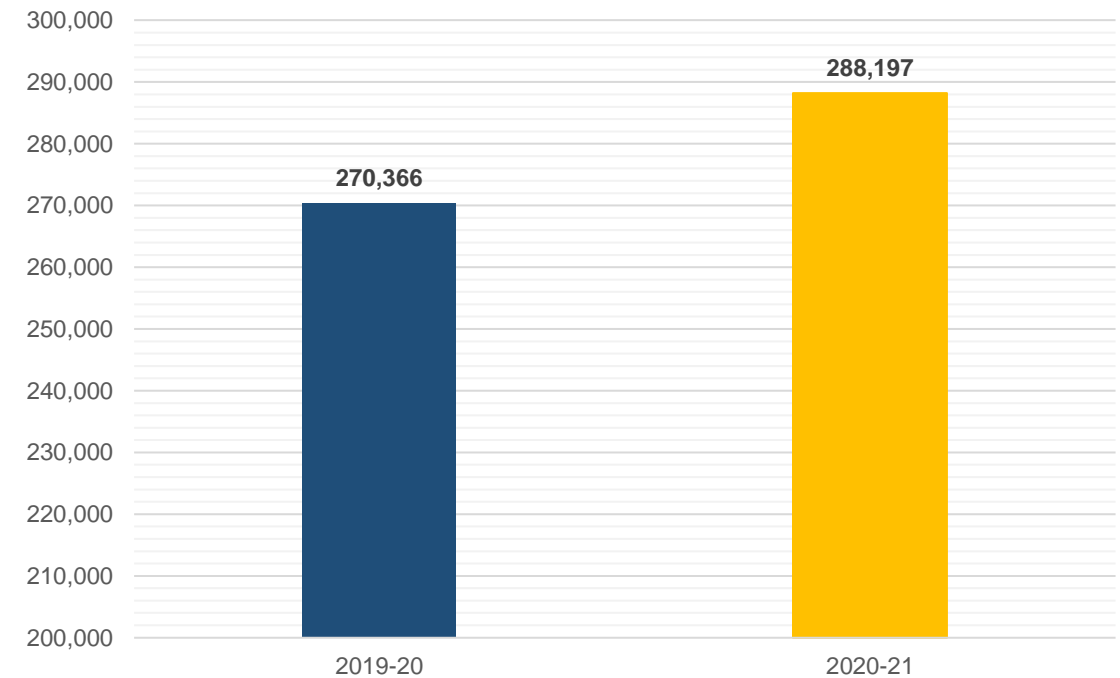


# Pass-through Payments to ATEs

- Total pass-through payments to Affected Taxing Entities (ATEs) increased by 6.59% in FY2020-21.

AFFECTED TAXING ENTITIES	2019-20	2020-21	Δ
CITIES	16,034	17,714	10.48%
COUNTY	68,784	69,757	1.41%
SPECIAL DISTRICTS	103,585	110,007	6.20%
K-12 SCHOOLS	57,775	63,545	9.99%
COMMUNITY COLLEGES	8,132	9,056	11.35%
COE	2,332	2,569	10.16%
ERAF	13,724	15,549	13.29%
<b>TOTAL</b>	<b>270,366</b>	<b>288,197</b>	<b>6.59%</b>

FY2019-20 vs FY2020-21 Pass-through Distributions (in thousands)

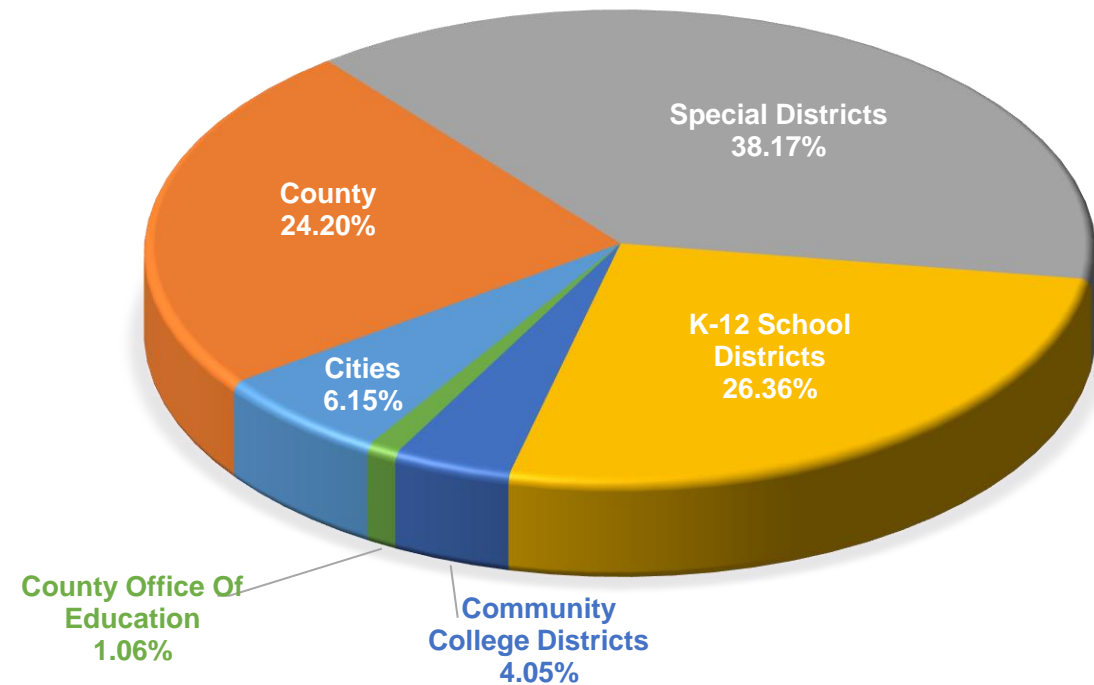


# Pass-through Payments to ATEs for FY2020-21

- Payments to Special District includes pass-throughs for debt service overrides.
- Payments to School Districts includes eligible allocations from ERAF (\$15.5 million).

AFFECTED TAXING ENTITIES	TOTAL PASS-THROUGH DISTRIBUTION (in thousands)	% OF SHARE
Cities	17,714	6%
County	69,757	24%
Special Districts	110,007	38%
K-12 School Districts	75,977	26%
Community College Districts	11,678	4%
County Office of Education	3,064	1%
TOTAL	288,197	100%

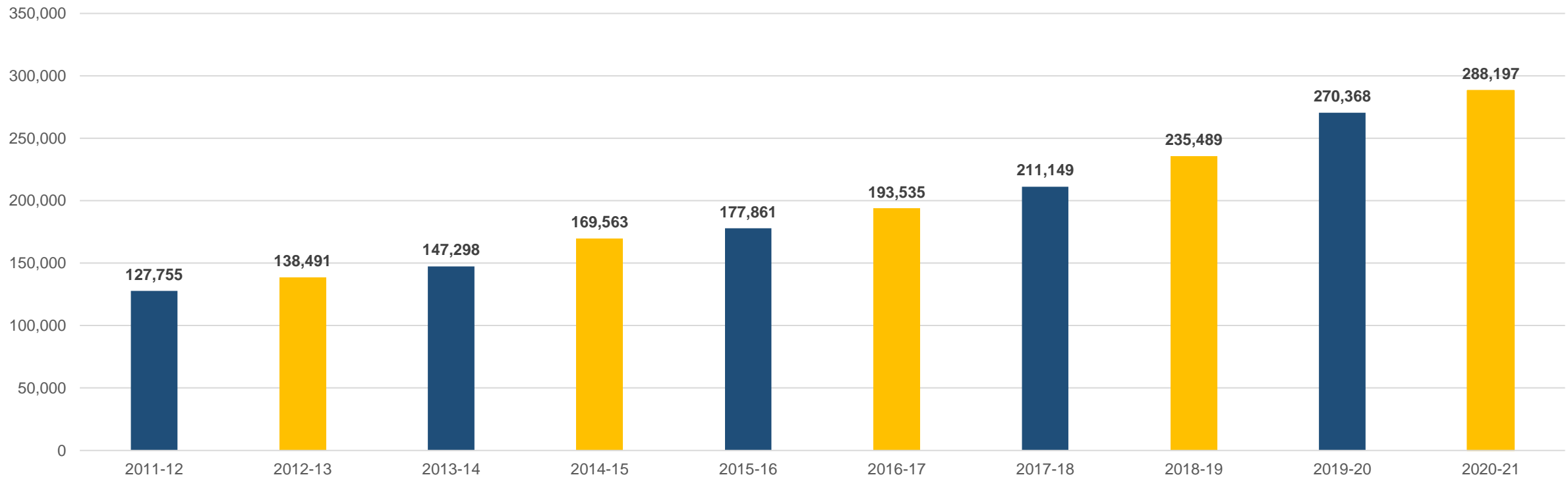
TOTAL PASS-THROUGH DISTRIBUTION - FY2020-21



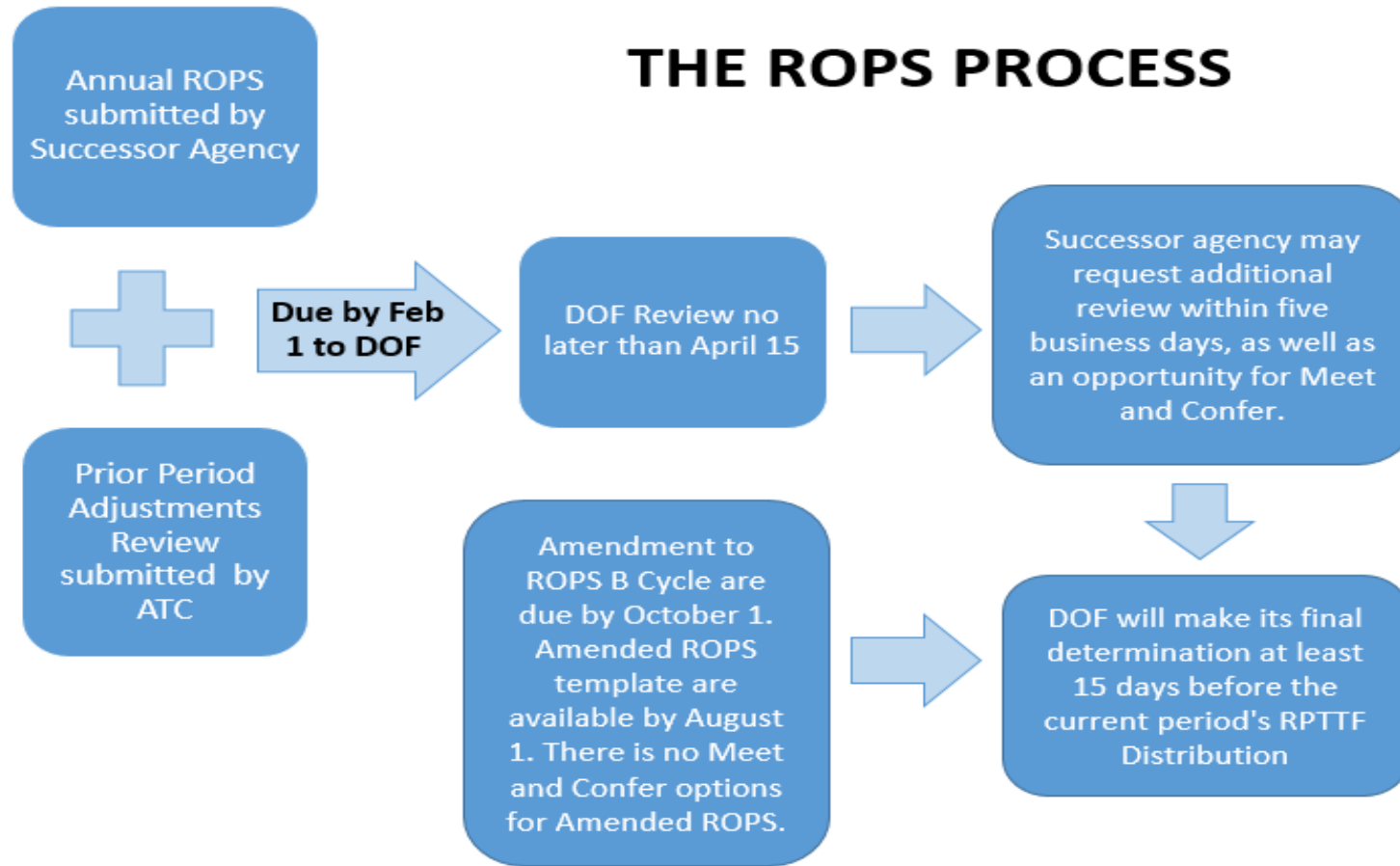
# Pass-through Payments to ATEs by Year

- FY2020-21 pass-through payments have increased by 125.59% since FY2011-12

FY2011-12 to FY2020-21 Countywide Pass-through Distributions (in thousands)



# ROPS/ACA Distributions to Successor Agencies



# Summary of Annual ROPS Approved by the CWOB in FY20-21

Annual ROPS 2021-22				
Ref. #	Successor Agency	Meeting Date	Transaction Amount	DOF Review Results
1.1	Needles	12/14/2020	\$ 50,080	Approved by DOF on 3/29/2021 with an adjustment of \$111,498
1.2	San Bernardino	12/14/2020	12,169,429	Approved by DOF on 3/24/2021
1.3	29 Palms	12/14/2020	986,850	Approved by DOF on 3/18/2021
1.4	Yucca Valley	12/14/2020	753,914	Deferred to 1/14/2021. Approved by DOF on 3/24/2021 with an adjustment of \$7,852
1.5	Adelanto	1/14/2021	4,877,116	Approved by DOF on 4/6/2021, noted excessive Admin allowance
1.6	Apple Valley	1/14/2021	1,004,650	Approved by DOF on 3/24/2021, noted excessive Admin allowance
1.7	Barstow	1/14/2021	903,314	Approved by DOF on 3/24/2021, noted excessive Admin allowance
1.8	Big Bear Lake	1/14/2021	1,175,965	Approved by DOF on 3/24/2021, noted excessive Admin allowance
1.9	Chino	1/14/2021	3,764,510	Approved by DOF on 4/6/2021, noted excessive Admin allowance
1.10	Fontana	1/14/2021	35,821,251	Approved by DOF on 4/13/2021 with adjustment, Item 94, \$174,128 denied
1.11	Hesperia	1/14/2021	9,850,180	Approved by DOF on 4/7/2021. Item 81 denied and Item 76 reclassified; adjustment of \$233,141





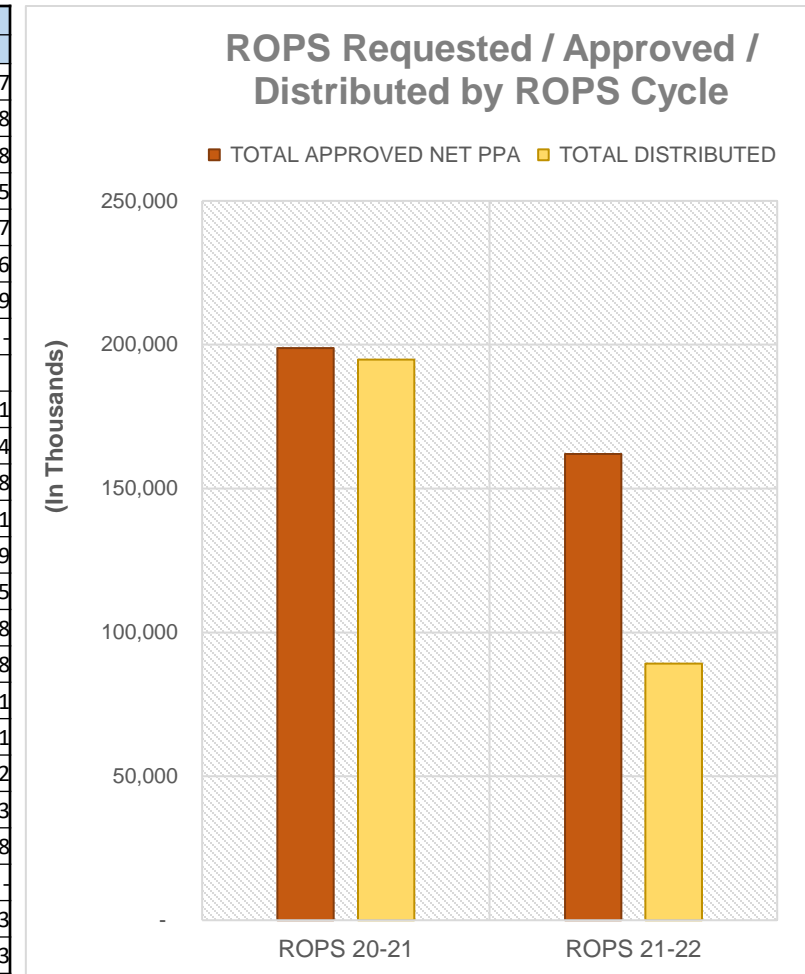
# Summary of Annual ROPS Approved by the CWOB in FY20-21

Annual ROPS 2021-22				
Ref. #	Successor Agency	Meeting Date	Transaction Amount	DOF Review Results
1.12	IVDA	1/14/2021	\$ 16,976,509	Approved by DOF on 4/7/2021, noted excessive Admin allowance
1.13	Loma Linda	1/14/2021	4,954,045	Approved by DOF on 3/26/2021 with adjustment of \$76,881, Items 7 and 14 \$0, partial reclass of Item 15
1.14	Montclair	1/14/2021	3,275,769	Approved by DOF on 3/18/2021
1.15	Ontario	1/14/2021	11,022,065	Approved by DOF on 4/7/2021 with adjustment of \$691,031, reclassified Item 3
1.16	Rancho Cucamonga	1/14/2021	27,305,775	Approved by DOF on 3/10/2021, noted excessive Admin allowance
1.17	Redlands	1/14/2021	2,612,651	Approved by DOF on 4/7/2021 with adjustment of \$303,763, reclassified Item 42
1.18	Rialto	1/14/2021	11,229,456	Approved by DOF on 3/25/2021, noted excessive Admin allowance
1.19	Upland	1/14/2021	3,391,658	Approved by DOF on 4/1/2021 with adjustment of \$118,319 on Item #23; noted excessive Admin allowance,
1.20	VVEDA	1/14/2021	22,193,983	Approved by DOF on 4/7/2021
1.21	Victorville	1/14/2021	3,681,085	Approved by DOF on 4/7/2021 with adjustments, \$3,609,523; Items 1-4, 33-35, 49, 55 reclassified
1.22	Yucaipa	1/14/2021	631,965	Amended by CWOB, Item Superseded on 1/25/2021. Approved by DOF on 4/1/2021, noted excessive Admin allowance
1.23	SB County	1/14/2021	7,049,851	Approved by DOF on 4/7/2021 with adjustments, \$2,280,130. Agency withdrew request for Item 52; Item 58 partially reclassified; DOF noted excessive Admin allowance.



# ROPS/ACA Distributions to Successor Agencies

SUCCESSOR AGENCY	REQUESTED ROPS 20-21	APPROVED ROPS 20-21	DISTRIBUTED ROPS 20-21	REQUESTED ROPS 21-22	APPROVED ROPS 21-22	DISTRIBUTED * ROPS 21-22
ADELANTO	5,663,141	4,223,663	4,223,663	4,877,116	4,873,712	2,946,777
APPLE VALLEY	2,864,920	2,864,920	2,864,920	1,004,650	998,298	566,098
BARSTOW	1,218,757	1,179,722	1,179,722	903,314	871,241	818,588
BIG BEAR LAKE	1,181,980	1,174,938	1,174,938	1,175,965	1,143,276	915,725
CHINO	6,660,400	4,635,089	4,635,089	3,764,510	1,542,817	585,167
COLTON **	2,313,562	2,313,562	2,313,562	1,645,815	1,645,815	3,076
FONTANA	40,467,793	40,074,653	36,107,235	35,821,251	35,775,429	15,836,009
GRAND TERRACE **	305,438	283,438	283,438	--	--	--
HESPERIA	9,534,139	9,262,827	9,262,827	9,850,180	9,396,970	--
HIGHLAND **	3,677,192	3,677,192	3,677,192	3,674,723	3,674,723	1,683,661
INLAND VALLEY DEVT AGENCY	54,646,999	22,701,117	22,701,117	16,976,509	16,965,558	8,475,274
LOMA LINDA	5,116,699	3,843,581	3,843,581	4,954,045	4,854,171	2,384,938
MONTCLAIR	1,414,605	1,231,015	1,231,015	3,275,769	3,268,194	619,231
NEEDLES	161,703	--	--	50,080	157,222	146,519
ONTARIO	12,176,736	9,301,025	9,301,025	11,022,065	7,099,092	5,478,125
RANCHO CUCAMONGA	28,014,176	27,365,872	27,365,872	27,305,775	26,646,577	9,895,808
REDLANDS	1,743,499	2,665,239	2,665,239	2,612,651	2,916,186	312,898
RIALTO	11,198,924	11,139,995	11,139,995	11,229,456	7,006,040	3,626,111
SAN BERNARDINO CITY	16,046,691	15,727,091	15,727,091	12,169,429	11,381,184	9,646,531
SAN BERNARDINO COUNTY	8,044,447	8,000,437	8,000,437	7,049,851	4,731,136	1,268,982
TWENTY-NINE PALMS	968,169	955,015	955,015	986,850	757,008	446,283
UPLAND	3,384,583	3,384,583	3,384,583	3,391,658	3,176,542	2,693,578
VICTORVILLE	3,673,337	3,183,339	3,183,339	3,681,085	--	--
VVEDA	22,842,037	18,177,576	18,177,576	22,193,983	11,885,941	3,977,103
YUCAIPA	669,452	630,180	630,180	631,965	599,282	387,043
YUCCA VALLEY **	834,414	834,325	834,325	753,914	616,307	241,705
<b>TOTAL</b>	<b>244,823,793</b>	<b>198,830,394</b>	<b>194,862,976</b>	<b>191,052,609</b>	<b>161,982,721</b>	<b>89,236,010</b>



\*ROPS 21-22B will be distributed on January 2, 2022

\*\*Agency has Last & Final ROPS Approved



# Annual ROPS Summary

ROPS PERIOD	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED
ROPS 2020-21	244,823,793	(32,505,842)	(13,487,557)	198,830,394	194,862,976
ROPS 2021-22	191,002,609	(6,601,616)	(22,418,272)	161,982,721	89,236,010*
TOTAL	435,826,402	(39,107,458)	(35,905,829)	360,813,115	284,098,986

\*ROPS 2021-22B disbursement, \$72.7 million, will occur on 1/2/2022.

- ROPS items denied or adjusted are attributed to the following:
  - Funding source was reclassified based on available funds.
  - Amount was partially approved based on documentation presented to DOF.
  - ROPS item is not an enforceable obligation pursuant to HSC section 34171(d)(1) .
  - Former RDA is not a party to the agreement or contract.
  - Item is currently the subject of litigation. This item will continue to be denied until the matter is resolved.
  - Agreement does not require RPTTF Funding.
  - Error on successor agency's requested amount. DOF readjusted the amount to reflect the correct scheduled payment.
  - Duplicated items were requested.
  - Promissory note presented expired and does not include a continuation past that period.
  - The claimed administrative costs exceeded the limit set by HSC section 34171(b)(3).

# Prior Period Adjustments (PPA)

- Per HSC 34186 (a), Agencies are required to report differences between actual payments and past estimated obligations.
- Per HSC 34186 (c), Agencies are required to submit their PPA to DOF by October 1.
- PPA does not require Oversight Board approval prior to submission.
- Auditor-Controller reviews and submits their PPA findings to DOF by February 1.
- Amounts are used to offset RPTTF distributions on next Agency ROPS.

ROPS Category	ROPS 17-18 PPA (adj. ROPS 20-21)			ROPS 18-19 PPA (adj. ROPS 21-22)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
Non-Admin	13,794,569	14,501,555	706,986	21,331,979	21,791,632	459,653
Admin	663,547	1,029,192	365,645	753,896	772,858	18,962
<b>Total</b>	<b>14,458,116</b>	<b>15,530,747</b>	<b>1,072,631</b>	<b>22,085,875</b>	<b>22,564,490</b>	<b>478,615</b>

\*DOF made an adjustment of \$1,331,789 on the ROPS 17-18 PPA findings reported after Adelanto and Apple Valley where able to provide additional information and documentation for consideration. On ROPS 18-19 PPA DOF made a \$557 adjustments for VVEDA and there was an excess PPA amount that will roll over for Victorville.

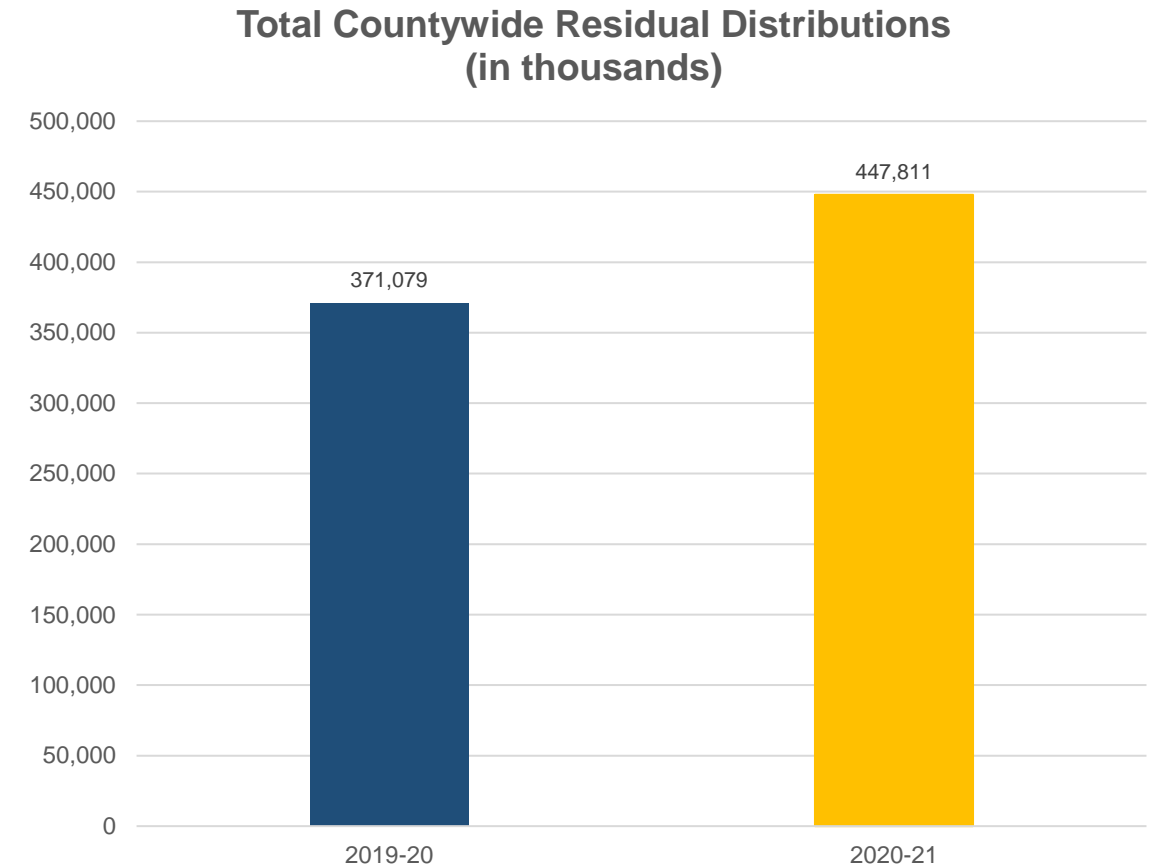
# Prior Period Adjustments

- Common PPA Findings:
  - Actual amount expended was less than amount estimated on ROPS
  - Cash amounts on hand with trustees reduce actual debt service payments
  - Documentation to support actual amounts not submitted
  - Expenses actually incurred by City, not Successor Agency
  - Allocation of expenses not supported by cost allocation plan or any documentation on how cost was allocated

Successor Agency	PPA 17-18 (adj. ROPS 20-21)			PPA 18-19 (adj. ROPS 21-22)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
RS01 ADELANTO	1,276,319	1,711,808	435,489	-	3,404	3,404
RS02 APPLE VALLEY	-	218,051	218,051	8,207	6,352	(1,855)
RS03 BARSTOW	5,000	39,035	34,035	44,378	32,073	(12,305)
RS04 BIG BEAR	7,042	7,042	-	26,005	32,689	6,684
RS05 CHINO	2,025,311	2,025,311	-	1,983,371	2,221,693	238,322
RS06 COLTON *	8	184,069	184,061	69,233	69,233	-
RS07 FONTANA	123,742	207,776	84,034	45,822	45,822	-
RS08 GRAND TERRACE *	-	-	-	-	-	-
RS09 HESPERIA	271,312	271,312	-	220,069	220,069	-
RS10 HIGHLAND *	517,374	526,684	9,310	2	42,418	42,416
RS11 IVDA	51,820	51,820	-	10,951	10,951	-
RS12 LOMA LINDA	1,242,104	1,242,109	5	12,591	22,993	10,402
RS13 MONTCLAIR	9,224	9,224	-	7,575	7,575	-
RS14 NEEDLES	370	648	278	4,355	4,355	-
RS15 ONTARIO	2,858,615	2,858,615	-	3,228,414	3,231,942	3,528
RS16 RANCHO CUCAMONGA	466,639	648,304	181,665	659,198	659,198	-
RS17 REDLANDS	-	-	-	-	228	228
RS18 RIALTO	52,269	58,929	6,660	4,076,315	4,223,416	147,101
RS19 SAN BERNARDINO	218,990	219,026	36	781,024	788,245	7,221
RS20 SAN BERNARDINO COUNTY	158,034	44,010	(114,024)	15,761	38,585	22,824
RS21 29 PALMS	13,145	13,154	9	229,842	229,842	-
RS22 UPLAND	-	-	-	78,497	96,797	18,300
RS23 VICTORVILLE	481,970	489,998	8,028	114,962	105,572	(9,390)
RS24 VICTOR VALLEY	4,643,179	4,664,461	21,282	10,302,042	10,308,599	557
RS25 YUCAIPA	35,560	39,272	3,712	31,506	32,683	(1,177)
RS26 YUCCA VALLEY	89	89	-	129,755	129,755	-
<b>Total</b>	<b>14,458,116</b>	<b>15,530,747</b>	<b>1,072,631</b>	<b>22,085,875</b>	<b>22,564,490</b>	<b>478,615</b>

# Residual Distributions to ATEs FY2019-20 vs 2020-21

Affected Taxing Entity	2019-20	2020-21	Δ
Cities	38,555	41,364	7.29%
County	37,951	62,413	64.46%
Special Districts	52,699	89,586	69.99%
K-12 Schools	122,710	136,029	10.85%
Community Colleges	18,995	20,426	7.53%
COE	3,030	3,662	20.87%
ERAF - K-12 School	82,513	80,116	-2.91%
ERAF - Community College	12,384	12,039	-2.79%
ERAF - COE	2,242	2,176	-2.92%
<b>Total</b>	<b>371,079</b>	<b>447,811</b>	<b>20.68%</b>

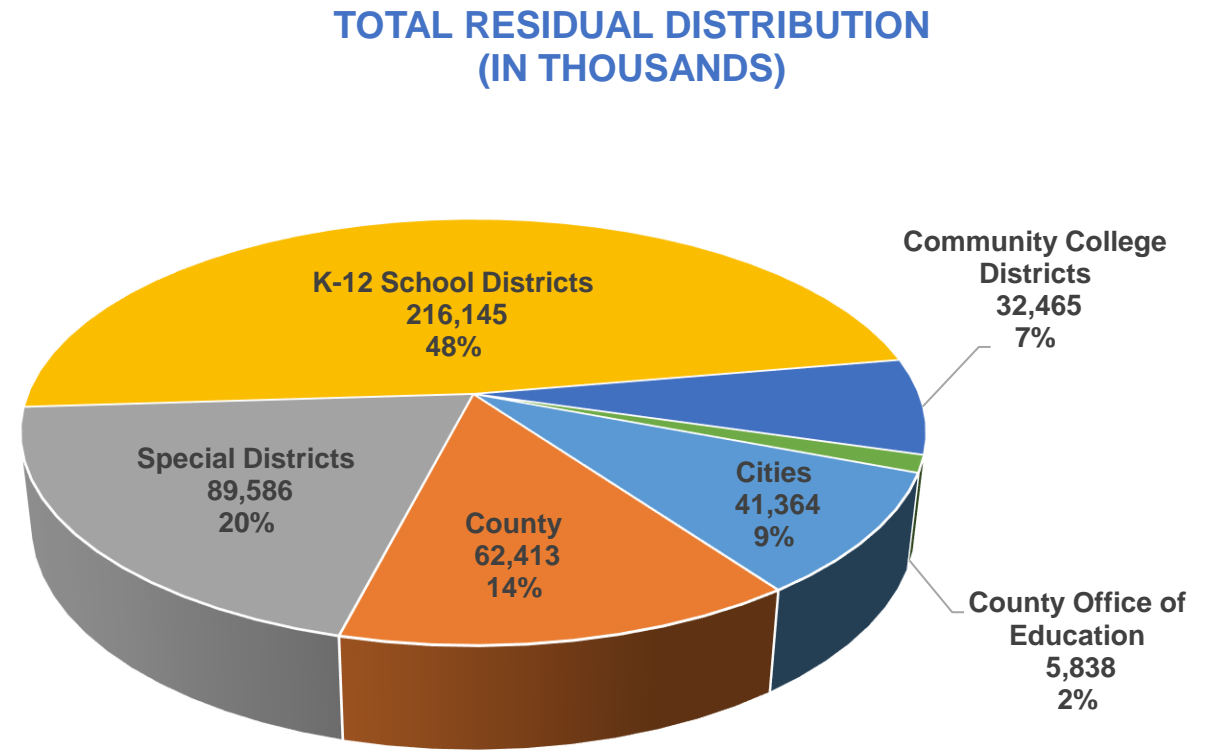


*Residual calculation methodology changed in FY2020-21 due to the implementation of the appellate court decision, City of Chula Vista vs. Sandoval 49 Cal.App.5th 539 (2020), available at <https://www.courts.ca.gov/opinions/archive/C080711.PDF>, which decided that residual should be distributed based on ATE pro rata percentage share without regard to pass-through payments already made to agencies.*



# Residual Distributions to ATEs for FY2020-21

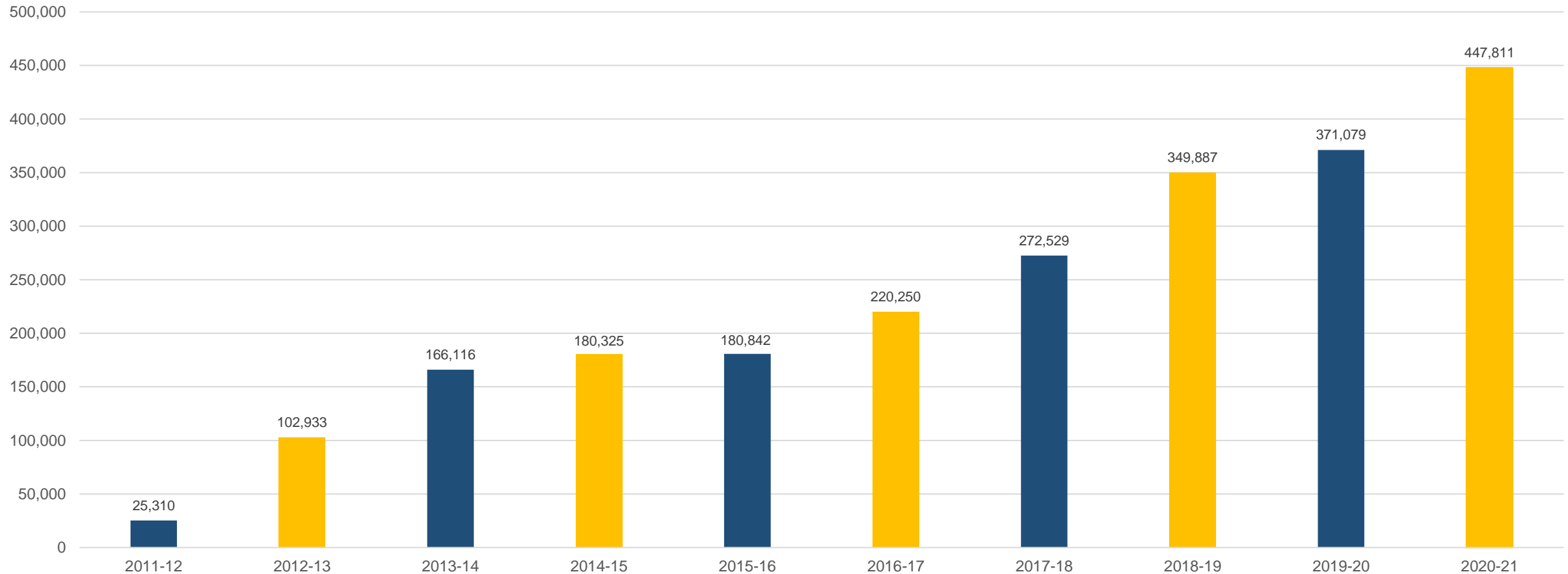
AFFECTED TAXING ENTITIES	TOTAL RESIDUAL DISTRIBUTION (IN THOUSANDS)	%
Cities	41,364	9%
County	62,413	14%
Special Districts	89,586	20%
K-12 School Districts	216,145	48%
Community College Districts	32,465	7%
County Office of Education	5,838	2%
<b>TOTAL</b>	<b>447,811</b>	<b>100%</b>



*Residual payments to Special Districts include funds attributable to debt service overrides not required for Agency debt service per SB107.  
Residual payments to Local Education Agencies include allocations of residual from ERAF in the amount of \$94.3 million.*

# Residual Distributions to ATEs by Year

Total Countywide Residual Distributions (in thousands)







Auditor-Controller/Treasurer/Tax Collector

## RDA Dissolution – Other Wind-Down Activities

# Status on Dissolution Actions Approved by CWOB in FY2020-21

Other Dissolution Items					
Ref. #	SA	Date	Purpose	Est. Transaction Amount	Result
2.1	County	7/13/2020	Bond Refunding	\$ 42,000,000	Approved by DOF on 9/16/2020
2.2	Ontario	7/13/2020	Agreement for EO	--	Denied by DOF on 9/22/2020
2.3	San Bernardino	7/13/2020	Property Disposition	4,500,000	Approved by DOF on 10/22/2020
2.4	San Bernardino	9/14/2020	Property Disposition	--	No action taken by DOF; review not required
2.4	San Bernardino	9/14/2020	Property Disposition	133,000	No action taken by DOF; review not required
2.5	Loma Linda	10/15/2020	Property Disposition	1,525,000	No action taken by DOF; review not required
	CWOB Admin	10/15/2020	Administrative	--	Report on dissolution
	CWOB Admin	12/14/2020	Administrative	--	Establish meeting calendar
2.6	Yucca Valley	3/8/2021	Last & Final ROPS	11,918,151	Approved by DOF on 6/24/2021 with amendments to Items 1 & 3
2.7	San Bernardino	4/5/2021	Bond Refunding	3,790,000	Approved by DOF on 6/11/2021
2.8	Grand Terrace	6/14/2021	Agreement for EO	885,797	No action taken, DOF states amendment is unnecessary
2.8	Grand Terrace	6/14/2021	Agreement for EO	248,636	Approved by DOF on 7/23/2021
	Grand Terrace	6/14/2021	Property Disposition	144,000	No action taken by DOF; review not required
2.9	Grand Terrace	6/14/2021	Last & Final ROPS Amendment	390,355	Approved by DOF on 8/2/2021 with amendment to Admin allowance
	Grand Terrace	6/14/2021	Dissolution	1,120,892	Item deferred to later date in FY 2021-22.
2.10	Ontario	6/14/2021	Property Disposition	172,000	Approved by DOF on 9/3/2021



## Long Range Property Management Plans (LRPMP)

- Agencies with approved LRPMPs may dispose of assets as designated and do not require further DOF approval. Any CWOB action taken related to an approved LRPMP should be consistent therewith.
- Agencies without an approved LRPMP shall get CWOB and DOF approval before taking disposition actions.
  - 22 Agencies have approved LRPMP
  - 4 Agencies do not have approved LRPMP: Big Bear Lake, IVDA, Needles, Ontario

PROPERTY DISPOSITION	TOTAL PARCEL COUNT*	%
FUTURE DEVELOPMENT	284	30%
GOVERNMENT PURPOSE	255	27%
SALE OF PROPERTY	381	41%
TRANSFER PURSUANT TO ENFORCEABLE OBLIGATION	19	2%
<b>TOTAL</b>	<b>939</b>	<b>100%</b>

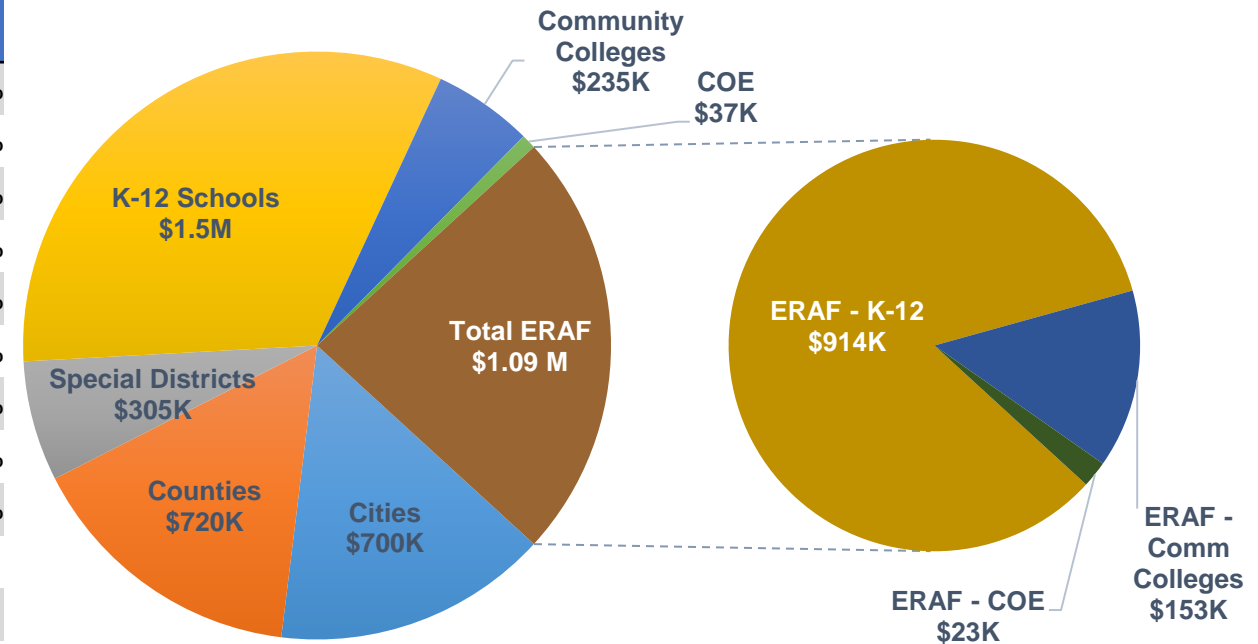
*\*parcel usage based on original Agency plan dispositions; plans may have changed after initial approval*

# Property Dispositions / Asset Liquidation Disbursements

- In FY2020-21, proceeds for 23 parcels were received and distributed to ATEs by ATC

Agency Type	Asset Liquidation	% of Total Distribution
Cities	699,714	15%
County	719,834	16%
Special Districts	305,490	7%
K-12 Schools	1,514,297	33%
Community Colleges	253,138	5%
COE	37,286	1%
ERAF - K-12	914,533	20%
ERAF - Community Colleges	152,990	3%
ERAF - COE	22,555	0%
<b>Total Distributed Remittances</b>	<b>4,619,837</b>	
Total Remittance Distributions to K-14 Schools	2,894,799	
Percentage of Remittance Distributions to K-14 Schools	63%	

Remittances Received from the Sale of Former Redevelopment Agency Property Paid to Affected Taxing Entities



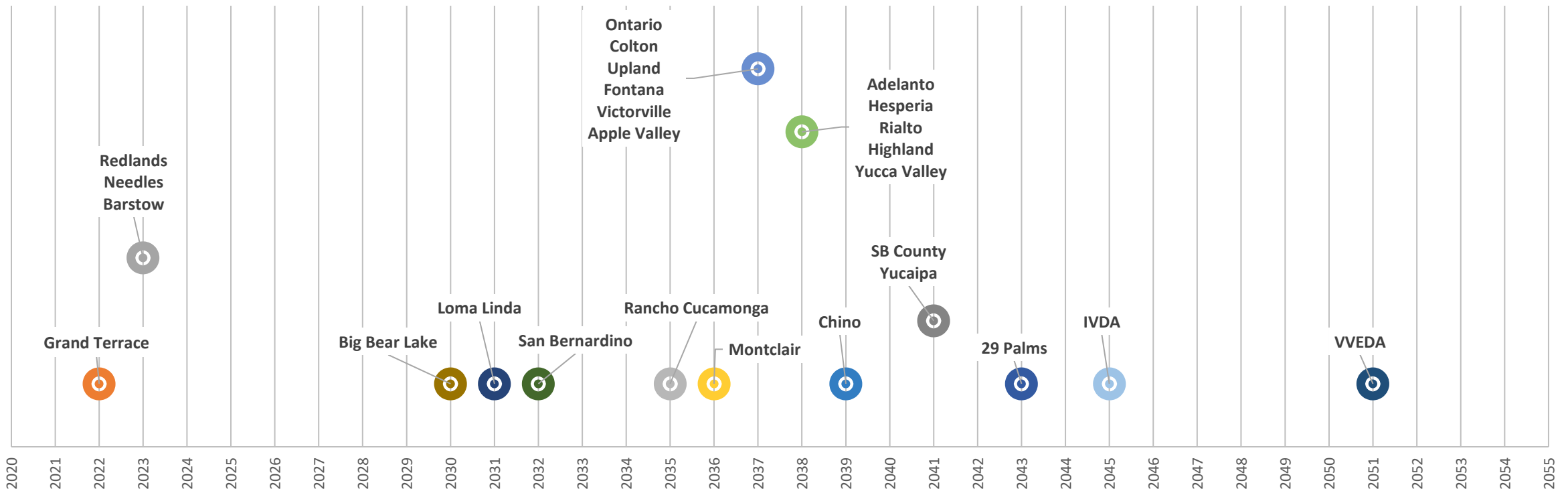
- Successor Agencies will continue to:
  - Submit Annual ROPS for approval to the CWOB and DOF
  - Agencies may transition to a Last & Final ROPS
  - Administer debt/contractual obligations of Agency
  - Pursue bond refinancing if savings can be achieved
  - Submit Prior Period Adjustments to Auditor-Controller and DOF
  - Utilize encumbered bond proceeds for projects that were approved prior to dissolution
  - Develop/dispose of any remaining properties pursuant to approved long range plans or with approval from CWOB

- Last and Final Recognized Obligation Payment Schedules
  - Pursuant to HSC section 34191.6(a), beginning January 1, 2016, agencies that have received a Finding of Completion may submit a Last and Final ROPS if all the following conditions are met:
    - The remaining debt is limited to administrative costs and payments pursuant to enforceable obligations with defined payment schedules including, but not limited to, debt service, loan agreements, and contracts.
    - All remaining obligations have been previously listed on the ROPS and approved for payment by Finance pursuant to HSC section 34177(m) or (o).
    - The agency is not a party to outstanding/unresolved litigation, except as specified in HSC section 34191.6(a)(3).
  - Last and Final ROPS may only be amended two times pursuant to HSC Section 34191.6(c)(2).
  - Currently, 4 Agencies have approved Last and Final ROPS:
    - Colton
    - Grand Terrace (In process of formally dissolving)
    - Highland
    - Yucca Valley

- Per HSC 34187, an Agency can submit request to CWOB to dissolve when the following conditions are met:
  - All of the enforceable obligations on the Recognized Obligation Payment Schedule (ROPS) have been retired or paid off
  - All real property has been disposed of pursuant to HSC section 34181 or 34191.4
  - All outstanding litigation has been resolved
- DOF will approve action within 30 days
- Within 100 days, any remaining assets must be remitted to Auditor-Controller for distribution to ATEs
- CWOB will verify conditions of dissolution are met and issue resolution for Agency to dissolve
- Formal dissolution with CA Board of Equalization
- Pass-through payments to ATEs will cease
- Tax distribution, based on 1% of net assessed valuation, will be allocated via the AB-8 factors
- One (1) Agency is currently approved for final dissolution:
  - Grand Terrace (pending remittance of remaining assets / fund balance)

# Estimated Agency Dissolution Dates

- Based on debt maturity dates, Successor Agencies could dissolve as early as 2022 and as late as 2051.
- Actual dissolution date dependent on filing of resolutions with CWOB and BOE.





# Questions?

## Contact Information:

- **Linda Santillano, Property Tax Division Chief, (909) 382-3189**
- **Franz Zyss, Property Tax Manager, (909) 382-3176**
- **Marlyn Catalon, Property Tax Supervisor, (909) 382-23174**
- **Property Tax General Phone Line, (909) 382-3090**

## Annual ROPS DOF Approval Letters

- 1.1 Needles
- 1.2 San Bernardino
- 1.3 Twentynine Palms
- 1.4 Yucca Valley
- 1.5 Adelanto
- 1.6 Apple Valley
- 1.7 Barstow
- 1.8 Big Bear Lake
- 1.9 Chino
- 1.10 Fontana
- 1.11 Hesperia
- 1.12 IVDA
- 1.13 Loma Linda
- 1.14 Montclair
- 1.15 Ontario
- 1.16 Rancho Cucamonga
- 1.17 Redlands
- 1.18 Rialto
- 1.19 Upland
- 1.20 VVEDA
- 1.21 Victorville
- 1.22 Yucaipa
- 1.23 San Bernardino County

## DOF Approval Letters - Other Dissolution Actions

- **2.1 San Bernardino County**
- **2.2 Ontario**
- **2.3 City of San Bernardino**
- **2.4 City of San Bernardino**
- **2.5 Loma Linda**
- **2.6 Yucca Valley**
- **2.7 City of San Bernardino**
- **2.8 Grand Terrace**
- **2.9 Grand Terrace**
- **2.10 Ontario**



Annual ROPS Approved  
by the CWOB in  
**FY 2020 - 21**





Transmitted via e-mail

March 29, 2021

Sylvia Miledi, Director of Finance  
City of Needles  
817 Third Street  
Needles, CA 92363

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Needles Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 27, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determination:

- Item No. 8 – 1992 Series A Tax Bonds (Principal Only) in the amount of \$140,000. The Agency requested \$111,498 from Reserve Balances and \$28,502 from Redevelopment Property Tax Trust Fund (RPTTF) funding. However, the Agency's fiscal records indicate the Agency does not have the requested \$111,498 Reserve Balances. Therefore, Finance has reclassified \$111,498 from Reserve Balances to RPTTF, approving a total of \$140,000 RPTTF funding.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$157,222, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted item, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>


This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Barbara Dileo, Senior Accountant, City of Needles  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

Approved RPTTF Distribution July 2021 through June 2022			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 39,377	\$ 10,703	\$ 50,080
Administrative RPTTF Requested	0	0	0
<b>Total RPTTF Requested</b>	<b>39,377</b>	<b>10,703</b>	<b>50,080</b>
<b>RPTTF Requested</b>	<b>39,377</b>	<b>10,703</b>	<b>50,080</b>
<u>Adjustment(s)</u>			
Item No. 8	111,498	0	111,498
<b>RPTTF Authorized</b>	<b>150,875</b>	<b>10,703</b>	<b>161,578</b>
<b>Administrative RPTTF Authorized</b>	<b>0</b>	<b>0</b>	<b>0</b>
ROPS 18-19 prior period adjustment (PPA)	(4,356)	0	(4,356)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 146,519</b>	<b>\$ 10,703</b>	<b>\$ 157,222</b>



Transmitted via e-mail

March 24, 2021

Robert D. Field, City Manager  
San Bernardino City  
290 North D Street, 3rd Floor  
San Bernardino, CA 92401

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the San Bernardino City Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on December 29, 2020. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$11,381,184, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

This is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>




This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Lisa Connor, Project Manager, San Bernardino City  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 10,116,128	\$ 1,687,039	\$ 11,803,167
Administrative RPTTF Requested	318,648	47,614	366,262
<b>Total RPTTF Requested</b>	<b>10,434,776</b>	<b>1,734,653</b>	<b>12,169,429</b>
<b>RPTTF Authorized</b>	<b>10,116,128</b>	<b>1,687,039</b>	<b>11,803,167</b>
<b>Administrative RPTTF Authorized</b>	<b>318,648</b>	<b>47,614</b>	<b>366,262</b>
ROPS 18-19 prior period adjustment (PPA)	(788,245)	0	(788,245)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 9,646,531</b>	<b>\$ 1,734,653</b>	<b>\$ 11,381,184</b>



Transmitted via e-mail

March 18, 2021

Frank Luckino, City Manager  
City of Twentynine Palms  
6136 Adobe Road  
Twentynine Palms, CA 92277

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Twentynine Palms Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 18, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$757,008, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

This is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Jim Hamilton, Interim Community Development Director, City of Twentynine Palms  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 607,375	\$ 241,975	\$ 849,350
Administrative RPTTF Requested	68,750	68,750	137,500
<b>Total RPTTF Requested</b>	<b>676,125</b>	<b>310,725</b>	<b>986,850</b>
<b>RPTTF Authorized</b>	<b>607,375</b>	<b>241,975</b>	<b>849,350</b>
<b>Administrative RPTTF Authorized</b>	<b>68,750</b>	<b>68,750</b>	<b>137,500</b>
ROPS 18-19 prior period adjustment (PPA)	(229,842)	0	(229,842)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 446,283</b>	<b>\$ 310,725</b>	<b>\$ 757,008</b>



Transmitted via e-mail

March 24, 2021

Jordan Gumbish, Finance and Accounting Supervisor  
Town of Yucca Valley  
57090 29 Palms Highway  
Yucca Valley, CA 92284

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the Town of Yucca Valley Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 22, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determinations:

- On the ROPS 21-22 form, the Agency reported cash balances and activity for the period July 1, 2018 through June 30, 2019 (ROPS 18-19). According to our review, the Agency has approximately \$7,852 in Other Funds available to fund enforceable obligations on the ROPS 21-22. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting Redevelopment Property Tax Trust Fund (RPTTF) funding. This item does not require payment from property tax revenues; therefore, with the Agency's concurrence, the funding source for the following item has been reclassified in the amounts specified below:
  - Item No. 29 – 2018 Tax Allocation Bond Refunding in the amount of \$584,914 is partially reclassified. Finance is approving RPTTF in the amount of \$577,062 and \$7,852 of Other Funds, totaling \$584,914.
- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$616,307, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted items, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days of the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Jordan Gumbish  
March 24, 2021  
Page 3

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Curtis Yakimow, Town Manager, Town of Yucca Valley  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



**Attachment**

Approved RPTTF Distribution July 2021 through June 2022			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 294,812	\$ 290,102	\$ 584,914
Administrative RPTTF Requested	84,500	84,500	169,000
<b>Total RPTTF Requested</b>	<b>379,312</b>	<b>374,602</b>	<b>753,914</b>
<b>RPTTF Requested</b>	<b>294,812</b>	<b>290,102</b>	<b>584,914</b>
<u>Adjustment(s)</u>			
Item No. 29	(7,852)	0	(7,852)
<b>RPTTF Authorized</b>	<b>286,960</b>	<b>290,102</b>	<b>577,062</b>
<b>Administrative RPTTF Authorized</b>	<b>84,500</b>	<b>84,500</b>	<b>169,000</b>
ROPS 18-19 prior period adjustment (PPA)	(129,755)	0	(129,755)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 241,705</b>	<b>\$ 374,602</b>	<b>\$ 616,307</b>



Transmitted via e-mail

April 6, 2021

Cheryl Murase, Consultant  
City of Adelanto  
120 State College Boulevard, Suite 200  
Brea, CA 92821

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Adelanto Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on February 1, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$4,873,712, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.


The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Cheryl Murase  
April 6, 2021  
Page 3

Please direct inquiries to Anna Kyumba, Supervisor, or Dylan Newton, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Ward Komers, Acting Financial Director, City of Adelanto  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 3,005,187	\$ 1,621,929	\$ 4,627,116
Administrative RPTTF Requested	125,000	125,000	250,000
<b>Total RPTTF Requested</b>	<b>3,130,187</b>	<b>1,746,929</b>	<b>4,877,116</b>
<b>RPTTF Authorized</b>	<b>3,005,187</b>	<b>1,621,929</b>	<b>4,627,116</b>
<b>Administrative RPTTF Authorized</b>	<b>125,000</b>	<b>125,000</b>	<b>250,000</b>
ROPS 18-19 prior period adjustment (PPA)	(3,404)	0	(3,404)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 3,126,783</b>	<b>\$ 1,746,929</b>	<b>\$ 4,873,712</b>



Transmitted via e-mail

March 24, 2021

Sydney Harris, Finance Director  
City of Apple Valley  
14975 Dale Evans Parkway  
Apple Valley, CA 92307

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Apple Valley Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 27, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$998,298, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days of the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Dylan Newton, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Margaret DeMauro, Finance Analyst, City of Apple Valley  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 437,450	\$ 432,200	\$ 869,650
Administrative RPTTF Requested	135,000	0	135,000
<b>Total RPTTF Requested</b>	<b>572,450</b>	<b>432,200</b>	<b>1,004,650</b>
<b>RPTTF Authorized</b>	<b>437,450</b>	<b>432,200</b>	<b>869,650</b>
<b>Administrative RPTTF Authorized</b>	<b>135,000</b>	<b>0</b>	<b>135,000</b>
ROPS 18-19 prior period adjustment (PPA)	(6,352)	0	(6,352)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 566,098</b>	<b>\$ 432,200</b>	<b>\$ 998,298</b>





Transmitted via e-mail

March 24, 2021

Heidy Riley, Administrative Services Manager  
City of Barstow  
220 East Mountain View Street, Suite A  
Barstow, CA 92311

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Barstow Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 24, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$871,241, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days of the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

This is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Gianna Pena, Accountant, City of Barstow  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 832,161	\$ 34,153	\$ 866,314
Administrative RPTTF Requested	18,500	18,500	37,000
<b>Total RPTTF Requested</b>	<b>850,661</b>	<b>52,653</b>	<b>903,314</b>
<b>RPTTF Authorized</b>	<b>832,161</b>	<b>34,153</b>	<b>866,314</b>
<b>Administrative RPTTF Authorized</b>	<b>18,500</b>	<b>18,500</b>	<b>37,000</b>
ROPS 18-19 prior period adjustment (PPA)	(32,073)	0	(32,073)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 818,588</b>	<b>\$ 52,653</b>	<b>\$ 871,241</b>



Transmitted via e-mail

March 24, 2021

Kelly Ent, Director of Government Services  
City of Big Bear Lake  
P.O. Box 10000  
Big Bear Lake, CA 92315

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Big Bear Lake Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 29, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$1,143,276, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days of the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Garrett Fujitani, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Christine Bennett, Senior Administrative Analyst, City of Big Bear Lake  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 823,414	\$ 102,551	\$ 925,965
Administrative RPTTF Requested	125,000	125,000	250,000
<b>Total RPTTF Requested</b>	<b>948,414</b>	<b>227,551</b>	<b>1,175,965</b>
<b>RPTTF Authorized</b>	<b>823,414</b>	<b>102,551</b>	<b>925,965</b>
<b>Administrative RPTTF Authorized</b>	<b>125,000</b>	<b>125,000</b>	<b>250,000</b>
ROPS 18-19 prior period adjustment (PPA)	(32,689)	0	(32,689)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 915,725</b>	<b>\$ 227,551</b>	<b>\$ 1,143,276</b>



Transmitted via e-mail

April 6, 2021

Rob Burns, Director of Finance  
City of Chino  
13220 Central Avenue  
Chino, CA 91710

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Chino Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 26, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$1,542,817, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

This is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Caryl Wheeler, Management Analyst, City of Chino  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 2,681,860	\$ 832,650	\$ 3,514,510
Administrative RPTTF Requested	125,000	125,000	250,000
<b>Total RPTTF Requested</b>	<b>2,806,860</b>	<b>957,650</b>	<b>3,764,510</b>
<b>RPTTF Authorized</b>	<b>2,681,860</b>	<b>832,650</b>	<b>3,514,510</b>
<b>Administrative RPTTF Authorized</b>	<b>125,000</b>	<b>125,000</b>	<b>250,000</b>
ROPS 18-19 prior period adjustment (PPA)	(2,221,693)	0	(2,221,693)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 585,167</b>	<b>\$ 957,650</b>	<b>\$ 1,542,817</b>



Transmitted via e-mail

April 6, 2021

Lisa Strong, Management Services Director  
City of Fontana  
8353 Sierra Avenue  
Fontana, CA 92335

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Fontana Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 27, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determination:

- Item No. 91 ■ Underestimated obligations from various ROPS periods request in the total outstanding amount of \$174,128 is not allowed. Finance continues to deny this item. It is our understanding there are no obligation amounts outstanding and due for this item during ROPS 21-22, rather, the Agency is requesting spending authority for payments made in excess of the amounts approved by Finance during fiscal years 14-15, 15-16, 16-17, 18-19, and 19-20. Pursuant to HSC section 34177 (a) (3), only those payments listed on a ROPS may be made by the Agency from the funds and source specified on the ROPS, up to the amount authorized by Finance. Therefore, the requested amount of \$174,128 from Other Funds is not allowed.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$35,775,429, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted item, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Lisa Strong  
April 6, 2021  
Page 3

Please direct inquiries to Anna Kyumba, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: George Pirsko, Accounting Manager, City of Fontana  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 15,681,681	\$ 19,739,270	\$ 35,420,951
Administrative RPTTF Requested	200,150	200,150	400,300
<b>Total RPTTF Requested</b>	<b>15,881,831</b>	<b>19,939,420</b>	<b>35,821,251</b>
<b>RPTTF Authorized</b>	<b>15,681,681</b>	<b>19,739,270</b>	<b>35,420,951</b>
<b>Administrative RPTTF Authorized</b>	<b>200,150</b>	<b>200,150</b>	<b>400,300</b>
ROPS 18-19 prior period adjustment (PPA)	(45,822)	0	(45,822)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 15,836,009</b>	<b>\$ 19,939,420</b>	<b>\$ 35,775,429</b>



Transmitted via e-mail

April 7, 2021

Casey Brooksher, Finance Director  
City of Hesperia  
9700 Seventh Avenue  
Hesperia, CA 92345

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Hesperia Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 27, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determinations:

- Item No. 81 □ Continuing Disclosure Costs in the outstanding obligation amount of \$54,000 is not allowed. It is our understanding this agreement entered into on August 27, 2018 is between the City and a third party consultant □ the Agency is not a party to the contract. Therefore, the requested amount of \$3,000 from Redevelopment Property Tax Trust Fund (RPTTF) funding is not allowed. To the extent the Agency can provide documentation, such as Agency-executed contracts, to support the requested amount, the item may be considered on a future ROPS.
- On the ROPS 20-21 form, the Agency reported cash balances and activity for the period July 1, 2018 through June 30, 2019 (ROPS 18-19). According to our review, the Agency has approximately \$134,783 from Reserve Balances and \$95,358 from Other Funds, totaling \$230,141, available to fund enforceable obligations on the ROPS 21-22. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting RPTTF funding. This item does not require payment from property tax revenues □ therefore, with the Agency's concurrence, the funding source for the following item has been reclassified in the amounts specified below:

Item No. 76 □ Hesperia 2018 A Tax Allocation Refunding Bonds in the amount of \$3,304,068 is partially reclassified. Therefore, Finance is approving RPTTF in the amount of \$3,073,927, the use of Reserve Balances in the amount of \$134,783 and Other Funds in the amount of \$95,358, totaling \$3,304,068.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$9,396,970, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted items, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,

 JENNIFER WHITAKER  
Program Budget Manager

cc: Anne Duke, Deputy Finance Director, City of Hesperia  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 6,672,990	\$ 3,055,190	\$ 9,728,180
Administrative RPTTF Requested	61,000	61,000	122,000
<b>Total RPTTF Requested</b>	<b>6,733,990</b>	<b>3,116,190</b>	<b>9,850,180</b>
<b>RPTTF Requested</b>	<b>6,672,990</b>	<b>3,055,190</b>	<b>9,728,180</b>
<u>Adjustment(s)</u>			
Item No. 76	(230,141)	0	(230,141)
Item No. 81	(3,000)	0	(3,000)
	(233,141)	0	(233,141)
<b>RPTTF Authorized</b>	<b>6,439,849</b>	<b>3,055,190</b>	<b>9,495,039</b>
<b>Administrative RPTTF Authorized</b>	<b>61,000</b>	<b>61,000</b>	<b>122,000</b>
ROPS 18-19 prior period adjustment (PPA)	(220,069)	0	(220,069)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 6,280,780</b>	<b>\$ 3,116,190</b>	<b>\$ 9,396,970</b>



Transmitted via e-mail

April 7, 2021

Michael Burrows, Chief Executive Officer  
Inland Valley Development Agency  
1601 East Third Street, Suite 100  
San Bernardino, CA 92408

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the Inland Valley Development Agency Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 26, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind down the Agency

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$16,965,558, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

This is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>


This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Alka Chudasama, Assistant Director of Finance, Inland Valley  
Development Agency  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 8,320,049	\$ 8,324,108	\$ 16,644,157
Administrative RPTTF Requested	166,176	166,176	332,352
<b>Total RPTTF Requested</b>	<b>8,486,225</b>	<b>8,490,284</b>	<b>16,976,509</b>
<b>RPTTF Authorized</b>	<b>8,320,049</b>	<b>8,324,108</b>	<b>16,644,157</b>
<b>Administrative RPTTF Authorized</b>	<b>166,176</b>	<b>166,176</b>	<b>332,352</b>
ROPS 18-19 prior period adjustment (PPA)	(10,951)	0	(10,951)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 8,475,274</b>	<b>\$ 8,490,284</b>	<b>\$ 16,965,558</b>



Transmitted via e-mail

March 26, 2021

Sonia Fabela, Finance Director  
City of Loma Linda  
25541 Barton Road  
Loma Linda, CA 92354

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Loma Linda Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 27, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determinations:

- Item Nos. 7 and 14 – Contractual Services in the total outstanding obligation amount of \$15,000 (\$10,000 + \$5,000). It is our understanding the contractual services requested for property disposition and maintenance costs are no longer required. Therefore, with the Agency's concurrence, the requested amount of \$15,000 from Redevelopment Property Tax Trust Fund (RPTTF) has been adjusted to \$0.
- On the ROPS 21-22 form, the Agency reported cash balances and activity for the period July 1, 2018 through June 30, 2019 (ROPS 18-19). According to our review, the Agency has approximately \$61,881 from Other Funds available to fund enforceable obligations on the ROPS 21-22. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting RPTTF funding. This item does not require payment from property tax revenues; therefore, with the Agency's concurrence, the funding source for the following item has been reclassified in the amount specified below:
  - Item No. 15 – Loans from the City of Loma Linda in the amount of \$1,639,148 is partially reclassified. Finance is approving RPTTF in the amount of \$1,577,267 and the use of Other Funds in the amount of \$61,881, totaling \$1,639,148.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$4,854,171, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted items, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Sonia Fabela  
March 26, 2021  
Page 3

Please direct inquiries to Anna Kyumba, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Diane Hadland, DHA Consulting, City of Loma Linda  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 2,362,312	\$ 2,371,733	\$ 4,734,045
Administrative RPTTF Requested	110,000	110,000	220,000
<b>Total RPTTF Requested</b>	<b>2,472,312</b>	<b>2,481,733</b>	<b>4,954,045</b>
<b>RPTTF Requested</b>	<b>2,362,312</b>	<b>2,371,733</b>	<b>4,734,045</b>
<u>Adjustment(s)</u>			
Item No. 7	0	(10,000)	(10,000)
Item No. 14	(2,500)	(2,500)	(5,000)
Item No. 15	(61,881)	0	(61,881)
	(64,381)	(12,500)	(76,881)
<b>RPTTF Authorized</b>	<b>2,297,931</b>	<b>2,359,233</b>	<b>4,657,164</b>
<b>Administrative RPTTF Authorized</b>	<b>110,000</b>	<b>110,000</b>	<b>220,000</b>
ROPS 18-19 prior period adjustment (PPA)	(22,993)	0	(22,993)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 2,384,938</b>	<b>\$ 2,469,233</b>	<b>\$ 4,854,171</b>





Transmitted via e-mail

March 18, 2021

Janet Kulbeck, Finance Manager  
City of Montclair  
5111 Benito Street  
Montclair, CA 91763

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Montclair Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 26, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$3,268,194, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

This is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>


This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Claudia Ramirez, Junior Accountant, City of Montclair  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 591,275	\$ 2,611,146	\$ 3,202,421
Administrative RPTTF Requested	35,531	37,817	73,348
<b>Total RPTTF Requested</b>	<b>626,806</b>	<b>2,648,963</b>	<b>3,275,769</b>
<b>RPTTF Authorized</b>	<b>591,275</b>	<b>2,611,146</b>	<b>3,202,421</b>
<b>Administrative RPTTF Authorized</b>	<b>35,531</b>	<b>37,817</b>	<b>73,348</b>
ROPS 18-19 prior period adjustment (PPA)	(7,575)	0	(7,575)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 619,231</b>	<b>\$ 2,648,963</b>	<b>\$ 3,268,194</b>



Transmitted via e-mail

April 7, 2021

Michelle Honis, Accounting Manager  
City of Ontario  
303 East B Street  
Ontario, CA 91764

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Ontario Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 27, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determination:

- Item No. 3 □ 2002 Revenue Bonds in the amount of \$691,031 has been reclassified from Redevelopment Property Tax Trust Fund (RPTTF) to Bond Proceeds. The Agency has cash in its bond reserve account in the amount of \$691,031 which will be used to satisfy the final debt service payment. As a result, with the Agency's concurrence, \$691,031 has been reclassified from RPTTF to Bond Proceeds.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$7,099,092, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted item, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Charity Hernandez, Redevelopment Manager, City of Ontario  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 9,132,831	\$ 1,620,967	\$ 10,753,798
Administrative RPTTF Requested	268,267	0	268,267
<b>Total RPTTF Requested</b>	<b>9,401,098</b>	<b>1,620,967</b>	<b>11,022,065</b>
<b>RPTTF Requested</b>	<b>9,132,831</b>	<b>1,620,967</b>	<b>10,753,798</b>
<u>Adjustment(s)</u>			
Item No. 3	(691,031)	0	(691,031)
<b>RPTTF Authorized</b>	<b>8,441,800</b>	<b>1,620,967</b>	<b>10,062,767</b>
<b>Administrative RPTTF Authorized</b>	<b>268,267</b>	<b>0</b>	<b>268,267</b>
ROPS 18-19 prior period adjustment (PPA)	(3,231,942)	0	(3,231,942)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 5,478,125</b>	<b>\$ 1,620,967</b>	<b>\$ 7,099,092</b>



Transmitted via e-mail

March 10, 2021

Caroline Cruz-Contreras, Principal Accountant  
City of Rancho Cucamonga  
10500 Civic Center Drive  
Rancho Cucamonga, CA 91730

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Rancho Cucamonga Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 23, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$26,646,577, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days of the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a meet and confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Tamara Oatman, Finance Director, City of Rancho Cucamonga  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 20,430,006	\$ 6,625,769	\$ 27,055,775
Administrative RPTTF Requested	125,000	125,000	250,000
<b>Total RPTTF Requested</b>	<b>20,555,006</b>	<b>6,750,769</b>	<b>27,305,775</b>
<b>RPTTF Authorized</b>	<b>20,430,006</b>	<b>6,625,769</b>	<b>27,055,775</b>
<b>Administrative RPTTF Authorized</b>	<b>125,000</b>	<b>125,000</b>	<b>250,000</b>
ROPS 18-19 prior period adjustment (PPA)	(659,198)	0	(659,198)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 19,895,808</b>	<b>\$ 6,750,769</b>	<b>\$ 26,646,577</b>



Transmitted via e-mail

April 7, 2021

Danielle Garcia, Director of Finance  
City of Redlands  
P.O. Box 3005  
Redlands, CA 92373

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Redlands Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 26, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determination:

- Item No. 42 □ 2016 B Tax Allocation Refunding Bond is partially reclassified. The Agency requested \$303,763 from Other Funds and \$100,743 from Reserve Balances, totaling \$404,506, for the period July through December 2021 (ROPS 21-22A). According to our review of the Agency's reported cash balances and activities for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period and accounting records, the requested \$303,763 in Other Funds is not available. Therefore, the funding source for this item has been reclassified from Other Funds to Redevelopment Property Tax Trust Fund (RPTTF) funding in the amount of \$303,763, approving a total of \$404,506 for the ROPS 21-22A period.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$2,916,186, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted item, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Rachel Lynch, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: James Garland, Fiscal Manager, City of Redlands  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

Approved RPTTF Distribution July 2021 through June 2022			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 0	\$ 2,593,925	\$ 2,593,925
Administrative RPTTF Requested	9,363	9,363	18,726
<b>Total RPTTF Requested</b>	<b>9,363</b>	<b>2,603,288</b>	<b>2,612,651</b>
<b>RPTTF Requested</b>	<b>0</b>	<b>2,593,925</b>	<b>2,593,925</b>
<u>Adjustment(s)</u>			
Item No. 42	303,763	0	303,763
<b>RPTTF Authorized</b>	<b>303,763</b>	<b>2,593,925</b>	<b>2,897,688</b>
<b>Administrative RPTTF Authorized</b>	<b>9,363</b>	<b>9,363</b>	<b>18,726</b>
ROPS 18-19 prior period adjustment (PPA)	(228)	0	(228)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 312,898</b>	<b>\$ 2,603,288</b>	<b>\$ 2,916,186</b>



Transmitted via e-mail

March 25, 2021

Bob Chandler, Interim Finance Director  
City of Rialto  
150 South Palm Avenue  
Rialto, CA 92376

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Rialto Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 28, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$7,006,040, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent to a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Dylan Newton, Staff, at (916) 322-2985.

Sincerely,

 JENNIFER WHITAKER  
Program Budget Manager

cc: Aleli Burgos, Finance Manager, City of Rialto  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 7,597,329	\$ 3,379,929	\$ 10,977,258
Administrative RPTTF Requested	252,198	0	252,198
<b>Total RPTTF Requested</b>	<b>7,849,527</b>	<b>3,379,929</b>	<b>11,229,456</b>
<b>RPTTF Authorized</b>	<b>7,597,329</b>	<b>3,379,929</b>	<b>10,977,258</b>
<b>Administrative RPTTF Authorized</b>	<b>252,198</b>	<b>0</b>	<b>252,198</b>
ROPS 18-19 prior period adjustment (PPA)	(4,223,416)	0	(4,223,416)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 3,626,111</b>	<b>\$ 3,379,929</b>	<b>\$ 7,006,040</b>



Transmitted via e-mail

April 1, 2021

Liz Chavez, Development Services Manager  
City of Upland  
460 North Euclid Avenue  
Upland, CA 91786

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Upland Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 25, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determinations:

- On the ROPS 21-22 form, the Agency reported cash balances and activity for the period July 1, 2018 through June 30, 2019 (ROPS 18-19). According to our review, the Agency has approximately \$118,319 from Other Funds available to fund enforceable obligations on the ROPS 21-22. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting Redevelopment Property Tax Trust Fund (RPTTF) funding. This item does not require payment from property tax revenues; therefore, with the Agency's concurrence, the funding source for the following item has been reclassified in the amount specified below:
  - Item No. 23 – 2016 Tax Allocation Refunding Bonds in the amount of \$651,188 is partially reclassified. Finance is approving RPTTF in the amount of \$532,869 and the use of Other Funds in the amount of \$118,319, totaling \$651,188.
- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.



The Agency's maximum approved RPTTF distribution for the reporting period is \$3,176,542, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted item, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Liz Chavez  
April 1, 2021  
Page 3

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Robert Dalquest, Development Services Director, City of Upland  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 2,783,694	\$ 357,964	\$ 3,141,658
Administrative RPTTF Requested	125,000	125,000	250,000
<b>Total RPTTF Requested</b>	<b>2,908,694</b>	<b>482,964</b>	<b>3,391,658</b>
<b>RPTTF Requested</b>	<b>2,783,694</b>	<b>357,964</b>	<b>3,141,658</b>
<u>Adjustment(s)</u>			
Item No. 23	(118,319)	0	(118,319)
<b>RPTTF Authorized</b>	<b>2,665,375</b>	<b>357,964</b>	<b>3,023,339</b>
<b>Administrative RPTTF Authorized</b>	<b>125,000</b>	<b>125,000</b>	<b>250,000</b>
ROPS 18-19 prior period adjustment (PPA)	(96,797)	0	(96,797)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 2,693,578</b>	<b>\$ 482,964</b>	<b>\$ 3,176,542</b>



Transmitted via e-mail

April 7, 2021

Keith C. Metzler, Executive Director  
City of Victor Valley  
14343 Civic Drive  
Victorville, CA 92392

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Victor Valley Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 29, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency, as adjusted by Finance. Specifically, the Agency's use of \$557 in Administrative RPTTF to fund bond fees is allowed, which resulted in a PPA adjustment of \$10,308,042.

The Agency's maximum approved RPTTF distribution for the reporting period is \$11,885,941, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted item, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Dylan Newton, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Sydnie Harris, Director of Finance (Apple Valley), Treasurer of EDA,  
City of Victor Valley  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 14,165,866	\$ 7,715,838	\$ 21,881,704
Administrative RPTTF Requested	119,279	193,000	312,279
<b>Total RPTTF Requested</b>	<b>14,285,145</b>	<b>7,908,838</b>	<b>22,193,983</b>
<b>RPTTF Authorized</b>	<b>14,165,866</b>	<b>7,715,838</b>	<b>21,881,704</b>
<b>Administrative RPTTF Authorized</b>	<b>119,279</b>	<b>193,000</b>	<b>312,279</b>
ROPS 18-19 prior period adjustment (PPA)	(10,308,042)	0	(10,308,042)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 3,977,103</b>	<b>\$ 7,908,838</b>	<b>\$ 11,885,941</b>



Transmitted via e-mail

April 7, 2021

Sophie L. Smith, Deputy City Manager  
City of Victorville  
14343 Civic Drive  
Victorville, CA 92392

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Victorville Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 25, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determination:

- On the ROPS 21-22 form, the Agency reported cash balances and activity for the period July 1, 2018 through June 30, 2019 (ROPS 18-19). According to our review, the Agency has approximately \$3,609,523 from Other Funds available to fund enforceable obligations on the ROPS 21-22. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting Redevelopment Property Tax Trust Fund (RPTTF) funding. The items listed in the Funding Reclassification table (see Attachment B) do not require payment from property tax revenues; therefore, with the Agency's concurrence, the funding source for these items have been reclassified in the amounts as specified.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency. Total authorized RPTTF is insufficient to allow the entire PPA to be applied this ROPS period, resulting in an excess PPA that should be applied prior to requesting RPTTF on future ROPS.

The Agency's maximum approved RPTTF distribution for the reporting period is \$0, as summarized in the Approved RPTTF Distribution table (see Attachment A).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted items, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.



Sophie L. Smith  
April 7, 2021  
Page 3

Please direct inquiries to Anna Kyumba, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,

 JENNIFER WHITAKER  
Program Budget Manager

cc: Keith C. Metzler, City Manager, City of Victorville  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment A**

Approved RPTTF Distribution July 2021 through June 2022			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,513,291	\$ 978,566	\$ 3,491,857
Administrative RPTTF Requested	100,000	89,228	189,228
<b>Total RPTTF Requested</b>	<b>2,613,291</b>	<b>1,067,794</b>	<b>3,681,085</b>
<b>RPTTF Requested</b>	<b>2,513,291</b>	<b>978,566</b>	<b>3,491,857</b>
<u>Adjustment(s)</u>			
Item No. 1	(2,288,204)	(825,291)	(3,113,495)
Item No. 2	(8,625)	(2,875)	(11,500)
Item No. 3	(2,400)	(12,600)	(15,000)
Item No. 4	(125,000)	(125,000)	(250,000)
Item No. 33	(7,500)	(7,500)	(15,000)
Item No. 34	0	(300)	(300)
Item No. 35	0	(5,000)	(5,000)
Item No. 49	(10,000)	0	(10,000)
	(2,441,729)	(978,566)	(3,420,295)
<b>RPTTF Authorized</b>	<b>71,562</b>	<b>0</b>	<b>71,562</b>
<b>Administrative RPTTF Requested</b>	<b>100,000</b>	<b>89,228</b>	<b>189,228</b>
<u>Adjustment(s)</u>			
Item No. 55	(100,000)	(89,228)	(189,228)
<b>Adjusted Administrative RPTTF</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Administrative RPTTF Authorized</b>	<b>0</b>	<b>0</b>	<b>0</b>
ROPS 18-19 prior period adjustment (PPA)	(105,572)	0	(105,572)
Excess PPA	34,010	0	34,010
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Attachment B**

**Funding Reclassification**

<b>Item No.</b>	<b>Item Name/Project Name</b>	<b>Total Funding Approved</b>	<b>RPTF Approved</b>	<b>Other Funds Approved</b>
1	Victorville Redevelopment Agency (RDA) Series 2002A, 2003A, 2003B, 2006A Tax Allocation Bonds	\$3,185,057	\$71,562	\$3,113,495
2	Victorville RDA Series 2002A, 2003A, 2003B, 2006A Tax Allocation Bonds Fiscal Agents Fee	11,500	0	11,500
3	Victorville RDA Series 2002A, 2003A, 2003B, 2006A Tax Allocation Bonds Continuing Disclosure Report	15,000	0	15,000
4	Northgate Apartments	250,000	0	250,000
33	Project Legal Costs	15,000	0	15,000
34	Special Assessments on Successor Agency (SA) Properties	300	0	300
35	Victorville RDA Series 2002A, 2003A, 2003B, 2006A Tax Allocation Bonds Arbitrage Fees	5,000	0	5,000
49	SA Contract Services	10,000	0	10,000
55	Administrative Costs	189,228	0	189,228
	<b>Total</b>	<b>\$3,681,085</b>	<b>\$ 71,562</b>	<b>\$3,609,523</b>



Transmitted via e-mail

April 1, 2021

Ryan Blackerby, Finance Manager  
City of Yucaipa  
34272 Yucaipa Boulevard  
Yucaipa, CA 92399

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Yucaipa Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 28, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$599,282, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

This is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>


This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Misty Cheng, Finance Officer, City of Yucaipa  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 383,714	\$ 176,227	\$ 559,941
Administrative RPTTF Requested	36,012	36,012	72,024
<b>Total RPTTF Requested</b>	<b>419,726</b>	<b>212,239</b>	<b>631,965</b>
<b>RPTTF Authorized</b>	<b>383,714</b>	<b>176,227</b>	<b>559,941</b>
<b>Administrative RPTTF Authorized</b>	<b>36,012</b>	<b>36,012</b>	<b>72,024</b>
ROPS 18-19 prior period adjustment (PPA)	(32,683)	0	(32,683)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 387,043</b>	<b>\$ 212,239</b>	<b>\$ 599,282</b>



Transmitted via e-mail

April 7, 2021

Dena Fuentes, Director of Community Development and Housing  
San Bernardino County  
385 North Arrowhead Avenue  
San Bernardino, CA 92415-0043

### **2021-22 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the San Bernardino County Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 27, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance made the following determinations:

- Item No. 52 – Reestablishing Loan Agreement with the County in the total outstanding obligation amount of \$1,978,216 is no longer necessary. The agreement was fully satisfied during the July 1, 2020 through June 30, 2021 period. Therefore, the Agency withdrew its funding request for \$1,978,216 from Redevelopment Property Tax Trust Fund (RPTTF) funding.
- On the ROPS 21-22 form, the Agency reported cash balances and activity for the period July 1, 2018 through June 30, 2019 (ROPS 18-19). According to our review, the Agency has approximately \$301,914 in Other Funds available to fund enforceable obligations on ROPS 21-22. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting RPTTF funding. This item does not require payment from property tax revenues; therefore, with the Agency's concurrence, the funding source for the following item has been reclassified in the amount specified below:
  - Item No. 58 – 2020 Cedar Glen Bonds, Series A in the amount of \$338,500 is partially reclassified. Finance is approving RPTTF in the amount of \$36,586 and the use of Other Funds in the amount of \$301,914, totaling \$338,500.
- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 18-19 period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$4,731,136, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted items, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 21-22 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 21-22 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.



Dena Fuentes  
April 7, 2021  
Page 3

Please direct inquiries to Anna Kyumba, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Gary Hallen, Deputy Director of Community Development and Housing,  
San Bernardino County  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

**Attachment**

<b>Approved RPTTF Distribution July 2021 through June 2022</b>			
	<b>ROPS A</b>	<b>ROPS B</b>	<b>Total</b>
RPTTF Requested	\$ 3,349,583	\$ 3,490,268	\$ 6,839,851
Administrative RPTTF Requested	210,000	0	210,000
<b>Total RPTTF Requested</b>	<b>3,559,583</b>	<b>3,490,268</b>	<b>7,049,851</b>
<b>RPTTF Requested</b>	<b>3,349,583</b>	<b>3,490,268</b>	<b>6,839,851</b>
<u>Adjustment(s)</u>			
Item No. 52	(1,978,216)	0	(1,978,216)
Item No. 58	(273,800)	(28,114)	(301,914)
	(2,252,016)	(28,114)	(2,280,130)
<b>RPTTF Authorized</b>	<b>1,097,567</b>	<b>3,462,154</b>	<b>4,559,721</b>
<b>Administrative RPTTF Authorized</b>	<b>210,000</b>	<b>0</b>	<b>210,000</b>
ROPS 18-19 prior period adjustment (PPA)	(38,585)	0	(38,585)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 1,268,982</b>	<b>\$ 3,462,154</b>	<b>\$ 4,731,136</b>



Other Dissolution Actions  
Approved  
by the CWOB in  
**FY 2020 - 21**

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September 16, 2020

Dena Fuentes  
Director of Community Development and Housing  
County of San Bernardino  
385 North Arrowhead Avenue  
San Bernardino, CA 92415

### **Approval of Oversight Board Actions**

The County of San Bernardino Successor Agency (Agency) notified the California Department of Finance (Finance) of its July 13, 2020 Oversight Board (OB) Resolutions on July 15, 2020. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB actions.

Based on our review and application of the law, Finance has made the following determinations:

#### OB Resolution No. 2020-034

This resolution, approving the issuance of refunding bonds and authorizing certain other actions relating thereto, is approved.

The Agency intends to refund the Tax Allocation Bonds Series 2010A issued by the Agency and anticipates achieving approximately \$628,694 in savings over the remaining life of the bonds.

#### OB Resolution No. 2020-035

This resolution, approving the issuance of refunding bonds and authorizing certain other actions relating thereto, is approved.

The Agency intends to refund the Tax Allocation Bonds Series 2010B issued by the Agency and anticipates achieving approximately \$14,003,223 in savings over the remaining life of the bonds.

Finance's approval of both resolutions is based on our understanding that no refunding bonds will be issued unless such bonds meet the requirements outlined in HSC section 34177.5 (a). Following the issuance, the payments for the refunding bonds should be placed on the next Recognized Obligation Payment Schedule (ROPS) subject to Finance's review and approval.

To the extent the indebtedness obligations approved for refunding per the OB Resolution are refunded in accordance with HSC section 34177.5 and prior to the next ROPS submission, the Agency may use Redevelopment Property Tax Trust Funds received for payment of the current obligations being refunded. Any indebtedness for which refunding is finalized must be separately identified as a new item on the ROPS. Further, pursuant to HSC section 34186 (a), the Agency is required to report estimated obligations and actual payments. Any unspent funds should be reported as prior period adjustments.

Section 5 of both resolutions state the Agency is authorized to recover its related costs in connection with the transaction approved hereby. While Finance does not object to this action, any associated costs not satisfied with the issuance and the request for administrative cost allowance must be placed on a subsequent ROPS, subject to Finance's review and approval, before they are considered enforceable obligations.

These are our determinations with respect to the OB actions taken.

Please direct inquiries to Todd Vermillion, Supervisor, or Satveer Ark, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Gary Hallen, Deputy Director of Community Development and Housing  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



Transmitted via e-mail

September 22, 2020

John Andrews, Economic Development Director  
City of Ontario  
303 East B Street  
Ontario, CA 91764

### **Objection of Oversight Board Action**

The City of Ontario Successor Agency (Agency) notified the California Department of Finance (Finance) of its July 13, 2020 Oversight Board (OB) Resolution on August 7, 2020. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution No. 2020-36 (Resolution), approving the Ratification and Amendment to a Reimbursement Agreement (Agreement), is not approved.

- While the Resolution references HSC Section 34191.4 and notes the requirement for the OB to specifically find that prior agreements were entered into for legitimate redevelopment purposes, the OB does not make the finding as required by the code section. Therefore, the OB has not adhered to the requirements for approval pursuant to HSC Section 34191.4 (b) (1).
- The underlying documents for this Agreement, which include the 2001 Lease Agreement, the original 2001 Reimbursement Agreement between the former redevelopment agency (RDA) and the City, and the 2001 Lease Revenue Bond Indenture to which the former RDA and City are party to, neither support that a loan of money occurred nor meet the definition of a loan pursuant to the cited HSC section 34191.4 (b) (2) (A) in the Resolution.

As authorized by HSC section 34179 (h), Finance is returning your OB action to the board for reconsideration.

Please direct inquiries to Todd Quermillion, Supervisor, or Daisy Rose, Staff, at (916) 322-2985.

Sincerely,

 JENNIFER WHITAKER  
Program Budget Manager

cc: Charity Hernandez, Redevelopment Manager, City of Ontario  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

ICC: ROSE, JERMILLION, STACY, McALLISTER, McCORMICK, WHITAKER

J: Audits and Review Oversight Board Action Letters OB Action Board 9/22/20 Ontario  
2020-36 is Pre-Dissolution Plans Not Approved doc

**Email Addresses of Addressee and ccs:**

[jpandrews@ci.ontario.ca.us](mailto:jpandrews@ci.ontario.ca.us)

[chernandez@ci.ontario.ca.us](mailto:chernandez@ci.ontario.ca.us)

[Linda.santillano@atc.sbcounty.gov](mailto:Linda.santillano@atc.sbcounty.gov)



DEPARTMENT OF  
**FINANCE**

**GAVIN NEWSOM - GOVERNOR**

915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ WWW.DOF.CA.GOV

Transmitted via email

October 22, 2020

Robert D. Field, City Manager  
City of San Bernardino  
290 North D Street, 3rd Floor  
San Bernardino, CA 92401

### **Approval of Oversight Board Action**

The City of San Bernardino Successor Agency (Agency) notified the California Department of Finance (Finance) of its July 13, 2020 Oversight Board (OB) Resolution on July 27, 2020. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution No. 2020-37 approving an agreement for purchase and sale of real property and joint escrow instructions between the Agency and Mark Development, LLC (Purchaser), is approved.

The unimproved property is located between Arden Avenue and Guthrie Avenue consisting of 74 separate parcels containing about 17.43 acres and identified as APN's: 1191-021-01, 1191-021-11 to 1191-021-69, 1191-041-17 to 1191-041-22, and 1191-041-25 to 1191-041-32. As part of the sale negotiations, the Purchaser has agreed to purchase the property for \$4,500,000 and if escrow does not close by March 31, 2021, the purchase price will increase to \$4,700,000 with net sales proceeds being distributed to the affected taxing entities.

This is our determination with respect to the OB action taken.

Please direct inquiries to Todd Vermillion, Supervisor, or Jeremy Bunting, Staff, at (916) 322-2985.

Sincerely,

*Cheryl D. McCormick*

*JW*

JENNIFER WHITAKER  
Program Budget Manager

cc: Lisa Connor, Project Manager, City of San Bernardino  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County





DEPARTMENT OF  
**FINANCE**

GAVIN NEWSOM - GOVERNOR

915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ WWW.DOF.CA.GOV

Transmitted via e-mail

October 22, 2020

Robert D. Field, City Manager  
City of San Bernardino  
290 North D Street, 3rd Floor  
San Bernardino, CA 92401

### **Determination of Oversight Board Action**

The City of San Bernardino Successor Agency (Agency) notified the California Department of Finance (Finance) of its September 14, 2020 Oversight Board (OB) Resolution Nos. 2020-38 and 2020-39 on October 6, 2020.

Finance approved the Agency's Long-Range Property Management Plan (LRPMP) on December 31, 2015. Health and Safety Code (HSC) section 34191.5 (f) states actions to implement the disposition of property pursuant to an approved LRPMP shall not require review by Finance. As such, Finance is taking no action on these OB Resolutions. It should be noted that, pursuant to HSC section 34191.3, an approved LRPMP shall govern the disposition of property and any OB action taken related to an approved LRPMP should be consistent therewith.

This determination makes no approval of any items as an enforceable obligation. To the extent the OB actions result in a request to approve an item on a Recognized Obligation Payment Schedule, Finance reserves the right to review such request in its entirety and such item may not be approved.

Please direct inquiries to Todd Vermillion, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,

*Cheryl L. McCormick*

*J* JENNIFER WHITAKER  
Program Budget Manager

cc: Lisa Connor, Project Manager, City of San Bernardino  
Linda Santillano, Chief Deputy of Property Tax, San Bernardino County

Transmitted via e-mail

December 3, 2020

Diana De Anda, Finance Director  
City of Loma Linda  
25541 Barton Road  
Loma Linda, CA 92354

### **Determination of Oversight Board Action**

The City of Loma Linda Successor Agency (Agency) notified the California Department of Finance (Finance) of its October 15, 2020 Oversight Board (OB) Resolution No. 2020-40 on October 23, 2020. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB action.

Finance approved the Agency's Long-Range Property Management Plan (LRPMP) on December 22, 2015. Health and Safety Code (HSC) section 34191.5 (f) states actions to implement the disposition of property pursuant to an approved LRPMP shall not require review by Finance. As such, Finance is taking no action on this OB Resolution. It should be noted that, pursuant to HSC section 34191.3, an approved LRPMP shall govern the disposition of property and any OB action taken related to an approved LRPMP should be consistent therewith.

This determination makes no approval of any item as an enforceable obligation. To the extent this OB action results in a request to approve an item on a Recognized Obligation Payment Schedule, Finance reserves the right to review such request in its entirety and such item may not be approved.

Please direct inquiries to Todd Vermillion, Supervisor, or Sergey Fomin, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Diane Hadland, DHA Consulting  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



Transmitted via e-mail

June 24, 2021

Curtis Yakimow, Town Manager  
Town of Yucca Valley  
57090 29 Palms Highway  
Yucca Valley, CA 92284

### **Last and Final Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the Town of Yucca Valley Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on March 16, 2021. Finance has completed its review of the Agency's Last and Final ROPS.

HSC section 34191.6 (c) authorizes Finance to make amendments or changes to the Last and Final ROPS if the changes are agreed to in writing by the Agency. The Agency has agreed in writing to the following changes made by Finance to the Agency's Last and Final ROPS:

- Item No. 1 – 2018 Tax Allocation Bond Refunding in the total requested amount of \$9,929,151 in Redevelopment Property Tax Trust Fund (RPTTF) funding has been adjusted by \$7,852 to \$9,921,299. Since the Annual ROPS 21-22 A distribution already took place, the amount requested for the Last and Final ROPS 21-22 A period was adjusted to match the distributed amounts for the same period. Specifically, Other Funds funding was increased from \$0 to \$7,852 and the RPTTF funding was decreased by \$7,852 from \$294,812 to \$286,960 for the Annual ROPS 21-22 A period.
- Item No. 3 – Successor Agency Administration in the amount of \$1,989,000 has been adjusted by \$1,322,875 to \$666,125. Based on our review, the Agency's Last and Final ROPS contains funding requests for administrative costs the Agency was unable to fully support. Specifically, the Agency requests \$1,989,000 over the next 17 years, or an average of \$117,000 per fiscal year, for the administrative costs to administer Item No. 1 – 2018 Tax Allocation Bond Refunding. While the total administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (2), the amount appears excessive given the number and nature of the obligations listed on the Last and Final ROPS. Therefore, and with the Agency's concurrence, Finance adjusted the Administrative Cost Allowance for the entire Last and Final ROPS to the amount of \$666,125. Adjustments specific to each ROPS period are reflected in the approved Last and Final ROPS.

In addition, since the Annual ROPS 21-22 A distribution already took place, the administrative costs requested for the Last and Final ROPS 21-22 A period was adjusted to match the distributed amount for the Annual ROPS 21-22 A period. Specifically, the requested \$58,500 was increased by \$26,000 to \$84,500.

Finance is approving the Agency's Last and Final ROPS with the above amendments and changes. These changes are reflected in the approved Last and Final ROPS.

The Agency's maximum approved RPTTF distribution for the Last and Final ROPS is \$10,587,424, as summarized in the Approved RPTTF Distribution table (see Attachment).

Please refer to the approved Last and Final ROPS schedule used to calculate the total RPTTF approved for distribution:

<http://www.dof.ca.gov/Programs/Redevelopment/ROPS/>

Any agreed upon amendments or changes are reflected in the approved Last and Final ROPS posted on the above website.

This is Finance's determination related to the enforceable obligations reported on the Last and Final ROPS. HSC section 34191.6 (c) (2) allows agencies to submit no more than two requests to amend the approved Last and Final ROPS.

ROPS distributions will occur twice annually, one distribution for the July 1 through December 31 (ROPS A period), and one distribution for the January 1 through June 30 (ROPS B period). The Agency will receive RPTTF distributions up to the maximum approved amount on the Last and Final ROPS.

The Agency shall not expend more than the amount approved for each enforceable obligation listed and approved on the Last and Final ROPS. All unspent RPTTF received for enforceable obligations by the Agency should be retained for distribution to the affected taxing entities pursuant to HSC section 34191.6 (d) (2) (G). Further, any revenues, interest, and earnings of the Agency not authorized for use pursuant to the approved Last and Final ROPS shall be remitted to the County Auditor-Controller (CAC) pursuant to HSC section 34191.6 (c) (3). Pursuant to HSC section 34187 (e), once an agency has retired or paid off all enforceable obligations and all real property has been disposed, the Agency is required to dispose all remaining assets and remit any proceeds to the CAC for distribution to the affected taxing entities.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution statutes. Therefore, as a practical matter, the ability to fund the items on the Last and Final ROPS with property tax is limited to the amount of funding available to the Agency in the RPTTF. However, HSC section 34191.6 (c) (5) provides mechanisms for the Agency to pay enforceable obligations if insufficient RPTTF is available on an approved Last and Final ROPS.



HSC section 34187 (b) defines the process of final dissolution of the Agency. When all enforceable obligations have been retired or paid off, all real property has been disposed, and all outstanding litigation has been resolved, the Agency shall, within 30 days of meeting these conditions, submit to the Oversight Board (OB) a request to formally dissolve. The OB shall approve the request within 30 days and submit the request for Finance's review.

Pursuant to HSC section 34191.6 (c), Last and Final ROPS approved less than 15 days before the date of the RPTTF distribution shall not be effective until the subsequent RPTTF distribution period; therefore, the most recent Annual ROPS 21-22 approval would remain effective through December 31, 2020.

Please direct inquiries to Joshua Mortimer, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved Last and Final ROPS RPTTF Distributions							
	A Periods			B Periods			
ROPS Period	RPTTF	Admin RPTTF	A Period Total	RPTTF	Admin RPTTF	B Period Total	Annual Total
Total requested	5,001,724	994,500	5,996,224	4,927,427	994,500	5,921,927	\$ 11,918,151
Total adjustments	(7,852)	(628,000)	(635,852)	0	(694,875)	(694,875)	(1,330,727)
<b>Totals</b>	<b>4,993,872</b>	<b>366,500</b>	<b>5,360,372</b>	<b>4,927,427</b>	<b>299,625</b>	<b>5,227,052</b>	<b>10,587,424</b>
<b>Total RPTTF approved for distribution</b>							
ROPS 21-22*	286,960	84,500	371,460	290,102	17,625	307,727	679,187
ROPS 22-23	292,885	17,625	310,510	290,133	17,625	307,758	618,268
ROPS 23-24	294,769	17,625	312,394	291,569	17,625	309,194	621,588
ROPS 24-25	293,369	17,625	310,994	290,440	17,625	308,065	619,059
ROPS 25-26	294,760	17,625	312,385	290,717	17,625	308,342	620,727
ROPS 26-27	294,868	17,625	312,493	290,730	17,625	308,355	620,848
ROPS 27-28	294,710	17,625	312,335	289,999	17,625	307,624	619,959
ROPS 28-29	293,307	17,625	310,932	289,004	17,625	306,629	617,561
ROPS 29-30	293,657	17,625	311,282	289,245	17,625	306,870	618,152
ROPS 30-31	293,704	17,625	311,329	289,185	17,625	306,810	618,139
ROPS 31-32	294,448	17,625	312,073	291,150	17,625	308,775	620,848
ROPS 32-33	292,832	17,625	310,457	289,104	17,625	306,729	617,186
ROPS 33-34	293,951	17,625	311,576	288,084	17,625	305,709	617,285
ROPS 34-35	294,730	17,625	312,355	289,724	17,625	307,349	619,704
ROPS 35-36	296,111	17,625	313,736	290,093	17,625	307,718	621,454
ROPS 36-37	295,094	17,625	312,719	289,819	17,625	307,444	620,163
ROPS 37-38	293,717	17,625	311,342	288,329	17,625	305,954	617,296
<b>Total</b>	<b>4,993,872</b>	<b>366,500</b>	<b>5,360,372</b>	<b>4,927,427</b>	<b>299,625</b>	<b>5,227,052</b>	<b>\$ 10,587,424</b>

\* ROPS 21-22 A period approved RPTTF amount does not reflect the prior period adjustment of \$129,755, which offset the ROPS 21-22 A RPTTF distribution.



June 11, 2021

Robert Field, City Manager  
City of San Bernardino  
290 North D Street, 3rd Floor  
San Bernardino, CA 92401

### **Determination of Oversight Board Action**

The City of San Bernardino Successor Agency (Agency) notified the California Department of Finance (Finance) of its April 5, 2021 Oversight Board (OB) Resolution on April 13, 2021. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution No. 2021-23 (Resolution), authorizing the Agency to issue tax allocation refunding bonds, and the defeasance of bonds, is partially approved.

The former Redevelopment Agency entered into a loan agreement in December 2010 (2010 Loan Agreement) and a loan agreement in January 2011 (2011 Loan Agreement) with the San Bernardino Joint Powers Authority (Authority) where the Authority loaned proceeds from the Authority's Subordinated Tax Allocation Bonds, Series 2010A (2010A Bonds) and the Authority's Tax Allocation Bonds, Series 2010B (2010B bonds). The Agency intends to refund the 2010 Loan Agreement relating to the 2010A Bonds with proceeds from the refunding. The Agency will also defease the 2011 Loan Agreement relating to the 2010B Bonds with the use of unexpended loaned bond proceeds. The refunding and defeasance anticipates achieving approximately \$3,823,108 in savings over the remaining life of the refunding bonds.

Finance is approving the proposed refunding. Finance's approval is based on our understanding that no refunding bonds will be issued unless such bonds meet the requirements outlined in HSC section 34177.5 (a). Following the issuance, the payments for the refunding bonds should be placed on a future Recognized Obligation Payment Schedule (ROPS), subject to Finance's review and approval.

To the extent the indebtedness obligations approved for refunding per the Resolution are refunded in accordance with HSC section 34177.5 and prior to the next ROPS submission, the Agency may use Redevelopment Property Tax Trust Funds received for payment of the current obligations being refunded. Any indebtedness for which refunding is finalized must be separately identified as a new item on the ROPS. Further, pursuant to HSC section 34186 (a), the Agency is required to report estimated obligations and actual payments. Any unspent funds should be reported as prior period adjustments.


Section 3 of the Resolution states the Agency shall be entitled to receive its full administrative cost allowance under HSC section 34181(a) (3) without any deduction with respect to continuing costs related to the refunding bonds. However, HSC section 34181(a) (3) does not exist. While all costs related to the issuance can be paid separately pursuant to HSC section 34177.5 (f), any administrative costs post-issuance must be placed on a subsequent ROPS, subject to Finance's review, to determine if the costs should be paid out of the administrative cost allowance or whether the costs are separate enforceable obligations. To the extent this section seeks to have ongoing administration costs of bonds be paid in addition to regular administrative costs, such action is denied.

This is our determination with respect to the OB action taken.

Please direct inquiries to Todd ☐ermillion, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Lisa Connor, Project Manager, City of San Bernardino  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County





July 23, 2021

Charles De Simoni, Consultant  
Rogers, Anderson, Malody and Scott, LLP  
735 East Carnegie Drive, Suite 100  
San Bernardino, CA 92408

### **Approval of Oversight Board Actions**

The City of Grand Terrace Successor Agency (Agency) notified the California Department of Finance (Finance) of its June 14, 2021 Oversight Board (OB) Resolutions on June 18, 2021. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB actions.

Based on our review and application of the law, Finance has made the following determinations:

#### OB Resolution No. 2021-24

This Resolution, approving Amendment No. 1 to the Loan Agreement between the City of Grand Terrace (City) and the Agency to allow immediate repayment thereof, is unnecessary.

It is our understanding the former Community Redevelopment Agency of the City of Grand Terrace made a \$3,388,091 loan to the City in 2011. The City now wishes to amend the repayment schedule and immediately pay the \$885,797 remaining balance owed to the Agency. However, there is no language in the Loan Agreement preventing the City from paying off the loan at any time. Therefore, there is no need to amend the repayment schedule.

#### OB Resolution No. 2021-27

This Resolution, approving an amendment to the repayment schedule for the amounts owed by the Agency to the Grand Terrace Housing Successor relating to the Supplemental Educational Revenue Augmentation Fund (SERAF) to allow immediate repayment thereof, is approved.

Charles De Simoni, Consultant

July 23, 2021

Page 2

It is our understanding the Agency wishes to immediately repay the \$248,636 remaining balance of the SERAF Loan owed by the Agency. Pursuant to the OB's authority to approve repayment schedules for the amounts borrowed from the Low and Moderate Income Housing Fund of a redevelopment agency under HSC section 34171 (d) (1) (G), this OB action is approved.

These are our determinations with respect to the OB actions taken.

Please direct inquiries to Josh Mortimer, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl A. McCormick". The signature is fluid and cursive, with the first name "Cheryl" and last name "McCormick" clearly legible.A small, stylized handwritten signature in blue ink, likely belonging to Jennifer Whitaker.

JENNIFER WHITAKER  
Program Budget Manager

cc: Harold Duffey, City Manager, City of Grand Terrace  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



Transmitted via e-mail

August 2, 2021

Charles De Simoni, Consultant  
Rogers, Anderson, Malody and Scott, LLP  
City of Grand Terrace  
735 East Carnegie Drive, Suite 100  
San Bernardino, CA 92408

**Last and Final Recognized Obligation Payment Schedule–Amendment #2**

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Grand Terrace Successor Agency (Agency) submitted its Second Amended Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on June 23, 2021. This letter supersedes the Last and Final ROPS letter dated October 3, 2019.

HSC section 34191.6 (c) authorizes Finance to make amendments or changes to the Last and Final ROPS, if the changes are agreed to in writing by the Agency. The Agency has agreed in writing to the following changes made by Finance to the Agency's Last and Final ROPS:

- Item No. 53 – Total claimed administrative costs in the amount of \$141,719 have been adjusted by \$116,719 to \$25,000. Based on our review, the Agency's Last and Final ROPS contains funding requests for administrative costs the Agency was unable to fully support. While the total administrative costs claimed are within the fiscal year administrative cap, pursuant to HSC section 34171 (b) (2), the amount appears excessive given the number and nature of the obligations listed on the Last and Final ROPS. Therefore, and with the Agency's concurrence, Finance adjusted the Administrative Cost Allowance for the entire Last and Final ROPS to the amount of \$25,000 in Other Funds.

Finance is approving the Agency's Last and Final ROPS with the above amendments and changes. These changes are reflected in the approved Last and Final ROPS.

The Agency's maximum approved RPTTF distribution for the Last and Final ROPS is \$0 and \$273,636 in Other Funds for the ROPS 21-22B period.

Please refer to the approved Last and Final ROPS schedule used to calculate the total RPTTF approved for distribution:

<http://www.dof.ca.gov/Programs/Redevelopment/ROPS/>

Any agreed upon amendments or changes are reflected in the approved Last and Final ROPS posted on the above website.

This is Finance's determination related to the enforceable obligations reported on the Last and Final ROPS. HSC section 34191.6 (c) (2) allows agencies to submit no more than two requests to amend the approved Last and Final ROPS. This is the Agency's second amendment; therefore, the Agency may not file any more amendments to the approved Last and Final ROPS.

ROPS distributions will occur twice annually, one distribution for the July 1 through December 31 (ROPS A period), and one distribution for the January 1 through June 30 (ROPS B period). The Agency will receive RPTTF distributions up to the maximum approved amount on the Last and Final ROPS.

The Agency shall not expend more than the amount approved for each enforceable obligation listed and approved on the Last and Final ROPS. All unspent RPTTF received for enforceable obligations by the Agency should be retained for distribution to the affected taxing entities pursuant to HSC section 34191.6 (d) (2) (G). Further, any revenues, interest, and earnings of the Agency not authorized for use pursuant to the approved Last and Final ROPS shall be remitted to the County Auditor-Controller (CAC) pursuant to HSC section 34191.6 (c) (3). Pursuant to HSC section 34187 (e), once an agency has retired or paid off all enforceable obligations and all real property has been disposed, the Agency is required to dispose all remaining assets and remit any proceeds to the CAC for distribution to the affected taxing entities.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution statutes. Therefore, as a practical matter, the ability to fund the items on the Last and Final ROPS with property tax is limited to the amount of funding available to the Agency in the RPTTF. However, HSC section 34191.6 (c) (5) provides mechanisms for the Agency to pay enforceable obligations if insufficient RPTTF is available on an approved Last and Final ROPS.

HSC section 34187 (b) defines the process of final dissolution of the Agency. When all enforceable obligations have been retired or paid off, all real property has been disposed, and all outstanding litigation has been resolved, the Agency shall, within 30 days of meeting these conditions, submit to the Oversight Board (OB) a request to formally dissolve. The OB shall approve the request within 30 days and submit the request for Finance's review.

The First Amended Last and Final ROPS approval will remain effective through December 31, 2021, and the approved Second Amended Last and Final ROPS will become effective on January 1, 2022.

Charles De Simoni  
August 2, 2021  
Page 3

Please direct inquiries to Joshua Mortimer, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER  
Program Budget Manager

cc: Harold Duffey, City Manager, City of Grand Terrace  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



**Gavin Newsom ■ Governor**

915 L Street ■ Sacramento CA ■ 95814-3706 ■ [www.dof.ca.gov](http://www.dof.ca.gov)

Transmitted via email

September 3, 2021

Michelle Honis, Accounting Manager  
City of Ontario  
303 East B Street  
Ontario, CA 91764

### **Approval of Oversight Board Action**

The City of Ontario Successor Agency (Agency) notified the California Department of Finance (Finance) of its June 14, 2021 Oversight Board (OB) Resolution on June 22, 2021. Pursuant to Health and Safety Code (HSC) section 34179 (h), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution No. 2021-29, adopting the sale of the property identified as Assessor's Parcel Number (APN) 1048-573-02 to United Investment Group, LLC, is approved.

The Agency does not have an approved Long-Range Property Management Plan. Therefore, pursuant to HSC section 34191.3, the disposition of Agency owned properties must comply with the requirements of HSC sections 34177 (e) and 34181 (a) and is to be done expeditiously and in a manner aimed at maximizing value.

It is our understanding the Agency intends to sell the property located at 133-135 North Fern Avenue, Ontario, California (identified as APN 1048-573-02) for a sale price of \$172,000. Pursuant to HSC section 34177 (e), the net sale proceeds will be remitted to the San Bernardino County Auditor-Controller for distribution to the taxing entities.

This is our determination with respect to the OB action taken.

Michelle Honis  
September 3, 2021  
Page 2

Please direct inquiries to Joshua Mortimer, Supervisor, or Mathew Rios, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Charity Hernandez, Redevelopment Manager, City of Ontario  
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County