



Auditor-Controller/Treasurer/Tax Collector

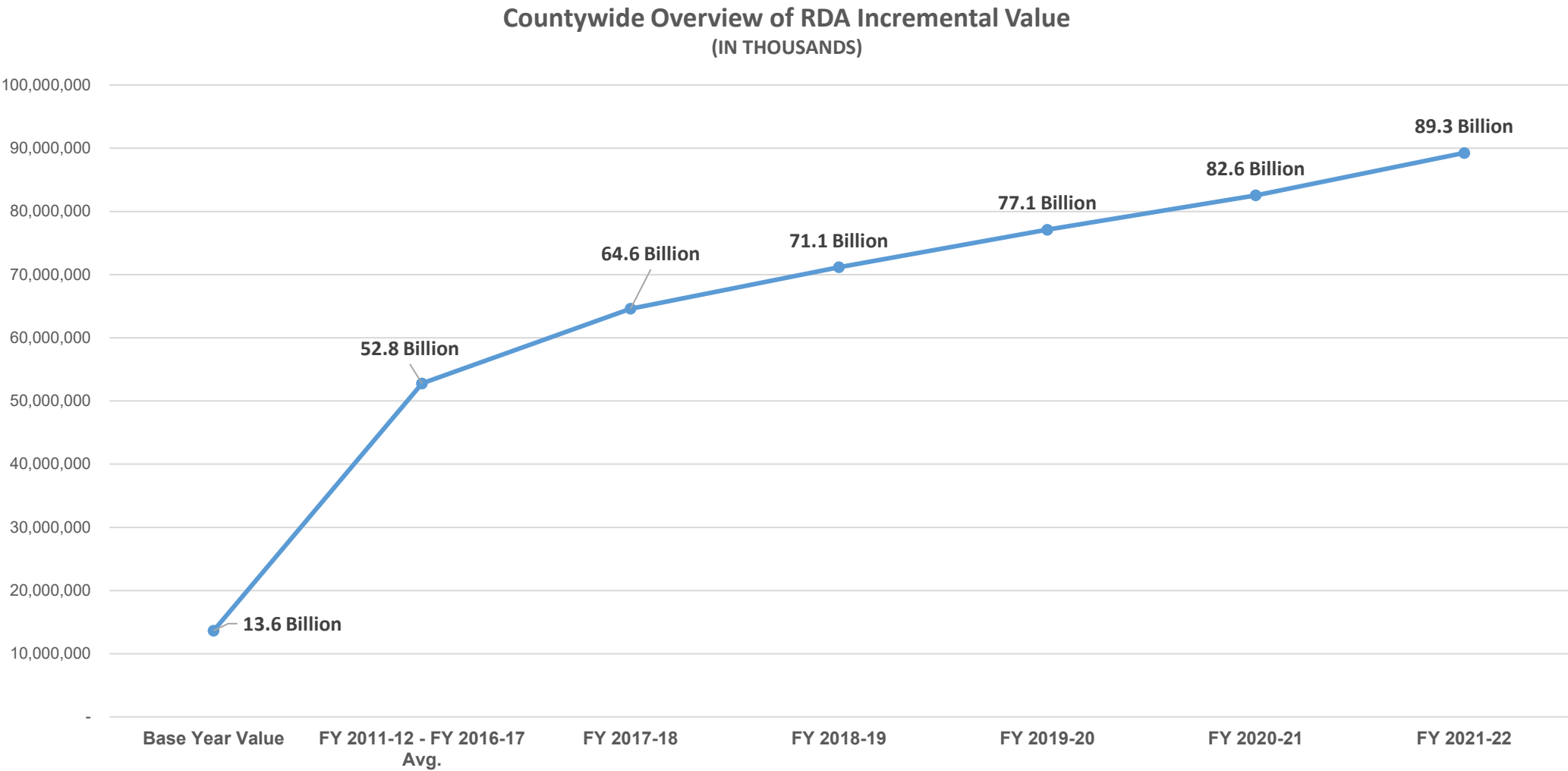
Annual RDA Dissolution Status Report FY 2021-22

Linda Santillano
Chief Deputy, Property Tax Division
October 17, 2022

- **FY2021-22 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

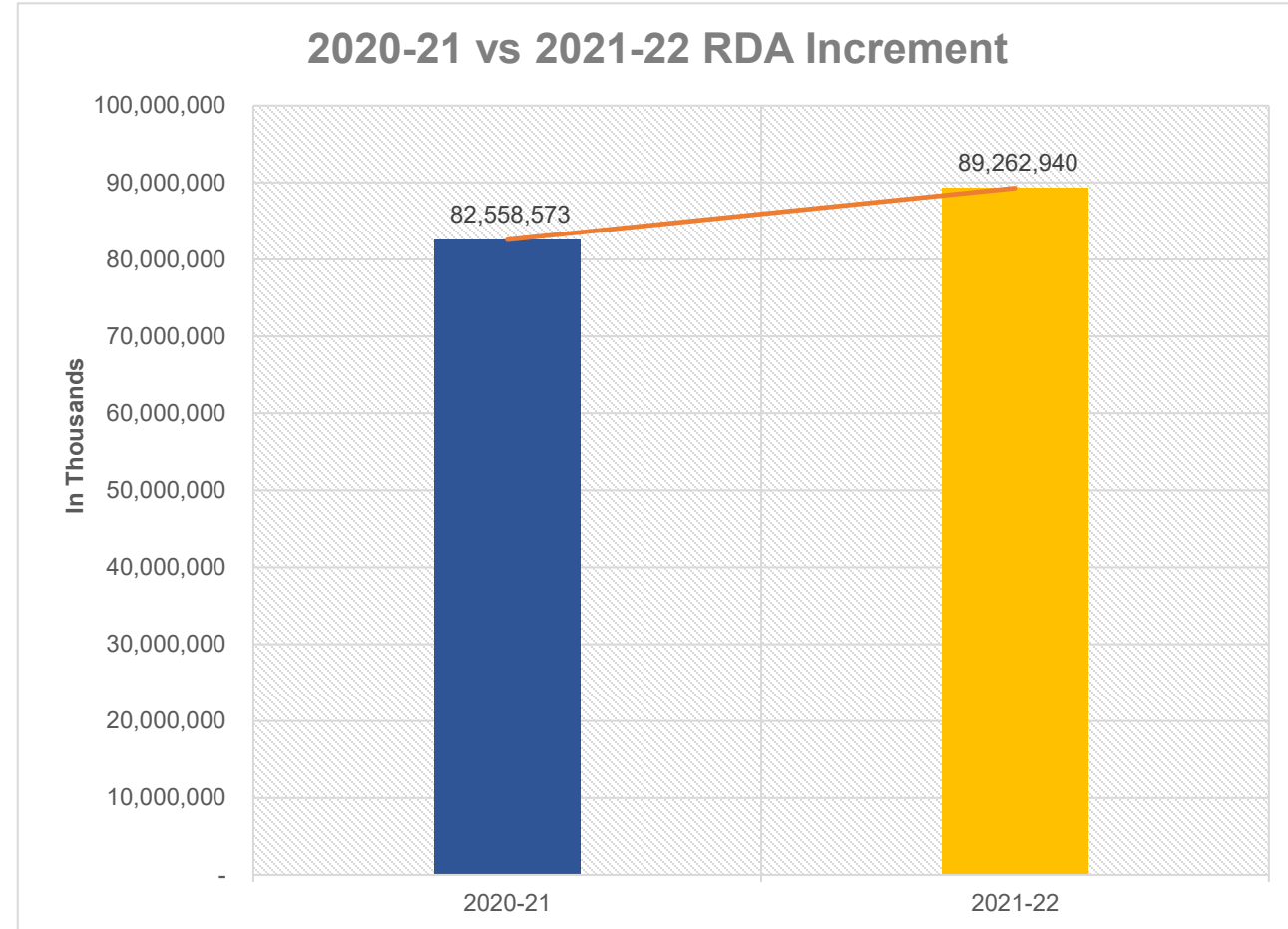


RDA Incremental Growth Since Dissolution



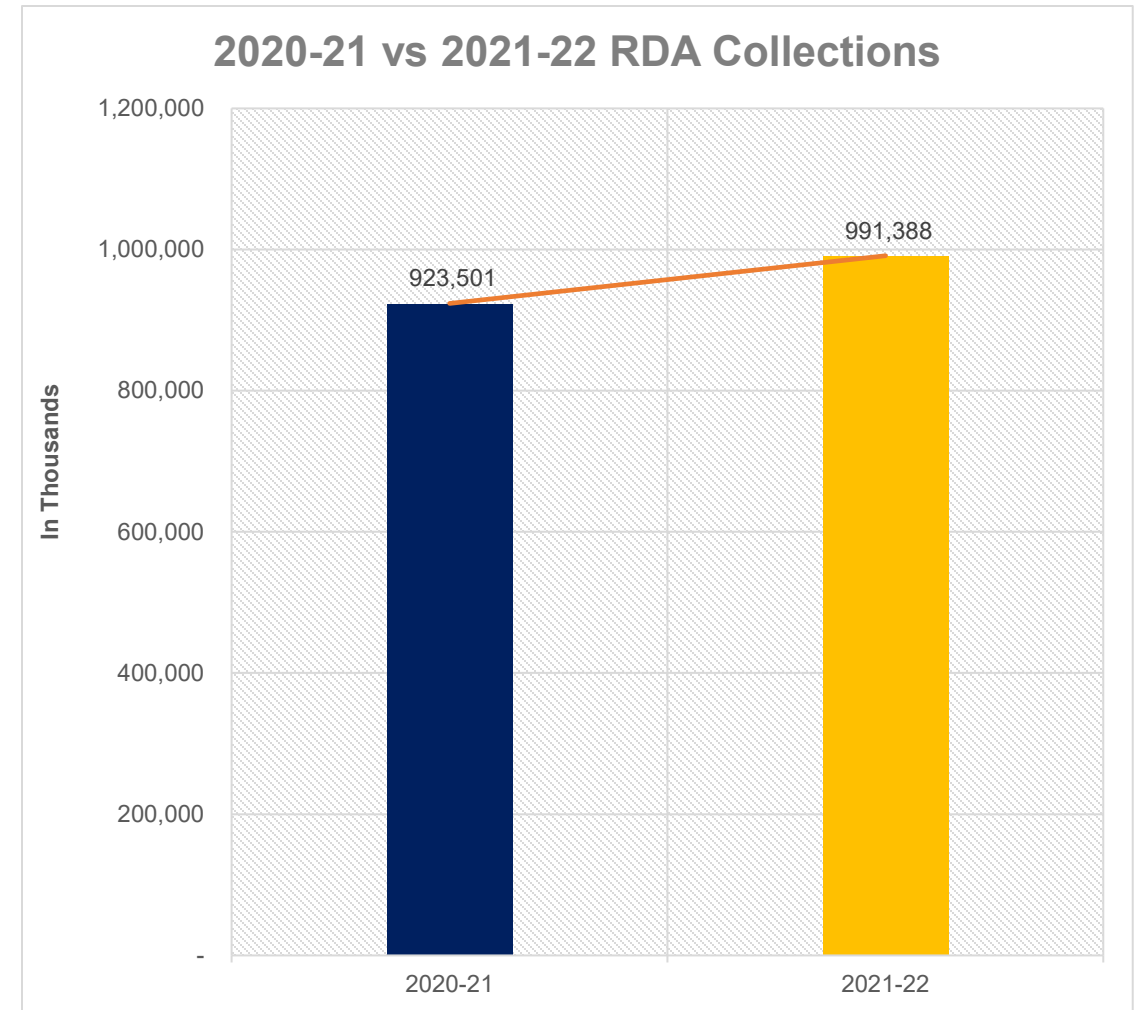
RDA Incremental Value Growth

SUCCESSOR AGENCY	2020-21	2021-22	Δ
ADELANTO	\$ 1,183,000	\$ 1,257,436	6.29%
APPLE VALLEY	680,572	750,572	10.29%
BARSTOW	614,523	700,959	14.07%
BIG BEAR LAKE	798,147	830,109	4.00%
CHINO	3,693,735	3,798,927	2.85%
COLTON	1,279,302	1,430,178	11.79%
FONTANA	15,655,547	16,770,991	7.12%
GRAND TERRACE	1,069,020	1,149,891	7.56%
HESPERIA	3,983,138	4,323,078	8.53%
HIGHLAND	1,200,342	1,281,533	6.76%
IVDA	7,183,274	8,025,459	11.72%
LOMA LINDA	1,070,428	1,215,760	13.58%
MONTCLAIR	1,903,909	2,200,169	15.56%
NEEDLES	59,832	72,970	21.96%
ONTARIO	6,999,129	7,504,967	7.23%
RANCHO CUCAMONGA	12,613,539	13,429,815	6.47%
REDLANDS	836,864	904,658	8.10%
RIALTO	5,628,754	6,234,942	10.77%
SAN BERNARDINO CITY	4,417,535	4,832,663	9.40%
SAN BERNARDINO COUNTY	1,703,450	1,820,942	6.90%
TWENTY-NINE PALMS	253,058	275,329	8.80%
UPLAND	1,855,756	1,982,673	6.84%
VICTORVILLE	1,061,973	1,081,787	1.87%
VVEDA	6,191,071	6,714,336	8.45%
YUCAIPA	271,399	291,489	7.40%
YUCCA VALLEY	351,276	381,307	8.55%
TOTAL IN THOUSANDS	\$ 82,558,573	\$ 89,262,940	8.12%

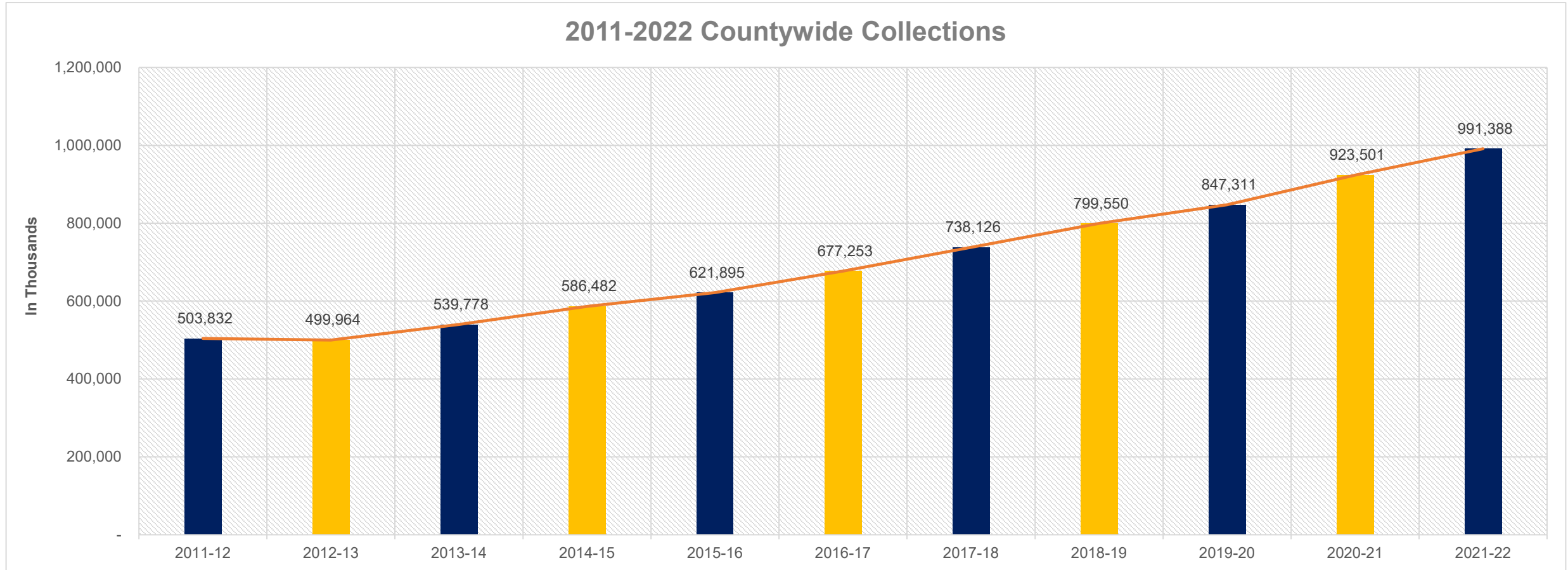


Collections Deposited to RPTTF

SUCCESSOR AGENCY	2020-21	2021-22	Δ
ADELANTO	\$ 11,821	\$ 14,273	20.74%
APPLE VALLEY	7,283	7,918	8.72%
BARSTOW	6,309	7,182	13.84%
BIG BEAR LAKE	8,302	8,897	7.18%
CHINO	39,238	39,118	-0.31%
COLTON	15,502	16,953	9.36%
FONTANA	170,849	188,161	10.13%
GRAND TERRACE	13,166	8,247	-37.36%
HESPERIA	42,157	45,794	8.63%
HIGHLAND	14,438	15,097	4.57%
IVDA	89,052	96,630	8.51%
LOMA LINDA	13,064	15,397	17.86%
MONTCLAIR	21,178	23,460	10.77%
NEEDLES	627	848	35.28%
ONTARIO	74,916	81,049	8.19%
RANCHO CUCAMONGA	138,950	144,720	4.15%
REDLANDS	10,828	11,139	2.88%
RIALTO	66,649	72,963	9.47%
SAN BERNARDINO CITY	55,065	58,521	6.28%
SAN BERNARDINO COUNTY	18,443	20,854	13.08%
TWENTY-NINE PALMS	2,699	3,016	11.76%
UPLAND	20,041	21,098	5.28%
VICTORVILLE	10,082	11,340	12.49%
VVEDA	65,940	70,887	7.50%
YUCAIPA	3,275	3,607	10.13%
YUCCA VALLEY	3,630	4,216	16.14%
TOTAL IN THOUSANDS	\$ 923,501	\$ 991,388	7.35%



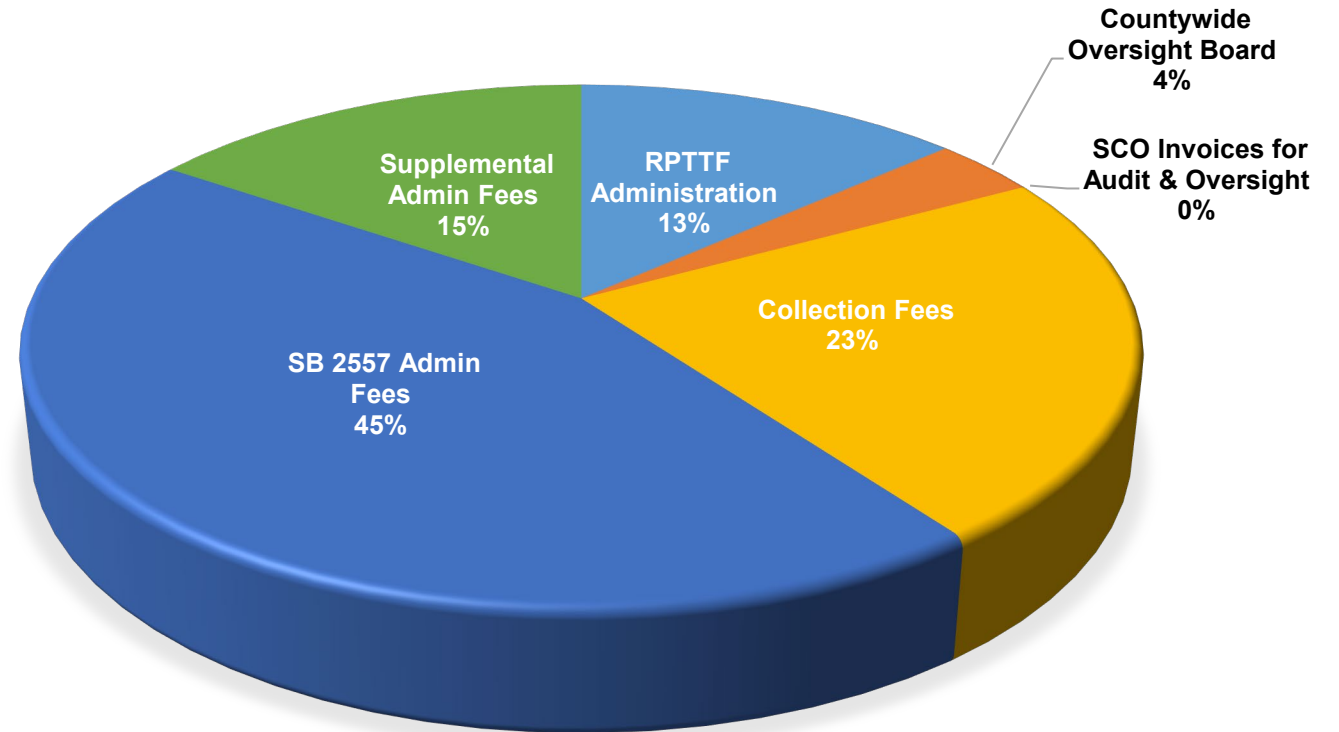
Collections Deposited to RPTTF Since Dissolution



County Auditor-Controller Admin Cost Charged for FY2021

Administrative Costs	Total	% of share
RPTTF Administration	\$ 1,443,896	13%
Countywide Oversight Board	394,548	4%
SCO Invoices for Audit & Oversight	-	0%
Collection Fees	2,469,633	23%
SB 2557 Admin Fees	4,809,574	45%
Supplemental Admin Fees	1,669,903	15%
Total Administrative Distributions	\$ 10,787,554	100%

TOTAL ADMINISTRATIVE COSTS DEDUCTED FROM RPTTF

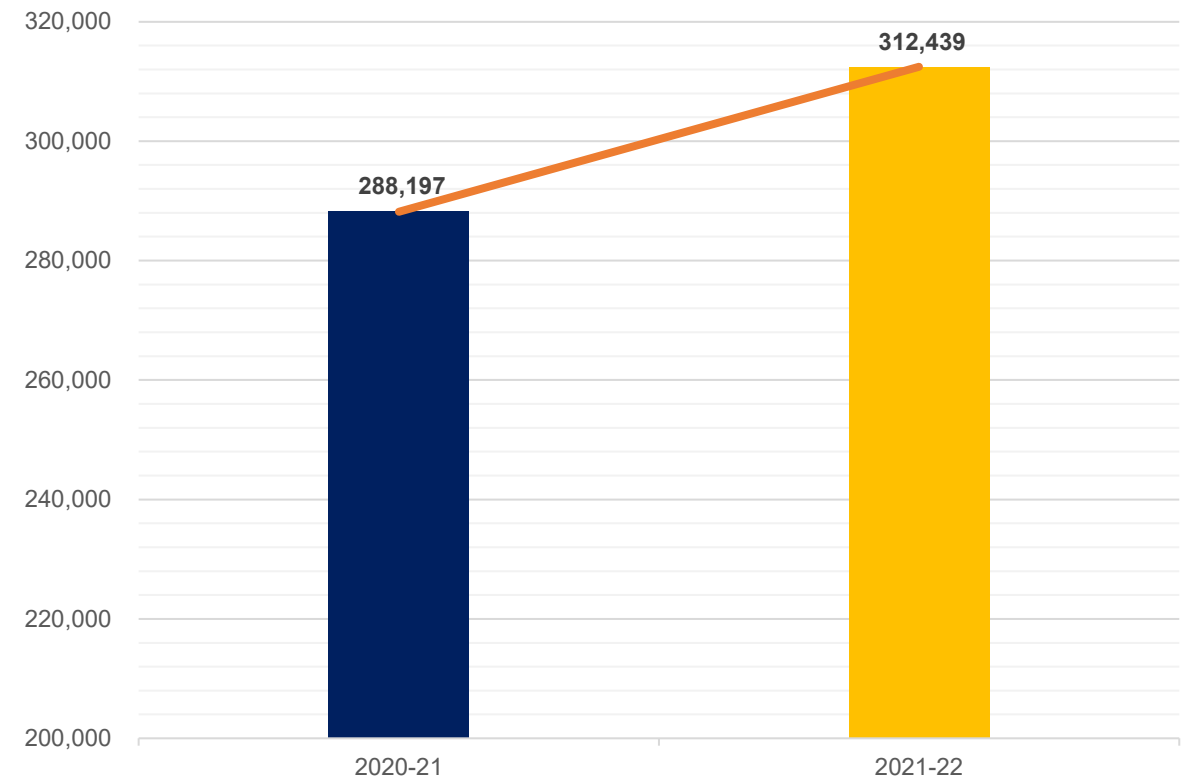


Pass-through Payments to ATEs

- Total pass-through payments to Affected Taxing Entities (ATEs) increased by 8.41% in FY2021-22.

AFFECTED TAXING ENTITIES	2020-21	2021-22	Δ
CITIES	\$ 17,714	\$ 19,170	8.22%
COUNTY	69,757	73,999	6.08%
SPECIAL DISTRICTS	110,007	115,352	4.86%
K-12 SCHOOLS	63,545	72,825	14.60%
COMMUNITY COLLEGES	9,056	10,442	15.31%
COE	2,560	2,747	6.90%
ERAF	15,549	17,903	15.14%
TOTAL	\$ 288,197	\$ 312,439	8.41%

FY2020-21 vs FY2021-22 Pass-through Distributions
(in thousands)

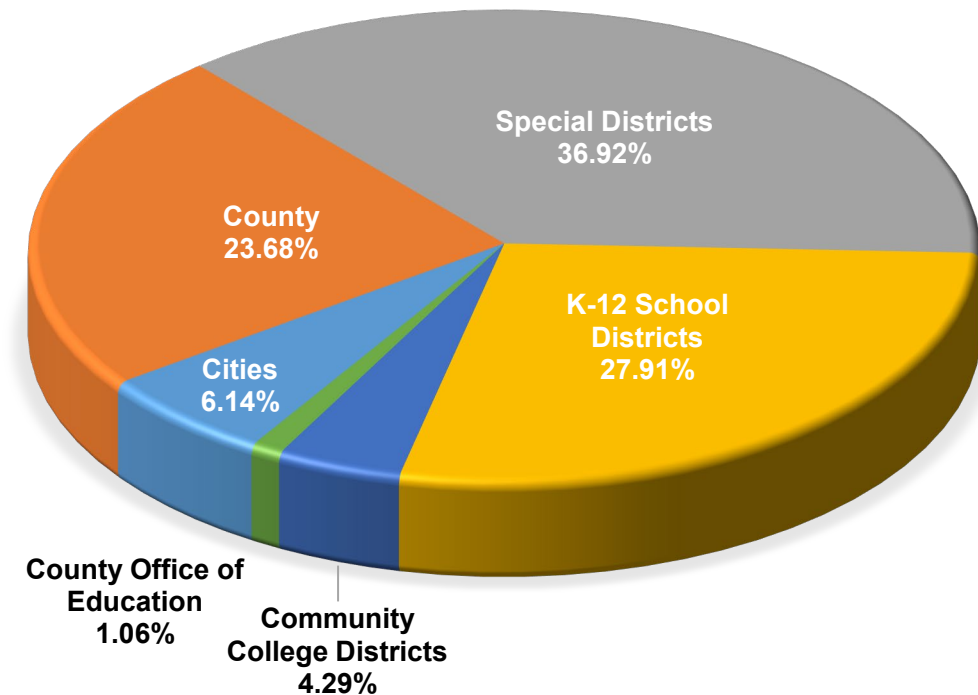


Pass-through Payments to ATEs for FY2021-22

- Payments to Special District includes pass-throughs for debt service overrides.
- Payments to School Districts includes eligible allocations from ERAF (\$17.9 million).

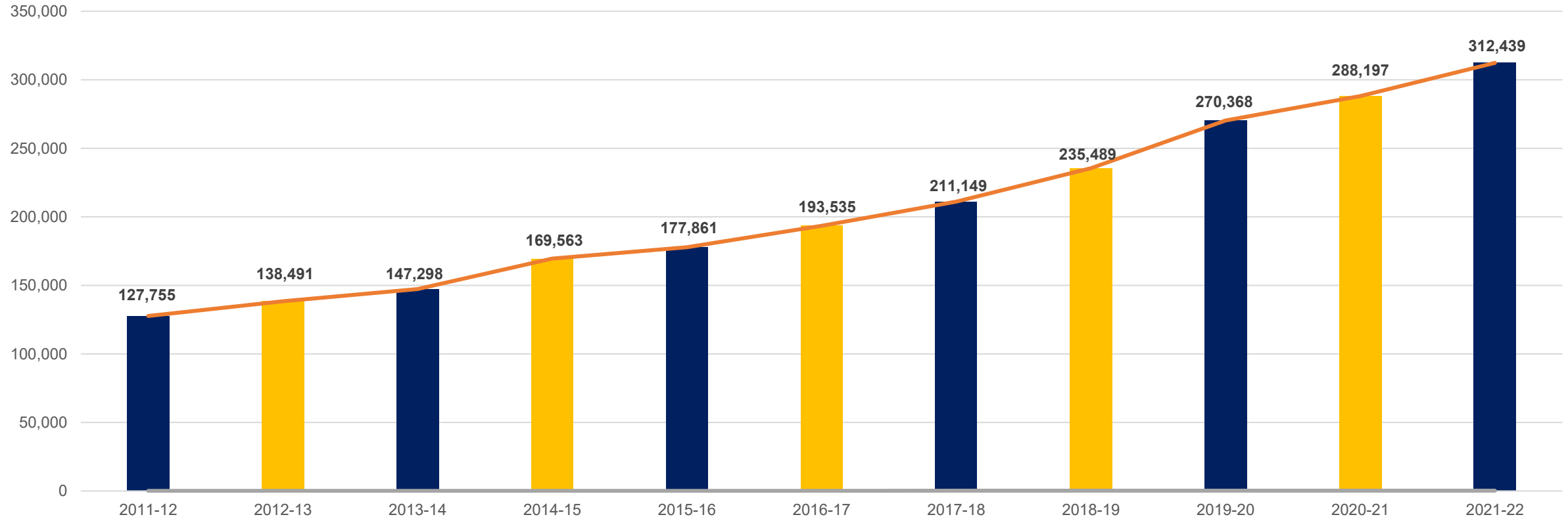
AFFECTED TAXING ENTITIES	TOTAL PASS-THROUGH DISTRIBUTION (in thousands)	% OF SHARE
Cities	\$ 19,170	6%
County	73,999	24%
Special Districts	115,352	37%
K-12 School Districts	87,213	28%
Community College Districts	13,391	4%
County Office of Education	3,313	1%
TOTAL	\$ 312,439	100%

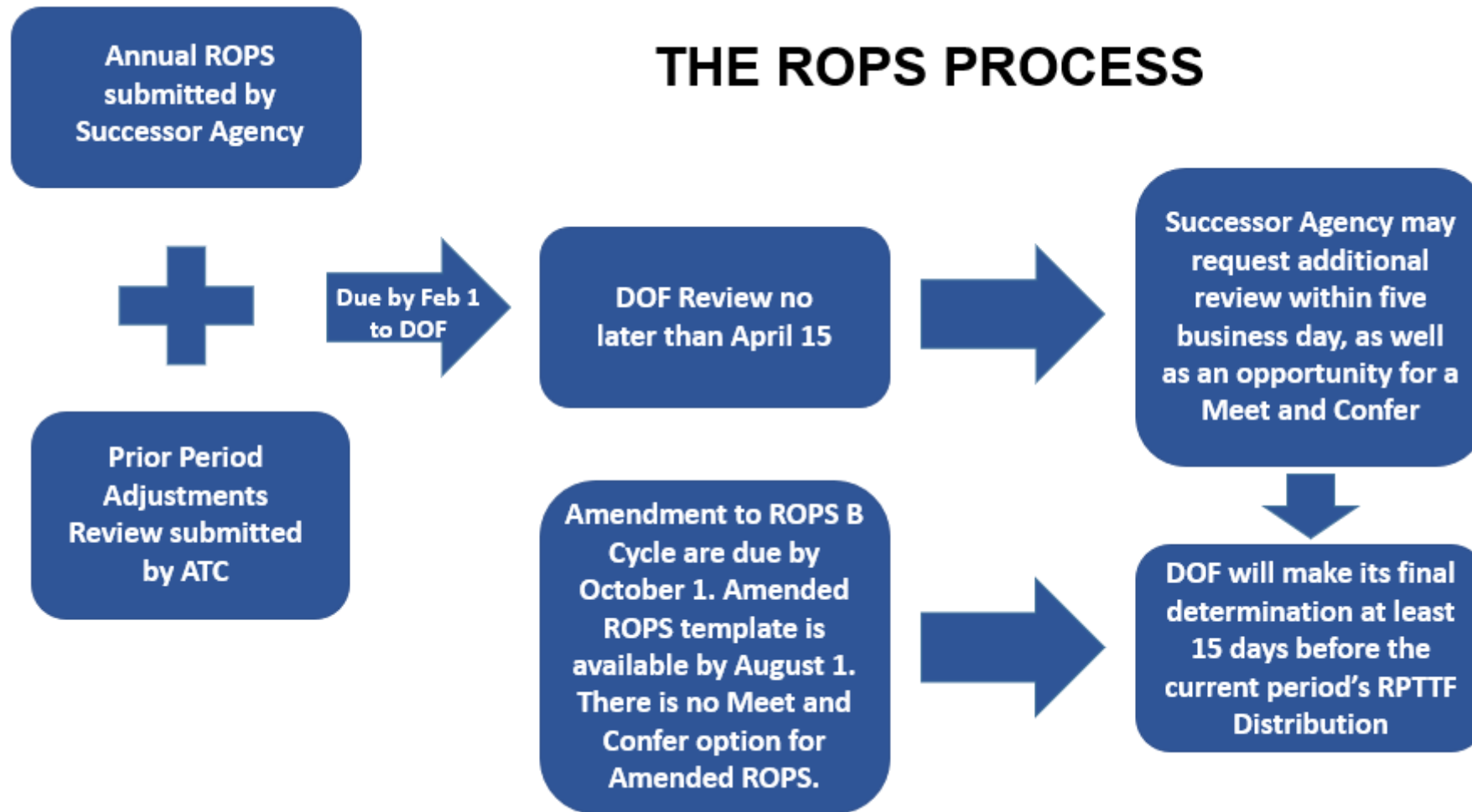
TOTAL PASS-THROUGH DISTRIBUTION - FY2021-22



Pass-through Payments to ATEs by Year

- FY2021-22 pass-through payments have increased by 145% since FY2011-12





Annual ROPS Summary

ROPS PERIOD	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED
ROPS 2021-22	\$ 191,002,609	\$ (6,668,491)	\$ (22,418,272)	\$ 161,915,846	\$ 161,915,846
ROPS 2022-23	214,584,973	(36,071,947)	(6,296,065)	172,216,961	105,567,981*
TOTAL	\$ 405,587,582	\$ (42,740,438)	\$ (28,714,337)	\$ 334,132,807	\$ 267,483,827
Δ	12.3%	440.9%	71.9%	6.4%	

*ROPS 2022-23B disbursement will occur on 1/2/2023.

- ROPS items denied or adjusted are attributed to the following:
 - Funding source was reclassified based on available funds.
 - 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.
 - Agreement does not require RPTTF Funding.
 - Error on successor agency's requested amount. DOF readjusted the amount to reflect the correct scheduled payment.
 - The claimed administrative costs exceeded the limit set by HSC section 34171(b)(3).
 - Amount requested exceeded the agreed upon obligation.
 - Amount requested was inadvertently requested from the wrong funding source.



Annual ROPS Summary – ROPS 2021-22

Successor Agency	ROPS 2021-22				
	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED*
RS01 ADELANTO	\$ 4,877,116	\$ -	\$ (3,404)	\$ 4,873,712	\$ 4,873,712
RS02 APPLE VALLEY	1,004,650	-	(6,352)	998,298	998,298
RS03 BARSTOW	903,314	-	(32,073)	871,241	871,241
RS04 BIG BEAR	1,175,965	-	(32,689)	1,143,276	1,143,276
RS05 CHINO	3,764,510	-	(2,221,693)	1,542,817	1,542,817
RS06 COLTON **	1,645,815	-	-	1,645,815	1,645,815
RS07 FONTANA	35,821,251	-	(45,822)	35,775,429	35,775,429
RS08 GRAND TERRACE ***	-	-	-	-	-
RS09 HESPERIA	9,850,180	(233,141)	(220,069)	9,396,970	9,396,970
RS10 HIGHLAND **	3,674,723	-	-	3,674,723	3,674,723
RS11 IVDA	16,976,509	-	(10,951)	16,965,558	16,965,558
RS12 LOMA LINDA	4,954,045	(76,881)	(22,993)	4,854,171	4,854,171
RS13 MONTCLAIR	3,275,769	-	(7,575)	3,268,194	3,268,194
RS14 NEEDLES	50,080	111,498	(4,356)	157,222	157,222
RS15 ONTARIO	11,022,065	(691,031)	(3,231,942)	7,099,092	7,099,092
RS16 RANCHO CUCAMONGA	27,305,775	-	(659,198)	26,646,577	26,646,577
RS17 REDLANDS	2,612,651	303,763	(228)	2,916,186	2,916,186
RS18 RIALTO	11,229,456	-	(4,223,416)	7,006,040	7,006,040
RS19 SAN BERNARDINO	12,169,429	-	(788,245)	11,381,184	11,381,184
RS20 SAN BERNARDINO COUNTY	7,049,851	(2,280,130)	(38,585)	4,731,136	4,731,136
RS21 29 PALMS	986,850	-	(229,842)	757,008	757,008
RS22 UPLAND	3,391,658	(118,319)	(96,797)	3,176,542	3,176,542
RS23 VICTORVILLE	3,681,085	(3,609,523)	(71,562)	-	-
RS24 VICTOR VALLEY	22,193,983	-	(10,308,042)	11,885,941	11,885,941
RS25 YUCAIPA	631,965	-	(32,683)	599,282	599,282
RS26 YUCCA VALLEY **	753,914	(74,727)	(129,755)	549,432	549,432
Total	\$ 191,002,609	\$ (6,668,491)	\$ (22,418,272)	\$ 161,915,846	\$ 161,915,846

*RPTTF distribution has not occurred yet. Distribution will take place in January 2023.

**Agency has a Last and Final ROPS

***The Grand Terrace Successor Agency dissolved in March 2022.



Annual ROPS Summary – ROPS 2022-23

Successor Agency	ROPS 2022-23				
	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED*
RS01 ADELANTO	\$ 4,926,276	\$ -	\$ (94,755)	\$ 4,831,521	\$ 3,061,380
RS02 APPLE VALLEY	1,015,100	-	(101,327)	913,773	481,573
RS03 BARSTOW	882,263	-	(5,277)	876,986	858,731
RS04 BIG BEAR	1,178,398	-	(14,436)	1,163,962	953,160
RS05 CHINO	10,036,490	(5,419,172)	(2,434,974)	2,182,344	1,265,394
RS06 COLTON **	1,430,065	-	-	1,430,065	3,076
RS07 FONTANA	35,293,869	(255,595)	(10,600)	35,027,674	15,505,609
RS08 GRAND TERRACE ***	-	-	-	-	-
RS09 HESPERIA	9,836,552	(55,986)	(55,960)	9,724,606	6,697,244
RS10 HIGHLAND **	3,678,697	-	-	3,678,697	1,688,411
RS11 IVDA	16,970,516	-	(276,129)	16,694,387	8,209,890
RS12 LOMA LINDA	4,838,360	30,302	(10,345)	4,858,317	2,403,727
RS13 MONTCLAIR	2,679,213	-	(37,671)	2,641,542	494,148
RS14 NEEDLES	76,233	-	-	76,233	76,233
RS15 ONTARIO	10,268,737	-	(1,219,435)	9,049,302	7,830,854
RS16 RANCHO CUCAMONGA	27,587,717	-	(510,300)	27,077,417	20,686,630
RS17 REDLANDS	10,363	-	(252)	10,111	4,930
RS18 RIALTO	11,003,067	(3,053,942)	(242,301)	7,706,824	5,482,834
RS19 SAN BERNARDINO	9,651,259	1	(458,403)	9,192,856	8,229,241
RS20 SAN BERNARDINO COUNTY	5,051,736	-	(34,267)	5,017,469	1,492,801
RS21 29 PALMS	965,856	-	(1,957)	963,899	671,518
RS22 UPLAND	3,373,158	(62,940)	(263,503)	3,046,715	2,628,611
RS23 VICTORVILLE	3,604,531	(482,025)	(93,794)	3,028,712	2,090,143
RS24 VICTOR VALLEY	48,862,979	(26,746,875)	(396,418)	21,719,686	14,019,447
RS25 YUCAIPA	745,270	(25,714)	(33,961)	685,595	421,886
RS26 YUCCA VALLEY **	618,268	-	-	618,268	310,510
Total	\$ 214,584,973	\$ (36,071,947)	\$ (6,296,065)	\$ 172,216,961	\$ 105,567,981

*RPTTF distribution has not occurred yet. Distribution will take place in January 2023.

**Agency has a Last and Final ROPS

***The Grand Terrace Successor Agency dissolved in March 2022.



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

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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 PPA findings to DOF by February 1.

ROPS Category	ROPS 18-19 PPA (adj. ROPS 21-22)			ROPS 19-20 PPA (adj. ROPS 22-23)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
Non-Admin	\$ 21,331,979	\$ 21,791,632	\$ 459,653	\$ 4,690,796	\$ 5,125,846	\$ 435,050
Admin	753,896	772,858	18,962	868,761	1,170,219	301,458
Total	\$ 22,085,875	\$ 22,564,490	\$ 478,615	\$ 5,559,557	\$ 6,296,065	\$ 736,508



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 18-19 (adj. ROPS 21-22)			PPA 19-20 (adj. ROPS 22-23)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
RS01 ADELANTO	-	\$ 3,404	\$ 3,404	\$ 97,212	\$ 94,755	\$(2,457)
RS02 APPLE VALLEY	8,207	6,352	(1,855)	97,769	101,327	3,558
RS03 BARSTOW	44,378	32,073	(12,305)	3,482	5,277	1,795
RS04 BIG BEAR	26,005	32,689	6,684	14,436	14,436	-
RS05 CHINO	1,983,371	2,221,693	238,322	2,434,974	2,434,974	-
RS06 COLTON *	69,233	69,233	-	-	-	-
RS07 FONTANA	45,822	45,822	-	10,600	10,600	-
RS08 GRAND TERRACE *	-	-	-	-	-	-
RS09 HESPERIA	220,069	220,069	-	55,960	55,960	-
RS10 HIGHLAND *	2	42,418	42,416	-	-	-
RS11 IVDA	10,951	10,951	-	51,672	276,129	224,457
RS12 LOMA LINDA	12,591	22,993	10,402	10,302	10,345	43
RS13 MONTCLAIR	7,575	7,575	-	12,710	37,671	24,961
RS14 NEEDLES	4,355	4,355	-	-	-	-
RS15 ONTARIO	3,228,414	3,231,942	3,528	1,056,798	1,219,435	162,637
RS16 RANCHO CUCAMONGA	659,198	659,198	-	510,300	510,300	-
RS17 REDLANDS	-	228	228	109	252	143
RS18 RIALTO	4,076,315	4,223,416	147,101	242,135	242,301	166
RS19 SAN BERNARDINO	781,024	788,245	7,221	380,749	458,403	77,654
RS20 SAN BERNARDINO COUNTY	15,761	38,585	22,824	-	34,267	34,267
RS21 29 PALMS	229,842	229,842	-	1,957	1,957	-
RS22 UPLAND	78,497	96,797	18,300	59,303	263,503	204,200
RS23 VICTORVILLE	114,962	105,572	(9,390)	94,068	93,794	(274)
RS24 VICTOR VALLEY	10,308,042	10,308,599	557	396,418	396,418	-
RS25 YUCAIPA	31,506	32,683	(1,177)	28,603	33,961	5,358
RS26 YUCCA VALLEY *	129,755	129,755	-	-	-	-
Total	\$ 22,085,875	\$ 22,564,490	\$ 478,615	\$ 5,559,557	\$ 6,296,065	\$ 736,508

*Agency has Last & Final ROPS Approved



Summary of Annual ROPS Approved by the CWOB in FY21-22

Annual ROPS 2022-23					
Ref. #	Successor Agency	Meeting Date	CWOB Approved Amount	DOF Approved Amount	DOF Review Results
1.1	Adelanto	1/10/2022	\$ 4,926,276	\$ 4,926,276	Approved by DOF on 3/25/2022, noted excessive Admin allowance
1.2	Apple Valley	1/10/2022	1,015,100	\$1,015,100	Approved by DOF on 3/11/2022
1.3	Barstow	12/13/2021	882,263	882,263	Approved by DOF on 3/25/2022
1.4	Big Bear Lake	1/10/2022	1,178,398	1,178,398	Approved by DOF on 3/11/2022, noted excessive Admin allowance
1.5	Chino	1/10/2022	10,036,490	4,617,318	Approved by DOF on 3/25/2022 with a total adjustment of \$5,419,172, Item 15 adjusted \$3,976,140 and Item 56 adjusted \$1,443,032. DOF also noted excessive Admin allowance
1.7	Fontana	1/10/2022	35,293,869	35,038,274	Approved by DOF on 4/1/2022 with an adjustment on Item 25 of \$255,595, noted excessive Admin allowance
1.8	Hesperia	1/10/2022	9,836,552	9,780,566	Approved by DOF on 4/1/2022 with adjustment on Item 76 of \$55,986
1.10	IVDA	12/13/2021	16,970,516	16,970,516	Approved by DOF on 3/25/2022, noted excessive Admin allowance
1.11	Loma Linda	1/10/2022	4,858,360	4,868,762	Approved by DOF on 3/25/2022 with adjustment on Item 27 of \$10,302, noted excessive Admin allowance
1.12	Montclair	1/10/2022	2,679,213	2,679,213	Approved by DOF on 3/18/2022, noted excessive Admin allowance
1.13	Needles	1/10/2022	76,233	76,233	Approved by DOF on 4/15/2022, noted excessive Admin allowance



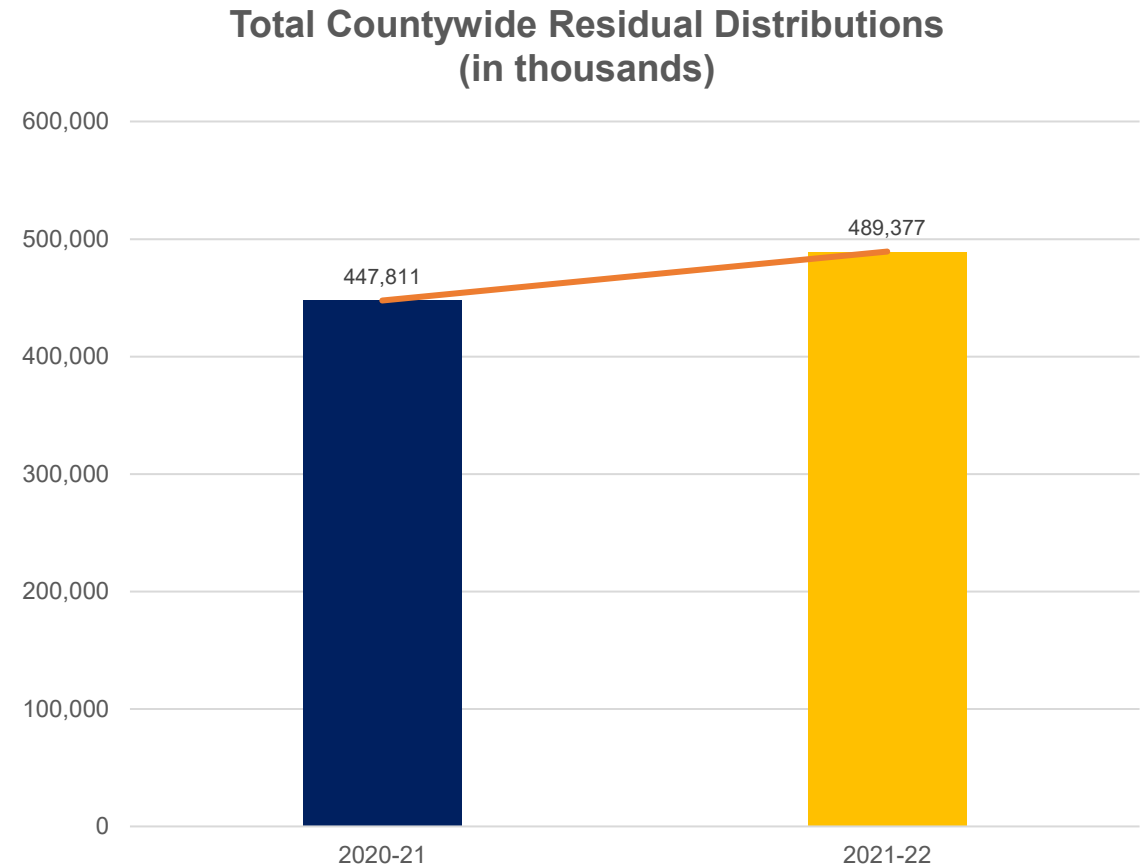
Summary of Annual ROPS Approved by the CWOB in FY21-22

Annual ROPS 2022-23					
Ref. #	Successor Agency	Meeting Date	CWOB Approved Amount	DOF Approved Amount	DOF Review Results
1.14	Ontario	1/10/2022	\$ 10,268,737	\$ 10,268,737	Approved by DOF on 4/13/2022, noted excessive Admin allowance
1.15	Rancho Cucamonga	12/13/2021	27,587,717	27,587,717	Approved by DOF on 4/15/2022, noted excessive Admin allowance
1.16	Redlands	1/10/2022	10,363	10,363	Approved by DOF on 3/18/2022
1.17	Rialto	12/13/2021	11,003,067	7,949,125	Approved by DOF on 4/13/2022 with a total adjustment of \$3,053,942, Item 8 adjusted \$2,333,563 and Item 9 adjusted \$720,379. DOF, noted excessive Admin allowance
1.18	San Bernardino City	12/13/2021	9,651,259	9,651,259	Approved by DOF on 4/13/2022 with an adjustment of \$945,545 from Bond Proceeds
1.19	San Bernardino County	1/10/2022	5,051,736	5,051,736	Approved by DOF on 3/25/2022, noted excessive Admin allowance
1.20	Twentynine Palms	12/13/2021	965,856	965,856	Approved by DOF on 3/11/2022
1.21	Upland	1/10/2022	3,373,158	3,310,218	Approved by DOF on 3/25/2022 with adjustment on Item 15 of \$62,940, noted excessive Admin allowance
1.22	Victorville	1/10/2022	3,604,531	3,122,506	Approved by DOF on 4/13/2022 with a total adjustment of \$482,025. Item 1 was adjusted \$358,854 and Admin Costs were adjusted \$123,171
1.23	VVEDA	1/10/2022	48,862,979	22,016,104	Approved by DOF on 4/13/2022 with a total adjustment of \$26,746,875. Item 24 was adjusted \$6,987,500, Item 25 was adjusted \$5,634,375 and Item 33 was adjusted \$14,125,000
1.24	Yucaipa	1/10/2022	745,270	719,556	Approved by DOF on 3/25/2022 with adjustment on Item 44 of \$25,715, noted excessive Admin allowance



Residual Distributions to ATEs FY2020-21 vs 2021-22

Affected Taxing Entity	2020-21	2021-22	Δ
Cities	\$ 41,364	\$ 44,326	7.16%
County	62,413	68,380	9.56%
Special Districts	89,586	98,426	9.87%
K-12 Schools	136,029	148,579	9.23%
Community Colleges	20,426	22,316	9.25%
COE	3,662	3,986	8.83%
ERAF - K-12 School	80,116	87,783	9.57%
ERAF - Community College	12,039	13,203	9.67%
ERAF - COE	2,176	2,378	9.27%
Total	\$ 447,811	\$ 489,377	8%

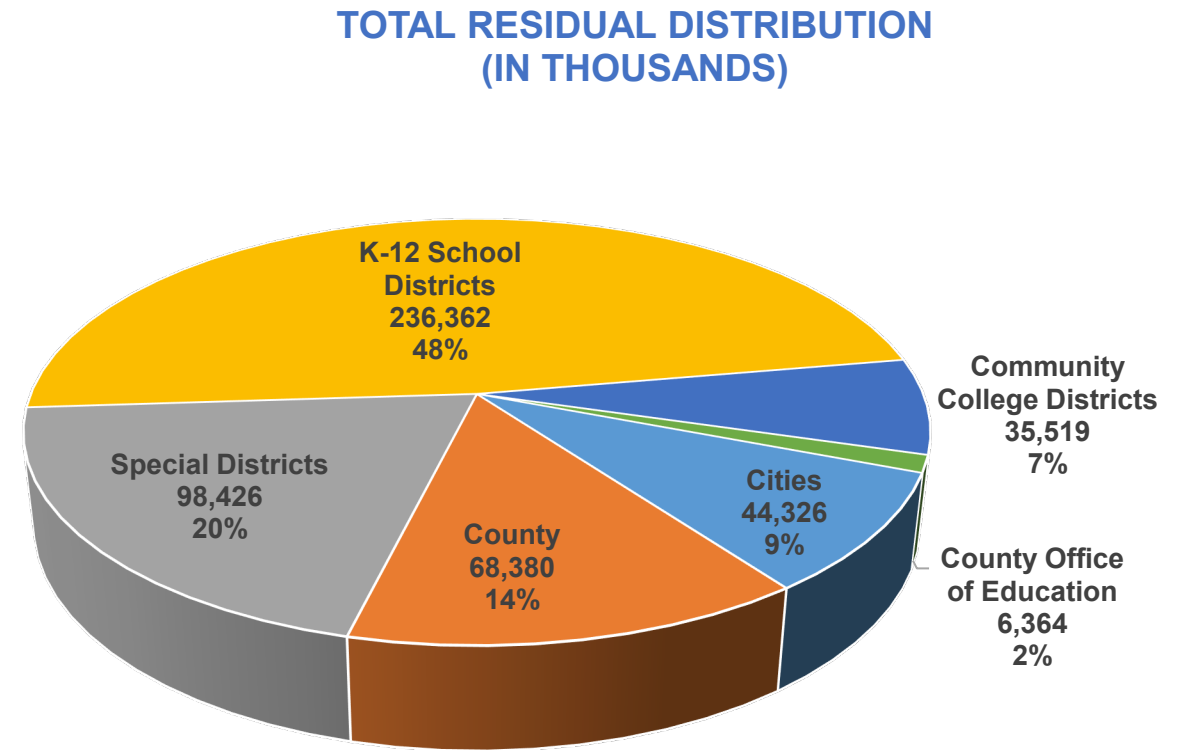


Residual calculation methodology changed in FY2020-21 due to the implementation of the appellate court decision, City of Chula Vista vs. Sandoval 49 Cal.App.5th 539 (2020), available at <https://www.courts.ca.gov/opinions/archive/C080711.PDF>, which decided that residual should be distributed based on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



Residual Distributions to ATEs for FY2021-22

AFFECTED TAXING ENTITIES	TOTAL RESIDUAL DISTRIBUTION (IN THOUSANDS)	%
Cities	\$ 44,326	9%
County	68,380	14%
Special Districts	98,426	20%
K-12 School Districts	236,362	48%
Community College Districts	35,519	7%
County Office of Education	6,364	2%
TOTAL	\$ 489,377	100%

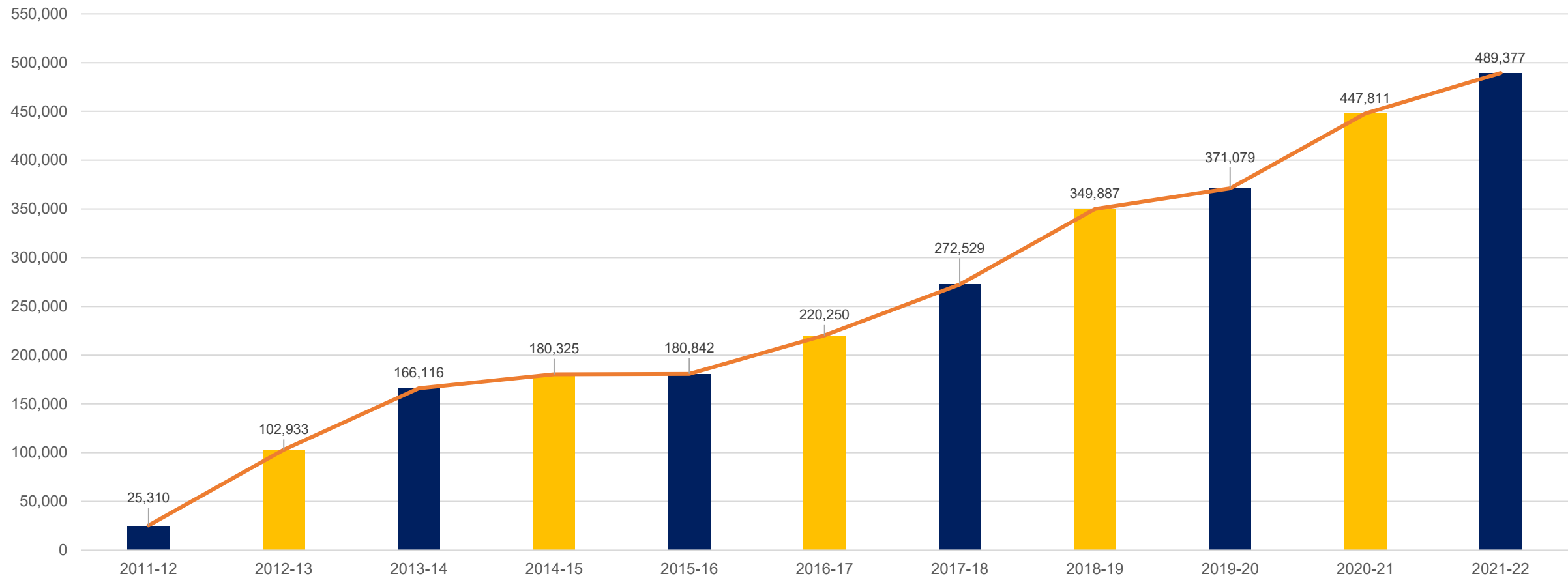


Residual payments to Special Districts include funds attributable to debt service overrides not required for Agency debt service per SB107. Residual payments to Local Education Agencies include allocations of residual from ERAF in the amount of \$103.4 million.



Residual Distributions to ATEs by Year

Total Countywide Residual Distributions (in thousands)



RPTTF Distribution Recap

RPTTF Distribution Type	ROPS 2020-21	ROPS 2021-22	Δ	ROPS 22-23*
Collections	\$ 871,610,286	\$ 981,119,789	12.6%	\$ 421,235,883
Admin	(10,618,762)	(10,740,671)	1.1%	(1,763,270)
Passthrough	(279,551,450)	(306,973,608)	9.8%	(135,076,016)
ROPS – Enforceable Obligations	(190,592,648)	(158,217,757)	(17.0%)	(104,323,389)
ROPS – Admin	(4,270,329)	(3,698,089)	(13.4%)	(1,244,592)
Residual	(386,577,097)	(501,489,664)	29.7%	(178,828,616)
Remaining Balance	\$ -	\$ -		\$ -

*ROPS 22-23 A cycle is only reported; B cycle distribution will take place in January 2023.

** Please note, ROPS disbursements cross over fiscal years (A cycle is disbursed on June 1st and B cycle is disbursed on January 2nd).





Auditor-Controller/Treasurer/Tax Collector

RDA Dissolution – Other Wind-Down Activities

Status on Dissolution Actions Approved by CWOB in FY2021-22

Page 24

Other Dissolution Items					
Ref. #	SA	Date	Purpose	Est. Transaction Amount	Result
2.1	Ontario	7/12/2021	Agreement for EO	\$ -	Denied by DOF on 8/23/2021
2.2	Chino	9/16/2021	ROPS Amendment/ Agreement for EO	--	Denied by DOF on 11/5/2021 and 11/17/2021
2.3	Grand Terrace	9/16/2021	Dissolution	--	Approved by DOF on 10/14/2021
2.4	Rialto	12/13/2021	Property Disposition	3,508,758	No action taken by DOF due to property sold being part of the approved LRPMP
2.5	VVEDA	1/10/2022	Agreement for EO	18,750,000	Denied by DOF on 3/11/2022
2.6	Grand Terrace	3/7/2022	Dissolution	296,825	DOF acknowledged the dissolution of the Grand Terrace SA
2.7	Needles	4/4/2022	Property Disposition	4,333	Approved by DOF on 6/6/2022
2.8	Ontario	6/13/2022	Property Disposition	100,000	Approved by DOF on 7/26/2022



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

www.SBCounty.gov/ATC

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%
TOTAL	939	100%

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



Status

*Proceeds from two (2) parcels were directly distributed by SA to ATE pursuant to Compensation Agreement. Proceeds from 61 parcels were used by SA to pay enforceable obligations. Proceeds from 19 parcels were not remitted to ATC.

PROPERTY DISPOSITION	STATUS	PARCEL COUNT	TOTAL
FUTURE DEVELOPMENT	PARCEL OWNERSHIP TRANSFERRED TO CITY	180	284
	PARCEL OWNERSHIP STILL UNDER THE FORMER RDA/SUCCESSOR AGENCY	78	
	PARCEL OWNERSHIP TRANSFERRED FROM CITY TO DEVELOPER	26	
GOVERNMENT PURPOSE	TRANSFER COMPLETED	240	255
	PENDING TRANSFER	15	
SALE OF PROPERTY	SOLD - PROCEEDS REMITTED TO ATC	85	381
	SOLD - PROCEEDS NOT REMITTED TO ATC*	82	
	PENDING SALE	214	
TRANSFER PURSUANT TO ENFORCEABLE OBLIGATION	SOLD - PROCEEDS USED TO PAY ENFORCEABLE OBLIGATION	16	19
	TRANSFERRED TO CITY	3	
TOTAL		939	939

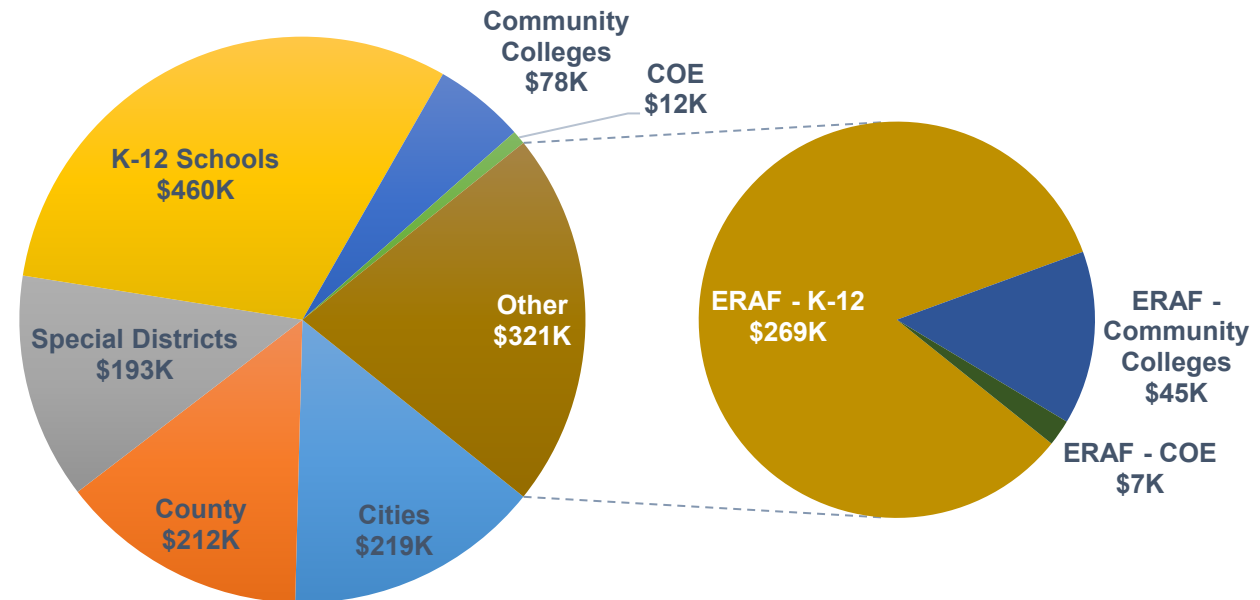


Property Dispositions / Asset Liquidation Disbursements

- In FY2021-22, proceeds for 15 parcels were received and distributed to ATEs by ATC

Agency Type	Asset Liquidation	% of Total Distribution
Cities	\$ 219,072	15%
County	211,969	14%
Special Districts	192,701	13%
K-12 Schools	459,692	31%
Community Colleges	77,701	5%
COE	11,720	1%
ERAF - K-12	268,608	18%
ERAF - Community Colleges	45,475	3%
ERAF - COE	6,889	0%
Total Distributed Remittances	1,493,827	
Total Remittance Distributions to K-14 Schools	\$ 870,085	
Percentage of Remittance Distributions to K-14 Schools	58%	

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



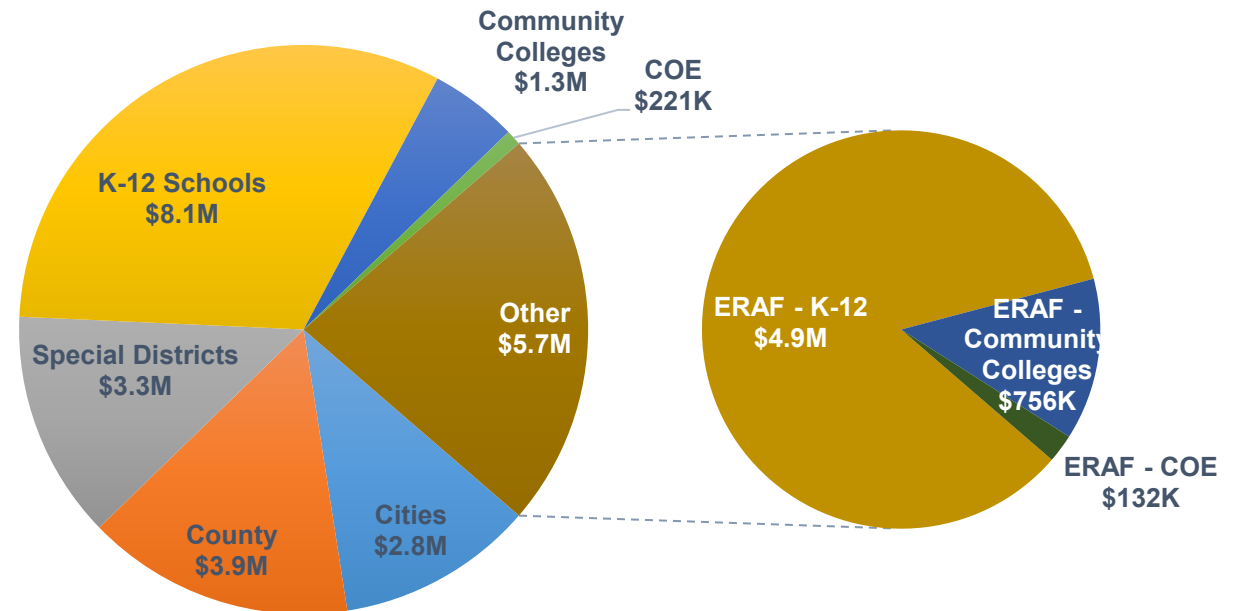
City of San Bernardino also remitted refunds proceeds from three parcels. The refunds were distributed to ATEs by ATC.



- Total Property Disposition/Asset Liquidation Amount During RDA Dissolution

Agency Type	Asset Liquidation	% of Total Distribution
Cities	\$ 2,839,325	11%
County	3,855,075	15%
Special Districts	3,286,451	13%
K-12 Schools	8,131,631	32%
Community Colleges	1,263,941	5%
COE	220,679	1%
ERAF - K-12	4,860,139	19%
ERAF - Community Colleges	755,721	3%
ERAF - COE	132,343	1%
Total Distributed Remittances	25,345,305	
Total Remittance Distributions to K-14 Schools	\$ 15,364,454	
Percentage of Remittance Distributions to K-14 Schools	61%	

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, three (3) Agencies have approved Last and Final ROPS:
 - Colton
 - Highland
 - Yucca Valley

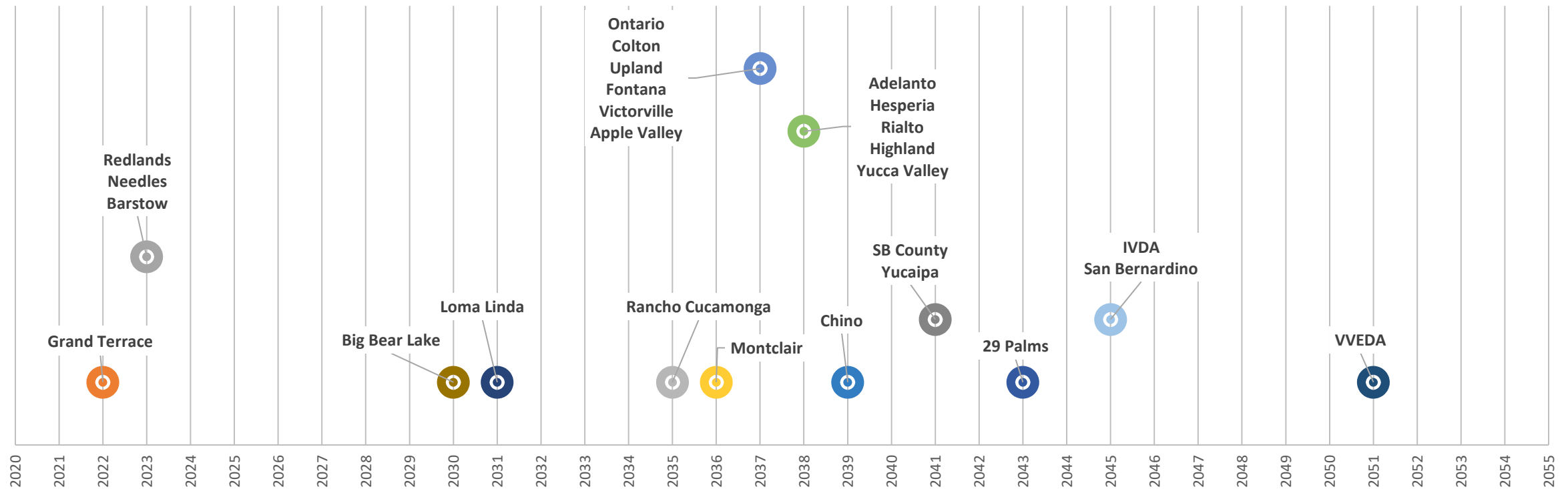


- Per HSC 34187, an Agency can submit request to CWOB to dissolve when the following conditions are met:
 - All of the enforceable obligations on the Recognized Obligation Payment Schedule (ROPS) have been retired or paid off
 - All real property has been disposed of pursuant to HSC section 34181 or 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 has completed the dissolution process:
 - Grand Terrace



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.
- Grand Terrace dissolved in March 2022.
- Three (3) Successor Agencies are scheduled to be dissolved next year- Barstow, Needles, and Redlands.



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) 382-3174
- Christopher Lipscomb, RDA Management Analyst, (909) 382-3175
- Property Tax General Phone Line, (909) 382-3090



Annual ROPS DOF Approval Letters

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

DOF Approval Letters - Other Dissolution Actions

- **2.1 Ontario**
- **2.2 Chino**
- **2.3 Grand Terrace**
- **2.4 Rialto**
- **2.5 VVEDA**
- **2.6 Grand Terrace**
- **2.7 Needles**
- **2.8 Ontario**





Transmitted via e-mail

March 25, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on February 1, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$4,831,521, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 3,031,135	\$ 1,645,141	\$ 4,676,276
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	3,156,135	1,770,141	4,926,276
RPTTF Authorized	3,031,135	1,645,141	4,676,276
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 19-20 prior period adjustment (PPA)	(94,755)	0	(94,755)
Total RPTTF Approved for Distribution	\$ 3,061,380	\$ 1,770,141	\$ 4,831,521



Transmitted via e-mail

March 11, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 27, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$913,773, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 437,900	\$ 432,200	\$ 870,100
Administrative RPTTF Requested	145,000	0	145,000
Total RPTTF Requested	582,900	432,200	1,015,100
RPTTF Authorized	437,900	432,200	870,100
Administrative RPTTF Authorized	145,000	0	145,000
ROPS 19-20 prior period adjustment (PPA)	(101,327)	0	(101,327)
Total RPTTF Approved for Distribution	\$ 481,573	\$ 432,200	\$ 913,773



Transmitted via e-mail

March 25, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 27, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$876,986, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 845,753	\$ 0	\$ 845,753
Administrative RPTTF Requested	18,255	18,255	36,510
Total RPTTF Requested	864,008	18,255	882,263
RPTTF Authorized	845,753	0	845,753
Administrative RPTTF Authorized	18,255	18,255	36,510
ROPS 19-20 prior period adjustment (PPA)	(5,277)	0	(5,277)
Total RPTTF Approved for Distribution	\$ 858,731	\$ 18,255	\$ 876,986



Transmitted via e-mail

March 11, 2022

Kelly Ent, Director of Administrative Services
City of Big Bear Lake
PO Box 10000
Big Bear Lake, CA 92315

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 28, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$1,163,962, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Todd Vermillion, Supervisor, or Garrett Fujitani, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

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

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 842,596	\$ 85,802	\$ 928,398
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	967,596	210,802	1,178,398
RPTTF Authorized	842,596	85,802	928,398
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 19-20 prior period adjustment (PPA)	(14,436)	0	(14,436)
Total RPTTF Approved for Distribution	\$ 953,160	\$ 210,802	\$ 1,163,962



Transmitted via e-mail

March 25, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 31, 2022. Finance has completed its review of the ROPS 22-23.

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

- Item No. 15 – 2004 Development Agreement – College Park (Agreement) in the amount of \$6,483,780 is partially allowed. It is our understanding the Agreement between the former Redevelopment Agency, City of Chino, California Department of General Services, and SCC/College Park, LLC states the Agency's obligation is not to exceed \$8,431,000. The Agency has paid \$5,923,360 to date, leaving a balance of \$2,507,640. Therefore, of the requested \$6,483,780, the excess \$3,976,140 is not eligible for Redevelopment Property Tax Trust Fund (RPTTF) funding.
- On the ROPS 22-23 form, the Agency reported cash balances and activity for the period July 1, 2019 through June 30, 2020 (ROPS 19-20). According to our review, the Agency has approximately \$1,443,032 from Other Funds, available to fund enforceable obligations on the ROPS 22-23. 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. 56 – 2014 Tax Allocation Refunding Bonds in the requested amount of \$2,018,500 is partially reclassified. Finance is approving RPTTF in the amount of \$575,468 and the use of Other Funds in the amount of \$1,443,032, totaling \$2,018,500.

- 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 19-20 period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$2,182,344, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 8,994,540	\$ 791,950	\$ 9,786,490
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	9,119,540	916,950	10,036,490
RPTTF Requested	8,994,540	791,950	9,786,490
<u>Adjustment(s)</u>			
Item No. 15	(3,976,140)	0	(3,976,140)
Item No. 56	(1,443,032)	0	(1,443,032)
	(5,419,172)	0	(5,419,172)
RPTTF Authorized	3,575,368	791,950	4,367,318
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 19-20 prior period adjustment (PPA)	(2,434,974)	0	(2,434,974)
Total RPTTF Approved for Distribution	\$ 1,265,394	\$ 916,950	\$ 2,182,344



October 10, 2018

Ms. Stacey Dabbs, Finance Director
City of Colton
650 North La Cadena Drive
Colton, CA 92324

Dear Ms. Dabbs:

Subject: Last and Final Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Colton Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on July 2, 2018. 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. 9 – Tax Allocation Bonds, Continuing Disclosure Fees. The Agency requested Administrative Redevelopment Property Tax Trust Fund (RPTTF) funding in the amount of \$1,775 for this item during ROPS 36-37 instead of RPTTF. Therefore, with the Agency's concurrence, Finance increased RPTTF funding in the amount of \$1,775 for this item.
- Item No. 51 – West Valley Project Loan. The Agency accidentally omitted funding for this item when submitting the Last and Final ROPS. Therefore, at the Agency's request, Finance increased the RPTTF funding in the amount of \$522,997 for this item.
- Item No. 63 – Administrative Costs totaling \$876,775. While the total administrative costs originally claimed were within the fiscal year administrative cap, the amount appeared excessive given the number and nature of obligations listed on the Last and Final ROPS. Therefore, with the Agency's concurrence, Finance decreased the total requested amount to \$20,384 (\$876,775 - \$856,391).
- Item No. 69 – 2015 Tax Allocation Refunding Bonds Reserve, requested amount totaling \$11,997,746. The Agency's ROPS 18-19 has been approved by Finance. Agency's funding authorization for fiscal year 2018-19 will be pursuant to Finance's determination letter dated April 12, 2018. As such, in order to reconcile the amount of RPTTF approved on ROPS 18-19, the funding for this item was decreased by the amount of \$1,341,819 in ROPS 18-19B.

The adjustments noted on the previous page are summarized in the following table:

Item No.	Requested	Adjustment	Authorized
9	\$ 0	\$ 1,775	\$ 1,775
51	0	522,997	522,997
63	876,775	(856,391)	20,384
69	11,997,746	(1,341,819)	10,655,927
Total	\$12,874,521	(\$1,673,438)	\$11,201,083

Finance is approving the Agency's Last and Final ROPS with the above amendments and changes. Adjustments specific to each ROPS period are reflected in the approved Last and Final ROPS.

The Agency's maximum approved RPTTF distribution for the Last and Final ROPS is \$15,533,496 as summarized in the Approved RPTTF Distribution table.

Approved Last and Final ROPS RPTTF Distributions							
ROPS Period	A Periods			B Periods			Annual Total
	RPTTF	Admin RPTTF	A Period Total	RPTTF	Admin RPTTF	B Period Total	
Total requested	2,701,067	451,775	3,152,842	13,629,092	425,000	14,054,092	\$17,206,934
Total adjustments	524,772	(441,407)	83,365	(1,341,819)	(414,984)	(1,756,803)	(1,673,438)
Total RPTTF approved for distribution							\$15,533,496
ROPS 18-19	0	0	0	0	0	0	0
ROPS 19-20	113,323	576	113,899	1,783,413	576	1,783,989	1,897,888
ROPS 20-21	525,497	576	526,073	1,786,913	576	1,787,489	2,313,562
ROPS 21-22	2,500	576	3,076	1,642,163	576	1,642,739	1,645,815
ROPS 22-23	2,500	576	3,076	1,426,413	576	1,426,989	1,430,065
ROPS 23-24	2,500	576	3,076	1,433,413	576	1,433,989	1,437,065
ROPS 24-25	2,500	576	3,076	1,427,413	576	1,427,989	1,431,065
ROPS 25-26	2,500	576	3,076	1,428,913	576	1,429,489	1,432,565
ROPS 26-27	2,500	576	3,076	1,107,413	576	1,107,989	1,111,065
ROPS 27-28	2,500	576	3,076	45,344	576	45,920	48,996
ROPS 28-29	271,069	576	271,645	41,688	576	42,264	313,909
ROPS 29-30	272,413	576	272,989	37,806	576	38,382	311,371
ROPS 30-31	278,531	576	279,107	33,606	576	34,182	313,289
ROPS 31-32	284,331	576	284,907	29,075	576	29,651	314,558
ROPS 32-33	284,800	576	285,376	23,975	576	24,551	309,927
ROPS 33-34	284,700	576	285,276	18,775	576	19,351	304,627
ROPS 34-35	294,500	576	295,076	13,275	576	13,851	308,927
ROPS 35-36	294,000	576	294,576	7,675	576	8,251	302,827
ROPS 36-37	305,175	576	305,751	0	224	224	305,975
Grand Total	3,225,839	10,368	3,236,207	12,287,273	10,016	12,297,289	\$ 15,533,496

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

<http://www.dof.ca.gov/redevelopment/ROPS>

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 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 of, the agency is required to dispose of 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 redevelopment dissolution law. 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 of, 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 to 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, if an agency receives a Last and Final ROPS approval after this cutoff date, the most recent annual ROPS 18-19 approval would remain effective through December 31, 2018.

Please direct inquiries to Nichelle Jackson, Supervisor, or Amy Xu, Analyst at (916) 322-2985.

Sincerely,



ERIKA LI
Program Budget Manager

cc: Ms. Altheia Franklin, Senior Accountant, City of Colton
Ms. Linda Santillano, Property Tax Manager, San Bernardino County



Transmitted via e-mail

April 1, 2022

Jessica Brown, Chief Financial Officer
City of Fontana
8353 Sierra Avenue
Fontana, CA 92335

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on February 2, 2022. Finance has completed its review of the ROPS 22-23.

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

- Item No. 94 – 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 22-23; rather, the Agency is requesting spending authority for payments made in excess of the amounts approved by Finance during fiscal years 2014-15, 2015-16, 2016-17, 2018-19, and 2019-20. 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.
- On the ROPS 22-23 form, the Agency reported cash balances and activity for the period July 1, 2019 through June 30, 2020 (ROPS 19-20). According to our review, the Agency has approximately \$255,595 from Other Funds, available to fund enforceable obligations on the ROPS 22-23. 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. 25 – 1991 Junior Lien Tax Allocation Bonds in the amount of \$4,281,314 are partially reclassified. Finance is approving RPTTF in the amount of \$4,025,719 and the use of Other Funds in the amount of \$255,595

- 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 19-20 period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$35,027,674, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Deanna Le, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 15,316,059	\$ 19,577,510	\$ 34,893,569
Administrative RPTTF Requested	200,150	200,150	400,300
Total RPTTF Requested	15,516,209	19,777,660	35,293,869
RPTTF Requested	15,316,059	19,577,510	34,893,569
<u>Adjustment(s)</u>			
Item No. 25	0	(255,595)	(255,595)
RPTTF Authorized	15,316,059	19,321,915	34,637,974
Administrative RPTTF Authorized	200,150	200,150	400,300
ROPS 19-20 prior period adjustment (PPA)	(10,600)	0	(10,600)
Total RPTTF Approved for Distribution	\$ 15,505,609	\$ 19,522,065	\$ 35,027,674



Transmitted via e-mail

April 1, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 28, 2022. Finance has completed its review of the ROPS 22-23.

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

- On the ROPS 22-23 form, the Agency reported cash balances and activity for the period July 1, 2019 through June 30, 2020 (ROPS 19-20). According to our review, the Agency has approximately \$55,986 from Other Funds available to fund enforceable obligations on the ROPS 22-23. 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. 76 – Hesperia 2018 A Tax Allocation Refunding Bonds in the amount of \$3,304,068 is partially reclassified. Finance is approving RPTTF in the amount of \$3,248,082 and the use of Other Funds in the amount of \$55,986.

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 19-20 period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$9,724,606, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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.

Casey Brooksher
April 1, 2022
Page 3

Please direct inquiries to Zuber Tejani, Supervisor, or Deanna Le, Staff, at (916) 322-2985.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl K. McCormick". The signature is fluid and cursive.A small, stylized handwritten signature in blue ink, likely belonging to Jennifer Whitaker.

JENNIFER WHITAKER
Program Budget Manager

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

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 6,748,190	\$ 2,966,362	\$ 9,714,552
Administrative RPTTF Requested	61,000	61,000	122,000
Total RPTTF Requested	6,809,190	3,027,362	9,836,552
RPTTF Requested	6,748,190	2,966,362	9,714,552
Adjustment(s)			
Item No. 76	(55,986)	0	(55,986)
RPTTF Authorized	6,692,204	2,966,362	9,658,566
Administrative RPTTF Authorized	61,000	61,000	122,000
ROPS 19-20 prior period adjustment (PPA)	(55,960)	0	(55,960)
Total RPTTF Approved for Distribution	\$ 6,697,244	\$ 3,027,362	\$ 9,724,606



**DEPARTMENT OF
FINANCE**

EDMUND G. BROWN JR. • GOVERNOR

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

August 23, 2018

Mr. Chuck Dantuono, Director of Administrative Services
City of Highland
27215 Base Line Street
Highland, CA 92346

Dear Mr. Dantuono:

Subject: Last and Final ROPS Determination

Pursuant to Health and Safety Code (HSC) section 34191.6 (b) the City of Highland submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on May 15, 2018. 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. 3 – 2004B Tax Allocation Refunding Bonds in the total outstanding obligation amount of \$1,984,586. According to the US Bank statement provided by the Agency, the current balance of bond reserves is \$179,986. However, the Agency requested \$180,817 for the ROPS 24-25A period on the Last and Final ROPS. Therefore, the following adjustments were necessary:

Funding Source (Description)	Requested	Adjustment	Authorized
Bond Proceeds (Reserve Funds)	\$180,817	(\$830)	\$179,986
Redevelopment Property Tax Trust Funds (RPTTF)	101,952	830	102,783
Total	\$282,769	\$0	\$282,769

- Item Nos. 83 and 84 – Repayment of City of Highland Loans, outstanding obligation amounts totaling \$2,517,791; \$675,105 and \$1,842,686, respectively. In order to reconcile the amount of RPTTF approved on ROPS 18-19, the funding amount for these items was decreased by a total of \$682,552.

Additionally, in order to allocate the remaining payments, Finance made the following adjustments:

ROPS Period	Item No.	Requested	Adjustment	Authorized
ROPS 18-19A	83	\$675,105	(\$618,459)	\$56,646
ROPS 18-19A	84	\$120,739	(\$64,093)	\$56,646
ROPS 19-20A	83	\$0	\$305,022	\$305,022
ROPS 19-20A	84	\$795,844	(\$795,844)	\$0
ROPS 20-21A	83	\$0	\$305,022	\$305,022
ROPS 20-21A	84	\$795,844	(\$795,844)	\$0
ROPS 21-22A	83	\$0	\$8,415	\$8,415
ROPS 21-22A	84	\$130,259	\$166,348	\$296,607
ROPS 22-23A	84	\$0	\$305,022	\$305,022
ROPS 23-24A	84	\$0	\$305,022	\$305,022
ROPS 24-25A	84	\$0	\$305,022	\$305,022
ROPS 25-26A	84	\$0	\$305,022	\$305,022
ROPS 26-27A	84	\$0	\$269,345	\$269,345
Totals		\$2,517,791	\$0	\$2,517,791

- Item No. 148 – 2015 Tax Allocation Refunding Bonds, outstanding obligation amount of \$16,374,003. Finance approved a total of \$589,363 during ROPS 18-19. In order to reconcile the amounts by funding source approved on ROPS 18-19, the funding amount for RPTTF was decreased by \$335,387 (\$589,363 - \$253,976), and Other Funds was increased by \$335,387, for a total of \$589,363 for ROPS 18-19.
- Item No. 166 – 2017 Tax Allocation Refunding Bonds, outstanding obligation amount of \$47,485,820. Finance approved a total of \$529,816 during ROPS 18-19. In order to reconcile the amounts by funding source approved on ROPS 18-19, the funding amount for RPTTF was increased by \$335,386 to \$529,816 (\$194,430 + 335,386), and Other Funds was decreased by \$335,386 to zero, for a total of \$529,816

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 \$67,233,766 as summarized in the following Approved RPTTF Distribution table.

Summary of Approved RPTTF Distribution For the Last and Final ROPS							
ROPS Period	A Periods			B Periods			Annual Total
	RPTTF	Admin RPTTF	A Periods Total	RPTTF	Admin RPTTF	B Periods Total	
Total requested	23,931,386	54,846	23,986,232	42,957,033	289,671	43,246,704	\$ 67,232,936
Total adjustments	830	0	830	0	0	0	830
Total approved	23,932,216	54,846	23,987,062	42,957,033	289,671	43,246,704	67,233,766
ROPS 18-19	1,143,064	2,213	1,145,277	1,993,059	14,838	2,007,897	3,153,174
ROPS 19-20	1,674,231	4,279	1,678,510	1,984,418	15,283	1,999,701	3,678,211
ROPS 20-21	1,678,983	2,347	1,681,330	1,978,371	17,491	1,995,862	3,677,192
ROPS 21-22	1,681,243	2,418	1,683,661	1,974,849	16,213	1,991,062	3,674,723
ROPS 22-23	1,685,921	2,490	1,688,411	1,973,586	16,700	1,990,286	3,678,697
ROPS 23-24	1,687,733	4,815	1,692,548	1,969,491	17,201	1,986,692	3,679,240
ROPS 24-25	1,507,465	4,642	1,512,107	1,968,285	17,717	1,986,002	3,498,109
ROPS 25-26	1,628,282	3,838	1,632,120	1,980,510	14,011	1,994,521	3,626,641
ROPS 26-27	1,594,080	1,893	1,595,973	1,975,985	12,629	1,988,614	3,584,587
ROPS 27-28	1,318,797	1,950	1,320,747	1,979,172	13,008	1,992,180	3,312,927
ROPS 28-29	1,309,451	4,258	1,313,709	1,991,126	13,398	2,004,524	3,318,233
ROPS 29-30	1,300,560	2,069	1,302,629	1,999,310	13,800	2,013,110	3,315,739
ROPS 30-31	1,292,816	2,131	1,294,947	2,005,566	15,964	2,021,530	3,316,477
ROPS 31-32	1,288,144	2,194	1,290,338	2,011,781	14,640	2,026,421	3,316,759
ROPS 32-33	1,273,516	2,260	1,275,776	2,026,629	15,080	2,041,709	3,317,485
ROPS 33-34	1,260,182	4,578	1,264,760	2,042,682	15,532	2,058,214	3,322,974
ROPS 34-35	287,479	2,398	289,877	2,051,944	15,998	2,067,942	2,357,819
ROPS 35-36	158,231	1,318	159,549	2,963,231	10,216	2,973,447	3,132,996
ROPS 36-37	107,391	1,357	108,748	3,017,391	8,720	3,026,111	3,134,859
ROPS 37-38	54,647	1,398	56,045	3,069,647	11,232	3,080,879	3,136,924
Grand Total	\$ 23,932,216	\$ 54,846	\$ 23,987,062	\$ 42,957,033	\$ 289,671	\$ 43,246,704	\$ 67,233,766

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

<http://www.dof.ca.gov/redevelopment/ROPS>

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 obligations 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 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 of, the Agency is required to dispose of 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 of, 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 to 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, if an agency receives a Last and Final ROPS approval after this cutoff date, the most recent annual ROPS 18-19 approval would remain effective through December 31, 2018.

Please direct inquiries to Nichelle Jackson, Supervisor, or Michael Barr, Lead Analyst, at (916) 322-2985.

Sincerely,



ERIKA LI
Program Budget Manager

cc: Ms. Leticia Nava-Cruz, Senior Accountant, City of Highland
Ms. Linda Santillano, Property Tax Manager, San Bernardino County



Transmitted via e-mail

March 25, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 25, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$16,694,387, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 8,324,409	\$ 8,322,887	\$ 16,647,296
Administrative RPTTF Requested	161,610	161,610	323,220
Total RPTTF Requested	8,486,019	8,484,497	16,970,516
RPTTF Authorized	8,324,409	8,322,887	16,647,296
Administrative RPTTF Authorized	161,610	161,610	323,220
ROPS 19-20 prior period adjustment (PPA)	(276,129)	0	(276,129)
Total RPTTF Approved for Distribution	\$ 8,209,890	\$ 8,484,497	\$ 16,694,387



Transmitted via e-mail

March 25, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 26, 2022. Finance has completed its review of the ROPS 22-23.

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

- Item No. 27 – Administrative Cost Allocation in the amount of \$195,000. The Agency inadvertently requested Reserve Balance Funds not available to the Agency. To address this, the requested amount for the July 1, 2022 through December 31, 2022 period (ROPS A period) has been adjusted to decrease the requested Reserve Balances by \$10,302 and increase the requested Administrative Redevelopment Property Tax Trust Fund (RPTTF) by \$10,302.
- 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$4,858,317, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the ROPS A period, and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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 25, 2022
Page 3

Please direct inquiries to Zuber Tejani, Supervisor, or Brian Johnson, Staff, at (916) 322-2985.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl K. McCormick". The signature is fluid and cursive.A small, stylized handwritten signature in blue ink, likely belonging to Jennifer Whitaker.

JENNIFER WHITAKER
Program Budget Manager

cc: Steve Dukett, TKE Engineering, City of Loma Linda
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,362,334	\$ 2,357,090	\$ 4,719,424
Administrative RPTTF Requested	41,436	97,500	138,936
Total RPTTF Requested	2,403,770	2,454,590	4,858,360
RPTTF Authorized	2,362,334	2,357,090	4,719,424
Administrative RPTTF Requested	41,436	97,500	138,936
<u>Adjustment(s)</u>			
Item No. 27	10,302	0	10,302
Adjusted Administrative RPTTF	51,738	97,500	149,238
Administrative RPTTF Authorized	51,738	97,500	149,238
ROPS 19-20 prior period adjustment (PPA)	(10,345)	0	(10,345)
Total RPTTF Approved for Distribution	\$ 2,403,727	\$ 2,454,590	\$ 4,858,317



Transmitted via e-mail

March 18, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 25, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$2,641,542, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Michael Barr, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 501,577	\$ 2,109,577	\$ 2,611,154
Administrative RPTTF Requested	30,242	37,817	68,059
Total RPTTF Requested	531,819	2,147,394	2,679,213
RPTTF Authorized	501,577	2,109,577	2,611,154
Administrative RPTTF Authorized	30,242	37,817	68,059
ROPS 19-20 prior period adjustment (PPA)	(37,671)	0	(37,671)
Total RPTTF Approved for Distribution	\$ 494,148	\$ 2,147,394	\$ 2,641,542



Transmitted via e-mail

April 15, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 26, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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.

It is our understanding all the Agency's enforceable obligations will be paid off after this ROPS period. HSC section 34187 (b) states that when all enforceable obligations have been retired or paid off, all real property has been disposed, and all outstanding litigation has been resolved, the successor agency shall, within 30 days of meeting the aforementioned criteria, submit to the Oversight Board a request, with a copy of the request to the County Auditor-Controller (CAC), to formally dissolve the successor agency. The Oversight Board shall approve the request within 30 days, and shall submit the request to Finance.

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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The CAC's review of the PPA form submitted by the Agency resulted in no PPA.

The Agency's maximum approved RPTTF distribution for the reporting period is \$76,233, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, 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 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested*	\$ 0	\$ 0	\$ 0
Administrative RPTTF Requested	76,233	0	76,233
Total RPTTF Requested	76,233	0	76,233
RPTTF Authorized	0	0	0
Administrative RPTTF Authorized	76,233	0	76,233
Total RPTTF Approved for Distribution	\$ 76,233	\$ 0	\$ 76,233

*The Agency plans to use Reserve Balances to pay its obligations and did not request RPTTF.



Transmitted via e-mail

April 13, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on February 1, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$9,049,302, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Deanna Le, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 8,800,289	\$ 1,218,448	\$ 10,018,737
Administrative RPTTF Requested	250,000	0	250,000
Total RPTTF Requested	9,050,289	1,218,448	10,268,737
RPTTF Authorized	8,800,289	1,218,448	10,018,737
Administrative RPTTF Authorized	250,000	0	250,000
ROPS 19-20 prior period adjustment (PPA)	(1,219,435)	0	(1,219,435)
Total RPTTF Approved for Distribution	\$ 7,830,854	\$ 1,218,448	\$ 9,049,302



Transmitted via e-mail

April 15, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on December 20, 2021. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$27,077,417, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Brian Johnson, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 21,071,930	\$ 6,265,787	\$ 27,337,717
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	21,196,930	6,390,787	27,587,717
RPTTF Authorized	21,071,930	6,265,787	27,337,717
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 19-20 prior period adjustment (PPA)	(510,300)	0	(510,300)
Total RPTTF Approved for Distribution	\$ 20,686,630	\$ 6,390,787	\$ 27,077,417



Transmitted via e-mail

March 18, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 26, 2022. Finance has completed its review of the ROPS 22-23.

Based on the line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$10,111, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Joshua Mortimer, Supervisor, or Rachel Lynch, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: James Garland, Assistant Finance Director, City of Redlands
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 0	\$ 0	\$ 0
Administrative RPTTF Requested	5,182	5,181	10,363
Total RPTTF Requested	5,182	5,181	10,363
RPTTF Authorized	0	0	0
Administrative RPTTF Authorized	5,182	5,181	10,363
ROPS 19-20 prior period adjustment (PPA)	(252)	0	(252)
Total RPTTF Approved for Distribution	\$ 4,930	\$ 5,181	\$ 10,111



Transmitted via e-mail

April 13, 2022

Thad Coffing, Accounting Supervisor
City of Rialto
150 South Palm Avenue
Rialto, CA 92376

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 12, 2022. Finance has completed its review of the ROPS 22-23.

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

- On the ROPS 22-23 form, the Agency reported cash balances and activity for the period July 1, 2019 through June 30, 2020 (ROPS 19-20). According to our review, the Agency has approximately \$3,053,942 from Other Funds available to fund enforceable obligations on the ROPS 22-23. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting Redevelopment Property Tax Trust Fund (RPTTF) funding. These items do not require payment from property tax revenues; therefore, with the Agency's concurrence, the funding source for the following items has been reclassified in the amounts specified below:
 - Item No. 8 – 2008 Series B Tax Allocation Bonds in the amount of \$2,333,563 is fully reclassified from RPTTF to Other Funds. Finance is approving the use of Other Funds in the amount of \$2,333,563.
 - Item No. 9 – 2008 Series C Tax Allocation Bonds in the amount of \$1,827,625 is partially reclassified. Finance is approving RPTTF in the amount of \$1,107,246 and the use of Other Funds in the amount of \$720,379, totaling \$1,827,625.
- 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 19-20 period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$7,706,824, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Dylan Newton, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Janet Franco, Accountant, City of Rialto
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 7,691,704	\$ 3,061,365	\$ 10,753,069
Administrative RPTTF Requested	249,998	0	249,998
Total RPTTF Requested	7,941,702	3,061,365	11,003,067
RPTTF Requested	7,691,704	3,061,365	10,753,069
<u>Adjustment(s)</u>			
Item No. 8	(1,496,188)	(837,375)	(2,333,563)
Item No. 9	(720,379)	0	(720,379)
	(2,216,567)	(837,375)	(3,053,942)
RPTTF Authorized	5,475,137	2,223,990	7,699,127
Administrative RPTTF Authorized	249,998	0	249,998
ROPS 19-20 prior period adjustment (PPA)	(242,301)	0	(242,301)
Total RPTTF Approved for Distribution	\$ 5,482,834	\$ 2,223,990	\$ 7,706,824



Transmitted via e-mail

April 13, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on February 4, 2022. Finance has completed its review of the ROPS 22-23.

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

- Item No. 132 – Capital Improvement Projects Funded by Tax Allocation Bonds, Series 2010 B in the amount of \$945,545 is not allowed. Finance issued a Finding of Completion on December 22, 2015, and the Agency can now utilize proceeds derived from bonds issued on or after January 1, 2011 in a manner consistent with the original bond covenants. However, HSC 34191.4 (c) (2) (A) limits the Agency's expenditure authority to five percent of the Tax Allocation Bonds, Series 2010 B proceeds until the Agency has an approved Last and Final ROPS. As such, the Agency may only expend up to \$135,078, five percent of \$2,701,557 (total bond proceeds in project fund per official statement), and Finance has already approved that amount in the July 1, 2021 through June 30, 2022 ROPS period. Therefore, the \$945,545 requested from Bond Proceeds is not eligible for 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 July 1, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$9,192,856, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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.

Robert Field
April 13, 2022
Page 3

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

Sincerely,

A handwritten signature in blue ink that reads "Cheryl H. McCormick". The signature is fluid and cursive.Handwritten initials "JH" in blue ink, positioned to the left of the typed name.

JENNIFER WHITAKER
Program Budget Manager

cc: Yolanda Acosta, Principle Accountant, San Bernardino City
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 8,607,644	\$ 941,015	\$ 9,548,659
Administrative RPTTF Requested	80,000	22,600	102,600
Total RPTTF Requested	8,687,644	963,615	9,651,259
RPTTF Authorized	8,607,644	941,015	9,548,659
Administrative RPTTF Authorized	80,000	22,600	102,600
ROPS 19-20 prior period adjustment (PPA)	(458,403)	0	(458,403)
Total RPTTF Approved for Distribution	\$ 8,229,241	\$ 963,615	\$ 9,192,856



Transmitted via e-mail

March 25, 2022

Gary Hallen, Deputy Director of Community Development and Housing
San Bernardino County
385 North Arrowhead Avenue
San Bernardino, CA 92415-0043

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 25, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$5,017,469, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Mariam Chalaby, Staff Analyst II, San Bernardino County
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 1,320,568	\$ 3,524,668	\$ 4,845,236
Administrative RPTTF Requested	206,500	0	206,500
Total RPTTF Requested	1,527,068	3,524,668	5,051,736
RPTTF Authorized	1,320,568	3,524,668	4,845,236
Administrative RPTTF Authorized	206,500	0	206,500
ROPS 19-20 prior period adjustment (PPA)	(34,267)	0	(34,267)
Total RPTTF Approved for Distribution	\$ 1,492,801	\$ 3,524,668	\$ 5,017,469



Transmitted via e-mail

March 11, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 11, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$963,899, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Abigail Hernandez Conde, Assistant Finance Director, City of Twentynine Palms
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 617,225	\$ 236,131	\$ 853,356
Administrative RPTTF Requested	56,250	56,250	112,500
Total RPTTF Requested	673,475	292,381	965,856
RPTTF Authorized	617,225	236,131	853,356
Administrative RPTTF Authorized	56,250	56,250	112,500
ROPS 19-20 prior period adjustment (PPA)	(1,957)	0	(1,957)
Total RPTTF Approved for Distribution	\$ 671,518	\$ 292,381	\$ 963,899



Transmitted via e-mail

March 25, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 26, 2022. Finance has completed its review of the ROPS 22-23.

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

- On the ROPS 22-23 form, the Agency reported cash balances and activity for the period July 1, 2019 through June 30, 2020 (ROPS 19-20). According to our review, the Agency has approximately \$62,940 from Other Funds available to fund enforceable obligations on the ROPS 22-23. 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. 15 – 2013 Tax Allocation Refunding Bonds in the amount of \$2,467,250 is partially reclassified. Finance is approving RPTTF in the amount of \$2,404,310 and the use of Other Funds in the amount of \$62,940, totaling \$2,467,250.
- 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 19-20 period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$3,046,715, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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
March 25, 2022
Page 3

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

Sincerely,

A handwritten signature in blue ink that reads "Cheryl K. McCormick". The signature is fluid and cursive.Handwritten initials "JH" in blue ink, positioned to the left of the typed name.

JENNIFER WHITAKER
Program Budget Manager

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

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,830,054	\$ 293,104	\$ 3,123,158
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	2,955,054	418,104	3,373,158
RPTTF Requested	2,830,054	293,104	3,123,158
<u>Adjustment(s)</u>			
Item No. 15	(62,940)	0	(62,940)
RPTTF Authorized	2,767,114	293,104	3,060,218
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 19-20 prior period adjustment (PPA)	(263,503)	0	(263,503)
Total RPTTF Approved for Distribution	\$ 2,628,611	\$ 418,104	\$ 3,046,715



Transmitted via e-mail

April 13, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 27, 2022. Finance has completed its review of the ROPS 22-23.

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

- On the ROPS 22-23 form, the Agency reported cash balances and activity for the period July 1, 2019 through June 30, 2020 (ROPS 19-20). According to our review, the Agency has approximately \$324,844 from Other Funds available to fund enforceable obligations on the ROPS 22-23. In addition, On the July 1, 2021 through June 30, 2022 ROPS (ROPS 21-22) form, the Agency reported 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 adjustments (PPA) in Redevelopment Property Tax Trust Fund (RPTTF) were used to offset the ROPS 21-22 RPTTF distributions. However, the ROPS 21-22 authorized amounts of RPTTF were insufficient to offset the entire PPA, resulting in the Agency possessing approximately \$34,010 of Reserve Balances from the excess PPA. As a result, the Agency has a total of \$358,854 available to fund its enforceable obligations.

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. 1 – Victorville RDA Tax Allocation Bonds in the amount of \$3,183,160 is partially reclassified. Finance is approving RPTTF in the amount of \$2,824,306, the use of Other Funds in the amount of \$324,844 and the use of Reserve Balances in the amount of \$34,010, totaling \$3,183,160.

- The claimed administrative costs of \$123,171 are not allowed. HSC section 34171 (b) (3) limits the fiscal year Administrative Cost Allowance (ACA) to three percent of actual RPTTF distributed in the preceding fiscal year or \$250,000, whichever is greater; not to exceed 50 percent of the RPTTF distributed in the preceding fiscal year. The Agency received no RPTTF distribution for fiscal year 2021-22. As a result, the Agency's maximum ACA is \$0 for fiscal year 2022-23. Therefore, the requested \$123,171 in ACA is not allowed.

Pursuant to HSC section 34186, successor agencies are required to report PPA for the ROPS 19-20 period. The ROPS 19-20 PPA will offset the ROPS 22-23 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 \$3,028,712, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Brian Johnson, 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

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,542,791	\$ 938,569	\$ 3,481,360
Administrative RPTTF Requested	61,585	61,586	123,171
Total RPTTF Requested	2,604,376	1,000,155	3,604,531
RPTTF Requested	2,542,791	938,569	3,481,360
<u>Adjustment(s)</u>			
Item No. 1	(358,854)	0	(358,854)
RPTTF Authorized	2,183,937	938,569	3,122,506
Administrative RPTTF Requested	61,585	61,586	123,171
Excess Administrative Costs	(61,585)	(61,586)	(123,171)
Administrative RPTTF Authorized	0	0	0
ROPS 19-20 prior period adjustment (PPA)	(93,794)	0	(93,794)
Total RPTTF Approved for Distribution	\$ 2,090,143	\$ 938,569	\$ 3,028,712



Transmitted via e-mail

April 13, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 28, 2022. Finance has completed its review of the ROPS 22-23.

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

- Item Nos. 24 and 25 – Low and Moderate Income Housing Fund (LMIHF) Loan repayments to the Victorville Housing Successor Agency totaling \$12,621,875 (\$6,987,500 + \$5,634,375) are not allowed.

Pursuant to HSC section 34171 (d) (1) (G), a deferral or loan from a former redevelopment agency's LMIHF can qualify as an enforceable obligation of the successor agency to such former Redevelopment Agency (RDA). However, Finance previously denied Oversight Board (OB) actions related to these items for the following reasons:

- Item No. 24 – Supplemental Educational Revenue Augmentation Fund (SERAF) Loan for fiscal year 2009-10 in the total outstanding amount of \$6,987,500 is not allowed. OB Resolution No. 2022-13, making a finding that the former RDA of the Victor Valley Economic Development Authority's (VVEDA) SERAF Loan was for legitimate redevelopment purposes and taking certain related actions, was denied in our letter dated March 11, 2022.
- Item No. 25 – LMIHF Loan in the total outstanding amount of \$5,634,375 is not allowed. OB Resolution No. 2022-14, approving a finding that the former RDA of VVEDA's Property Acquisition Loan was for legitimate redevelopment purposes and taking certain related actions, was denied in our letter dated March 11, 2022.

The Agency is requesting repayment for a loan from Victorville RDA's LMIHF for payment of Victorville RDA's SERAF payment and redevelopment activities. While the use of Victorville's LMIHF to pay the amounts may be enforceable obligations for the Victorville Successor Agency, these are not enforceable obligations of the Agency. Therefore, the requested amounts of \$6,987,500 and \$5,634,375, respectively, are not eligible for Redevelopment Property Tax Trust Fund (RPTTF) funding.

- Item No. 33 – Bear Valley Loan in the total outstanding amount of \$14,125,000 is not allowed. Pursuant to HSC section 34191.4 (b), loan agreements between the former RDA and sponsoring entity may be placed on the ROPS if the following requirements are met: (1) the Agency has received a Finding of Completion; and (2) the Agency's OB approves the loan as an enforceable obligation by finding the loan was for legitimate redevelopment purposes.

The Agency received a Finding of Completion on May 15, 2013. However, OB Resolution No. 2022-15, approving a finding that VVEDA's Bear Valley loan was for legitimate redevelopment purposes and taking certain related actions, was denied in our letter dated March 11, 2022. While the Joint Exercise of Powers Agreement (JPA Agreement) may allow JPA member agencies to incur debts on behalf of the Agency, no JPA member signed the loan, and the responsible party is not a member of the JPA. In addition, in both the loan and the promissory note, there is no indication that any entity other than Southern California Logistics Airport Authority is obliged to repay the loan; and the loan did not specify Agency funds as the funding source for the loan repayment. Therefore, the Bear Valley Loan is not the responsibility of the Agency, and the requested amount of \$14,125,000 is not eligible for 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 July 1, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$21,719,686, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, 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 VVEDA
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 41,076,613	\$ 7,543,739	\$ 48,620,352
Administrative RPTTF Requested	86,127	156,500	242,627
Total RPTTF Requested	41,162,740	7,700,239	48,862,979
RPTTF Requested	41,076,613	7,543,739	48,620,352
<u>Adjustment(s)</u>			
Item No. 24	(6,987,500)	0	(6,987,500)
Item No. 25	(5,634,375)	0	(5,634,375)
Item No. 33	(14,125,000)	0	(14,125,000)
	(26,746,875)	0	(26,746,875)
RPTTF Authorized	14,329,738	7,543,739	21,873,477
Administrative RPTTF Authorized	86,127	156,500	242,627
ROPS 19-20 prior period adjustment (PPA)	(396,418)	0	(396,418)
Total RPTTF Approved for Distribution	\$ 14,019,447	\$ 7,700,239	\$ 21,719,686



Transmitted via e-mail

March 25, 2022

Andrew Hamilton, Director of Finance
City of Yucaipa
34272 Yucaipa Blvd
Yucaipa, CA 92399

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 27, 2022. Finance has completed its review of the ROPS 22-23.

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

- Item No. 49 – Administrative Costs. The Agency inadvertently requested \$181,670 in Redevelopment Property Tax Trust Fund (RPTTF) funding instead of Administrative RPTTF funding. Therefore, Finance has reclassified the requested amount of \$181,670 from RPTTF to Administrative RPTTF funding.
- On the ROPS 22-23 form, the Agency reported cash balances and activity for the period July 1, 2019 through June 30, 2020 (ROPS 19-20). According to our review, the Agency has approximately \$25,715 from Other Funds available to fund enforceable obligations on the ROPS 22-23. 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. 44 – 1998 Tax Allocation Bonds in the amount of \$43,751 is partially reclassified. Finance is approving RPTTF in the amount of \$18,036 and the use of Other Funds in the amount of \$25,715 totaling \$43,751.
- 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, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 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 \$685,595, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 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 approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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/

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 22-23. 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 22-23 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 22-23 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 Zuber Tejani, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Ryan M. Blackerby, Accounting Manager, City of Yucaipa
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 481,562	\$ 263,709	\$ 745,271
Administrative RPTTF Requested	0	0	0
Total RPTTF Requested	481,562	263,709	745,271
RPTTF Requested	481,562	263,709	745,271
<u>Adjustment(s)</u>			
Item No. 44	(25,715)	0	(25,715)
Item No. 49	(90,835)	(90,835)	(181,670)
	(116,550)	(90,835)	(207,385)
RPTTF Authorized	365,012	172,874	537,886
Administrative RPTTF Requested	0	0	0
<u>Adjustment(s)</u>			
Item No. 49	90,835	90,835	181,670
Adjusted Administrative RPTTF	90,835	90,835	181,670
Administrative RPTTF Authorized	90,835	90,835	181,670
ROPS 19-20 prior period adjustment (PPA)	(33,961)	0	(33,961)
Total RPTTF Approved for Distribution	\$ 421,886	\$ 263,709	\$ 685,595



Transmitted via e-mail

REVISED

July 23, 2021

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

Last and Final Recognized Obligation Payment Schedule

This letter supersedes the California Department of Finance's (Finance) Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) letter dated June 24, 2021. A revision is necessary to apply the correct effective date.

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the Town of Yucca Valley Successor Agency (Agency) submitted a Last and Final ROPS to 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 for the 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 were 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.

The Annual ROPS 21-22 approval will remain effective through December 31, 2021 and the approved Last and Final ROPS will become effective January 1, 2022.

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)
Totals	4,993,872	366,500	5,360,372	4,927,427	299,625	5,227,052	10,587,424
Total RPTTF approved for distribution							
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
Total	4,993,872	366,500	5,360,372	4,927,427	299,625	5,227,052	\$ 10,587,424

* 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.

August 23, 2021

Michelle Honis, Accounting Manager
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 12, 2021 Oversight Board (OB) Resolution on July 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. 2021-30, approving an Assignment and Assumption of Yearly Tax Increment Payments Under 2007 Owner Participation Agreement (OPA) (Ontario Airport Towers) (Phase 1), is not approved.

It is our understanding the September 4, 2007 (OPA) requires the Agency's consent for any assignment, conveyance, and transfer of rights and interest by the owner to any party.

The Agency intends to give its consent as required by the OPA. Further, this OB Resolution and the Partial Assignment and Assumption of Yearly Tax Increment Payments Under 2007 OPA (Ontario Airport Towers) (Phase 1) is based, in part, on a reference to a First Amendment to the 2007 OPA, dated February 4, 2014, as part of the assignment, conveyance, and transfer of rights and interest. However, Finance denied the First Amendment in our determination letters, dated November 14, 2014, January 14, 2015, April 4, 2017, June 9, 2017, and November 17, 2017, respectively, as follows:

- OOB-022, approving a First Amendment to an OPA between the Agency and TNHYIF REIV India, LLC.
- OOB-024, reapproving a First Amendment to an OPA between the Agency and TNHYIF REIV India, LLC and finding that the renegotiated terms are consistent with HSC section 34181 (e).
- OOB-039, approving a Partial Assignment and Assumption of Yearly Tax Increment Payments under 2007 OPA (Ontario Airport Towers) (Phase 1) between TNHYIF REIV India, LLC and to Lambert Brea, LLC.

- OOB-043, reapproving a Partial Assignment and Assumption of Yearly Tax Increment Payments Under the OPA (Ontario Airport Towers) (Phase 1) between TNHYIF REIV India, LLC and to Lambert Brea, LLC.
- OBB-046, approving a First Amendment to a 2007 OPA (Ontario Airport Towers) to formally document the transfer and assignment of the OPA to TNHYIF REIV India, LLC.

Therefore, the First Amendment to the 2007 OPA is not valid. As such, the Agency cannot give consent to the assignment, conveyance, and transfer of rights and interest in the invalid First Amendment to the 2007 OPA in this action.


Additionally, the OB finds that the Assignment Agreement will reduce liabilities and increase net revenues to the taxing entities, and is in the best interests of the taxing entities because it ensures the continued maintenance of the Property and resulting tax revenue and does not impact any of the rights or obligations of the Agency. However, the Agency was unable to provide an analysis or supporting documentation to support this assertion.

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

Please direct inquiries to Joshua Mortimer, Supervisor or Michael Barr, 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



Gavin Newsom ■ Governor

915 L Street ■ Sacramento CA ■ 95814-3706 ■ www.dof.ca.gov

Transmitted via email

November 5, 2021

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

Determination of Oversight Board Action

The City of Chino Successor Agency (Agency) notified the California Department of Finance (Finance) of its September 16, 2021 Oversight Board (OB) Resolution on September 21, 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, Finance made the following determinations on OB Resolution No. 2021-31, approving the Agency's Amended Recognized Obligation Payment Schedule (ROPS) 2021-22 and First Amendment to Reimbursement Agreement for Edison Avenue Improvements (First Amendment).

Firstly, the OB approved the Agency's Amended ROPS 2021-22. Pursuant to HSC 34177 (o) (1) (E), Finance's determination will be made separately during the Amended ROPS 2021-22 review period and will be provided to the Agency no later than December 15, 2021.

Secondly, the OB approved the First Amendment. Pursuant to HSC section 34181 (e), the OB has authority to renegotiate an agreement between the dissolved redevelopment agency and any private party in order to reduce liabilities and increase net revenues to the taxing entities. In addition, the OB must find the amendment would be in the best interests of the taxing entities. However, the OB did not make the required finding. Further, the First Amendment would not be in the best interests of the taxing entities because it increases the outstanding obligation of \$8,431,000 by \$3,976,140 to \$12,407,140. Therefore, the First Amendment is not allowed.

In the event the OB desires to amend the portion of the Resolution not approved by Finance, Finance is returning it to the board for reconsideration.

Rob Burns
November 5, 2021
Page 2

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

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

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



Transmitted via e-mail

November 17, 2021

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

Amended Recognized Obligation Payment Schedule

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

Based on our review and application of the law, Finance makes the following determination:

- Item No. 15 – 2004 Development Agreement – College Park for the requested adjustment of \$6,483,780 in Redevelopment Property Tax Trust Fund (RPTTF) funding is not allowed. Pursuant to HSC section 34177 (o) (1) (E), a successor agency may submit one amendment to the ROPS, if the oversight board makes a finding that a revision is necessary for the payment of approved enforceable obligations during the second one-half of the ROPS period, which shall be defined as January 1 to June 30, inclusive. The Agency was unable to provide sufficient documentation to demonstrate that payments were necessary in the ROPS 21-22B period. Therefore, the item is not eligible for an additional \$6,483,780 in RPTTF funding. This item is an enforceable obligation; however, no funding is authorized for the ROPS 21-22 period.

Since Finance did not approve any (RPTTF) adjustments, the Agency's maximum approved RPTTF distribution for the Amended ROPS 21-22B period remains at \$957,650, as summarized in the Approved RPTTF Distribution table (See Attachment).

Please refer to the Amended ROPS 21-22B schedule used to calculate the total RPTTF approved for distribution:


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

This is Finance's determination related to the funding of enforceable obligations reported on your Amended ROPS 21-22B. Please note there is not a Meet and Confer option for the Amended ROPS process; therefore, Finance's determination is final. This determination is effective for this time 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 denied, even if it was not denied on this Amended 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 statutes. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Joshua Mortimer, 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

Approved RPTTF Distribution January 2022 through June 2022	
Authorized RPTTF on ROPS 21-22B	\$ 832,650
Authorized Administrative RPTTF on ROPS 21-22B	125,000
Total Authorized RPTTF on ROPS 21-22B	957,650
Total Requested 21-22B RPTTF Adjustments	6,483,780
Finance RPTTF Adjustments	
Item No. 15	(6,483,780)
Total Amended ROPS 21-22B RPTTF approved for distribution	957,650



Gavin Newsom ■ Governor

915 L Street ■ Sacramento CA ■ 95814-3706 ■ www.dof.ca.gov

Transmitted via e-mail

October 14, 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

Approval of Redevelopment Successor Agency Dissolution

The City of Grand Terrace Successor Agency (Agency) notified the California Department of Finance (Finance) of its September 16, 2021 Oversight Board (OB) resolution on September 17, 2021 requesting to dissolve the Agency. Pursuant to Health and Safety Code (HSC) section 34187 (d), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution 2021-32 approving the dissolution of the Agency, is approved. It is our understanding the Agency has met the conditions per HSC section 34187 (b) as follows:

- All enforceable obligations identified in the Recognized Obligation Payment Schedule have been retired or paid off.
- All real property has been disposed pursuant to HSC section 34181 or 34191.4.
- All outstanding litigation has been resolved.

Pursuant to HSC section 34187 (e), within 100 days upon receipt of this letter, the Agency shall dispose any remaining assets as directed by the OB and proceeds from asset dispositions are to be transferred to the County-Auditor Controller. In addition, the Agency is to notify the OB of its compliance related to any remaining assets. Upon notification of Agency's compliance, and within 14 days of verification, the OB shall submit to Finance a final resolution of the Agency's dissolution which shall be effective immediately.

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

Charles De Simoni, Consultant
October 14, 2021
Page 2

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

Sincerely,

Cheryl H. McCormick

 JENNIFER WHITAKER
Program Budget Manager

cc: Terry Shea, Interim Finance Director, City of Grand Terrace
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

February 2, 2022

Thad Coffing, Accounting Supervisor
City of Rialto
150 South Palm Avenue
Rialto, CA 92376

Determination of Oversight Board Action

The City of Rialto Successor Agency (Agency) notified the California Department of Finance (Finance) of its December 13, 2021 Oversight Board (OB) Resolution No. 2021-33 on January 12, 2021.

Finance approved the Agency's Long-Range Property Management Plan (LRPMP) on March 10, 2015 and Amended LRPMP on August 12, 2016. 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 Joshua Mortimer, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,

 JENNIFER WHITAKER
Program Budget Manager

cc: Janet Franco, Accountant, City of Rialto
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County



Gavin Newsom ■ Governor

915 L Street ■ Sacramento CA ■ 95814-3706 ■ www.dof.ca.gov

Transmitted via email

March 11, 2022

Keith C. Metzler, Executive Director
Victor Valley Economic Development Authority
14343 Civic Drive
Victorville, CA 92392

Objections of Oversight Board Actions

The Victor Valley Economic Development Authority (Authority) Successor Agency (Agency) notified the California Department of Finance (Finance) of its January 10, 2022 Oversight Board (OB) Resolutions on January 28, 2022. 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 Nos. 2022-13 and 2022-14

OB Resolution No. 2022-13, making a finding the Agency's Supplemental Educational Revenue Augmentation Fund (SERAF) Loan was for legitimate redevelopment purposes and taking certain related actions, is not approved.

The Victorville Redevelopment Agency's (Victorville RDA) portion of the 2009-10 SERAF payment was \$7,177,655; however, the Victorville RDA had insufficient funds. As a result, Victorville RDA borrowed \$5,000,000 from its portion of the Low and Moderate Income Housing Fund (LMIHF) held by the Authority.

OB Resolution No. 2022-14, making a finding the Agency's Property Acquisition Loan was for legitimate redevelopment purposes and taking certain related actions, is not approved.

To fund redevelopment activities, Victorville RDA borrowed \$3,750,000 from its portion of LMIHF held by the Authority.

Pursuant to HSC section 34171(d) (1) (G), a deferral or loan from a former redevelopment agency's LMIHF can qualify as an enforceable obligation of the successor agency to such former RDA. However, in the current instance, the Authority is requesting repayment for a loan from Victorville RDA's LMIHF for payment of Victorville RDA's SERAF payment and redevelopment activities. While the use of Victorville's LMIHF to pay both amounts may be enforceable obligations for the Victorville Successor Agency, these are not enforceable obligations of the Authority.

As authorized by HSC section 34179 (h), Finance is returning OB Resolution Nos. 2022-13 and 2022-14 to the Board for reconsideration.

OB Resolution No. 2022-15

This Resolution, making a finding the Bear Valley Loan was for legitimate redevelopment purposes and taking certain related actions, is not approved.

We understand that the Southern California Logistics Airport Authority (SCLAA) borrowed \$10,000,000 from the Victorville RDA to fund the costs of capital improvements and redevelopment activities. The loan agreement states that SCLAA was required to repay Victorville RDA. However, the Agency claims that the repayment funding source is SCLAA's share of the Authority's funds. While there is some reference in the loan that the Third Amended and Restated Joint Exercise of Powers Agreement (JPA Agreement) delegated some decisions to SCLAA, this alone is inconclusive of any intent by or obligation of the Authority to be bound to repay SCLAA's debt.¹ While the JPA Agreement may allow JPA member agencies to incur debts on behalf of the Authority, no JPA member signed the loan, and SCLAA is not a member of the JPA. In addition, in both the loan and the promissory note, there is no indication that any entity other than SCLAA is obliged to repay the loan; the loan did not specify Authority's funds as the funding source for the loan repayment. Therefore, the Bear Valley Loan is not the responsibility of the Authority.

In addition, Finance notes that while the OB Resolution included a copy of an Amended and Restated Bear Valley Loan Agreement (Amended Bear Valley Loan), it did not take any action as to that contract. Finance further notes that while HSC section 34181 (e) allows for the renegotiation of an agreement between a dissolved redevelopment agency and any private party in order to reduce liabilities and increase net revenues to the taxing entities, the OB Resolution does not comply with that section, nor does it seem the Amended Bear Valley Loan could be found to be in the best interests of the Authority's taxing entities because it would shift the responsibility of the \$10,000,000 loan from SCLAA to the Agency, creating an increase in liabilities rather than a reduction. Until an amendment to the Bear Valley Loan Agreement meets the requirements of HSC section 34181(e), it is void and unenforceable.

¹ The Third Amended JPA Agreement is no longer the controlling agreement; the Fourth Amended JPA Agreement controls.

Keith C. Metzler
March 11, 2022
Page 3

Based on the above reasons, both the Bear Valley Loan and the Amended Bear Valley Loan are not allowed.

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

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

Sincerely,

 JENNIFER WHITAKER
Program Budget Manager

cc: Sydnie Harris, Treasurer, Victor Valley Economic Development Authority
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County Auditor-Controller



DEPARTMENT OF
FINANCE

Gavin Newsom ■ Governor

915 L Street ■ Sacramento CA ■ 95814-3706 ■ www.dof.ca.gov

Transmitted via e-mail

April 5, 2022

Terry Shea, Interim Finance Director
City of Grand Terrace
22795 Barton Road
Grand Terrace, CA 92313

Redevelopment Successor Agency Dissolution

On March 11, 2022, the Oversight Board (OB) to the City of Grand Terrace Successor Agency (Agency) notified the California Department of Finance (Finance) of OB Resolution No. 2022-20, a final resolution of dissolution.

As required by Health and Safety Code section 34187 (f), the OB verified that all of the Agency's obligations have been paid off, all outstanding litigation has been resolved, and all remaining assets have been disposed of with any proceeds remitted to the San Bernardino County Auditor-Controller.

Finance acknowledges the end of the Agency's existence and ceases all future communications with the designated contacts.

Please direct inquiries to (916) 322-2985 or Finance's redevelopment email address at: Redevelopment_Administration@dof.ca.gov.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Konrad Bolowich, City Manager, City of Grand Terrace
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 email

June 6, 2022

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

Approval of Oversight Board Action

The City of Needles Successor Agency (Agency) notified the California Department of Finance (Finance) of its April 4, 2022 Oversight Board (OB) Resolution on May 5, 2022. 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. 2022-21, adopting the Agency's Purchase and Sale and Joint Escrow Instructions with Mohan Doraiswamy, is approved. The Agency does not have an approved Long-Range Property Management Plan. As a result, HSC section 34177 (e) requires the Agency to dispose of property expeditiously and in a manner aimed at maximizing value. Proceeds shall be transferred to the County Auditor-Controller (CAC) for distribution to the taxing entities.

It is our understanding the Agency proposes to sell property located at 221 Monterey Avenue for \$4,333 to Mohan Doraiswamy, and will remit the proceeds to the San Bernardino CAC for distribution to the taxing entities, in compliance with HSC section 34177 (e).

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.

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

Sylvia Miledi
June 6, 2022
Page 2

Please direct inquiries to Zuber Tejani, Supervisor, or Michael Painter, Staff, at (916) 322-2985.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl H. McCormick". The signature is fluid and cursive, with the first name "Cheryl" being more prominent.A small, stylized handwritten mark in blue ink, possibly a signature or initials, located to the left of the typed name.

JENNIFER WHITAKER
Program Budget Manager

cc: Barbara Dileo, Senior Accountant
Linda Santillano, Chief Deputy, Property Tax



Gavin Newsom ■ Governor

915 L Street ■ Sacramento CA ■ 95814-3706 ■ www.dof.ca.gov

Transmitted via email

July 26, 2022

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 13, 2022 Oversight Board (OB) Resolution on June 15, 2022. 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. 2022-22, adopting the Agency's sale of real property, is approved.

The Agency does not have an approved Long-Range Property Management Plan. As a result, HSC section 34177 (e) requires the Agency to dispose of property expeditiously and in a manner aimed at maximizing value. Proceeds shall be transferred to the County Auditor-Controller (CAC) for distribution to the taxing entities.

It is our understanding the Agency proposes to sell its property located at 213 North Fern Avenue for \$100,000 to HDC Construction Inc., and will remit the proceeds to the San Bernardino CAC for distribution to the taxing entities, in compliance with HSC section 34177 (e).

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.

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

Michelle Honis

July 26, 2022

Page 2

Please direct inquiries to Zuber Tejani, Supervisor, or Michael Painter, Staff, at (916) 322-2985.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl K. McCormick". The signature is fluid and cursive.A small, stylized handwritten signature in blue ink, likely belonging to Jennifer Whitaker.

JENNIFER WHITAKER

Program Budget Manager

cc: Charity Hernandez, Redevelopment Manager, City of Ontario
Armen Harkalyan, Executive Director Finance, City of Ontario
Linda Santillano, Chief Deputy, Property Tax, San Bernardino County Auditor-
Controller