



Auditor-Controller/Treasurer/Tax Collector

Annual RDA Dissolution Status Report FY 2022-23

Franciliza Zyss
Chief Deputy, Property Tax Division
December 11, 2023

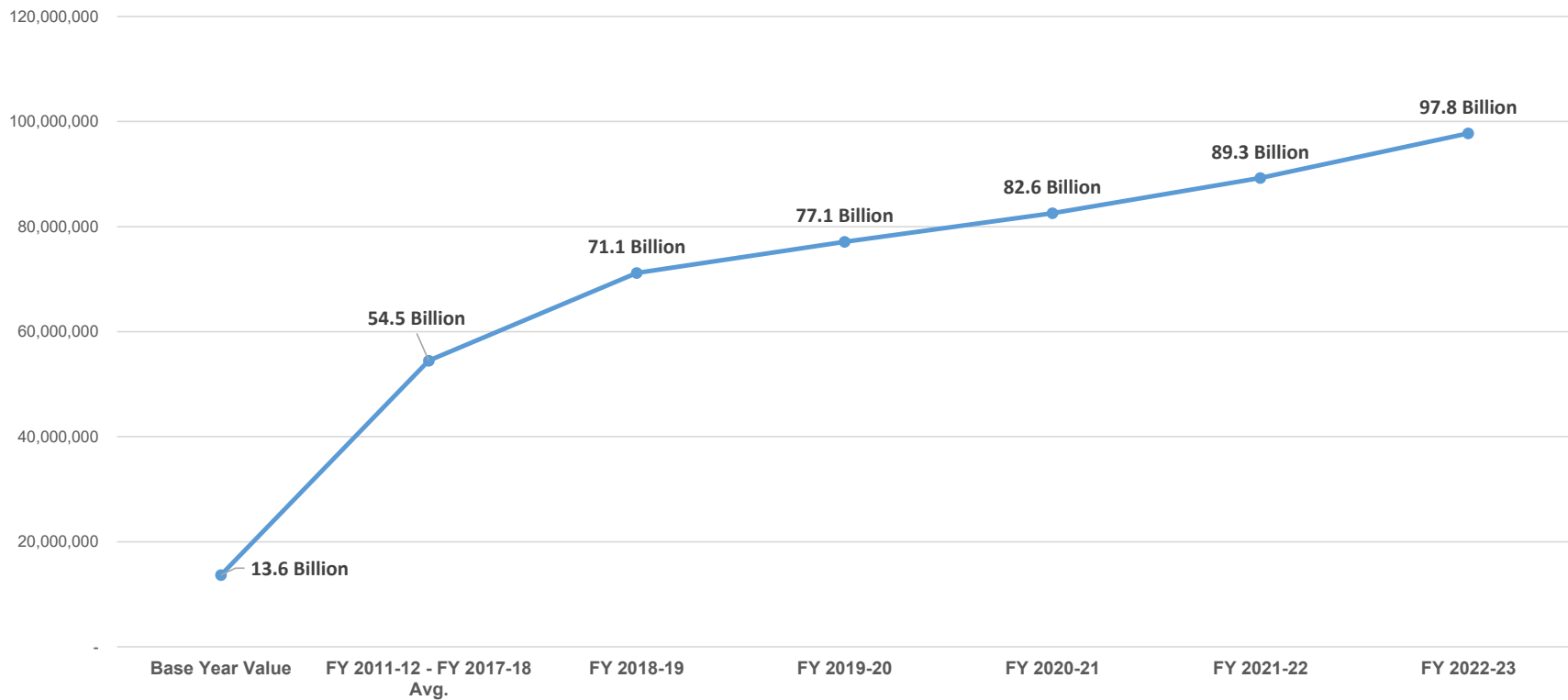
RPTTF Statistics and Dissolution Status Update

- **FY2022-23 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
 - Summary of CWOB Actions on ROPS and DOF approval/denials
 - Review of Administrative Costs Allowance
 - Prior Period Adjustment Reviews
 - Residual Distributions
- **Dissolution Status Update**
 - Asset Dispositions
 - Last and Final ROPS
 - Formal Successor Agency Dissolutions



RDA Incremental Growth Since Dissolution

Countywide Overview of RDA Incremental Value
(IN THOUSANDS)



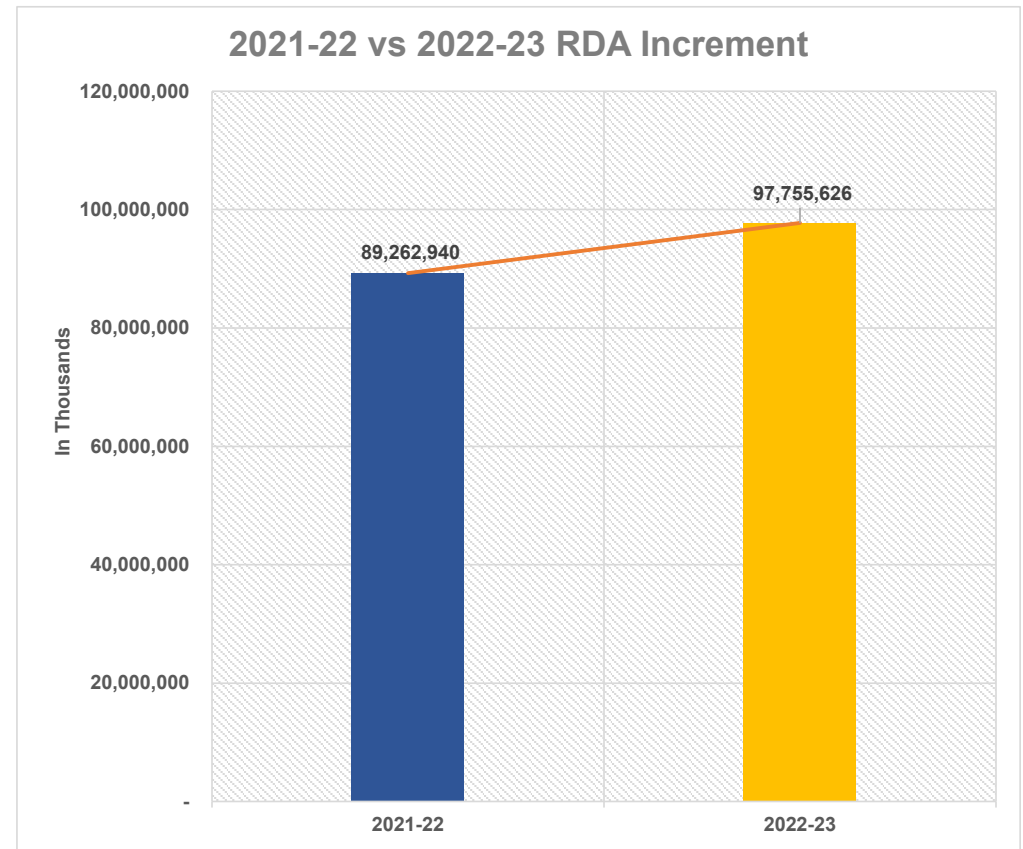
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RDA Incremental Value Growth

SUCCESSOR AGENCY	2021-22	2022-23	Δ
ADELANTO	\$ 1,257,436	\$ 1,415,474	12.57%
APPLE VALLEY	750,572	847,273	12.88%
BARSTOW	700,959	745,719	6.39%
BIG BEAR LAKE	830,109	888,366	7.02%
CHINO	3,798,927	3,937,915	3.66%
COLTON	1,430,178	1,544,127	7.97%
FONTANA	16,770,991	18,956,448	13.03%
GRAND TERRACE*	1,149,891	0	-100.00%
HESPERIA	4,323,078	4,895,465	13.24%
HIGHLAND	1,281,533	1,389,398	8.42%
IVDA	8,025,459	8,867,206	10.49%
LOMA LINDA	1,215,760	1,343,085	10.47%
MONTCLAIR	2,200,169	2,338,063	6.27%
NEEDLES	72,970	100,584	37.84%
ONTARIO	7,504,967	8,329,522	10.99%
RANCHO CUCAMONGA	13,429,815	14,967,257	11.45%
REDLANDS	904,658	989,674	9.40%
RIALTO	6,234,942	6,905,248	10.75%
SAN BERNARDINO CITY	4,832,663	5,062,623	4.76%
SAN BERNARDINO COUNTY	1,820,942	2,085,586	14.53%
TWENTY-NINE PALMS	275,329	317,902	15.46%
UPLAND	1,982,673	2,141,766	8.02%
VICTORVILLE	1,081,787	1,132,665	4.70%
VVEDA	6,714,336	7,797,907	16.14%
YUCAIPA	291,489	335,179	14.99%
YUCCA VALLEY	381,307	421,174	10.46%
TOTAL IN THOUSANDS	\$ 89,262,940	\$ 97,755,626	9.51%

*The Grand Terrace Successor Agency dissolved in March 2022.

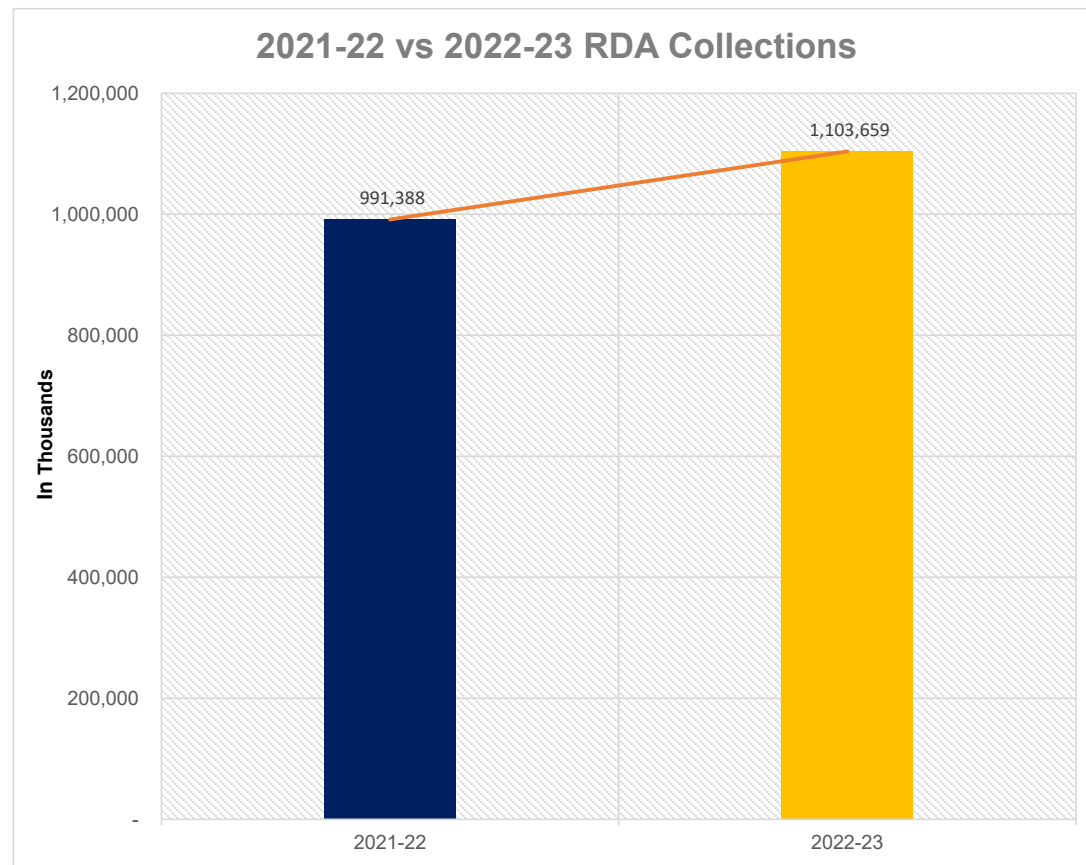


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Collections Deposited to RPTTF

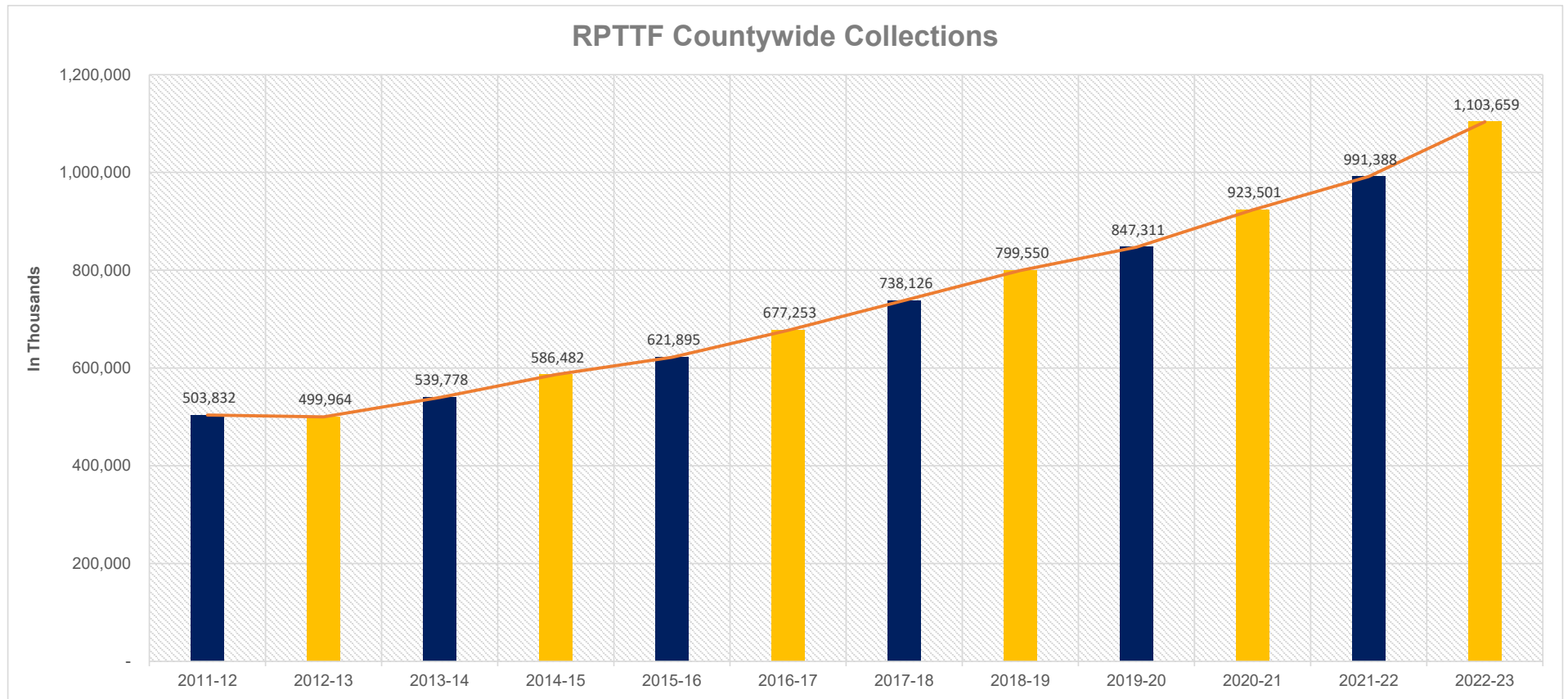
SUCCESSOR AGENCY	2021-22	2022-23	Δ
ADELANTO	\$ 14,273	\$ 15,218	6.62%
APPLE VALLEY	7,918	9,117	15.14%
BARSTOW	7,182	8,045	12.01%
BIG BEAR LAKE	8,897	9,377	5.39%
CHINO	39,118	39,959	2.15%
COLTON	16,953	18,740	10.54%
FONTANA	188,161	214,094	13.78%
GRAND TERRACE	8,247	0	-100.00%
HESPERIA	45,794	52,774	15.24%
HIGHLAND	15,097	18,927	25.37%
IVDA	96,630	109,175	12.98%
LOMA LINDA	15,397	16,362	6.26%
MONTCLAIR	23,460	24,498	4.43%
NEEDLES	848	933	10.00%
ONTARIO	81,049	91,324	12.68%
RANCHO CUCAMONGA	144,720	159,351	10.11%
REDLANDS	11,139	12,189	9.42%
RIALTO	72,963	85,147	16.70%
SAN BERNARDINO CITY	58,521	61,645	5.34%
SAN BERNARDINO COUNTY	20,854	23,323	11.84%
TWENTY-NINE PALMS	3,016	3,512	16.45%
UPLAND	21,098	22,487	6.58%
VICTORVILLE	11,340	11,562	1.96%
VVEDA	70,887	87,150	22.94%
YUCAIPA	3,607	4,134	14.63%
YUCCA VALLEY	4,216	4,612	9.39%
TOTAL IN THOUSANDS	\$ 991,388	\$ 1,103,659	11.32%

*The Grand Terrace Successor Agency dissolved in March 2022



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Collections Deposited to RPTTF Since Dissolution

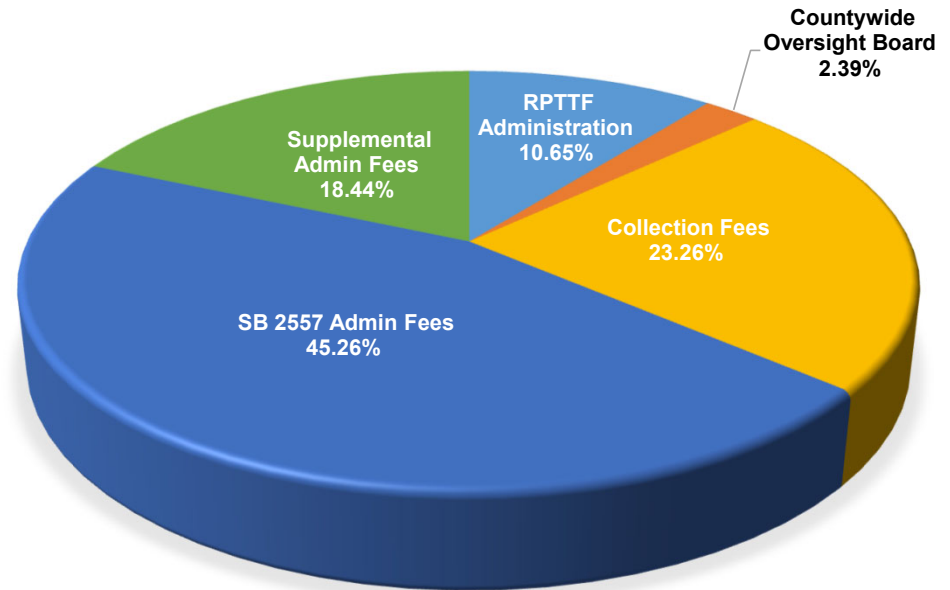


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County Auditor-Controller Admin Cost Charged for FY2022-23

Administrative Costs	Total	% of share
RPTTF Administration	\$ 1,256,853	10.65%
Countywide Oversight Board	282,358	2.39%
SCO Invoices for Audit & Oversight	-	0%
Collection Fees	2,744,030	23.26%
SB 2557 Admin Fees	5,340,351	45.26%
Supplemental Admin Fees	2,175,861	18.44%
Total Administrative Distributions	\$ 11,799,452	100%

TOTAL ADMIN COSTS DEDUCTED FROM RPTTF

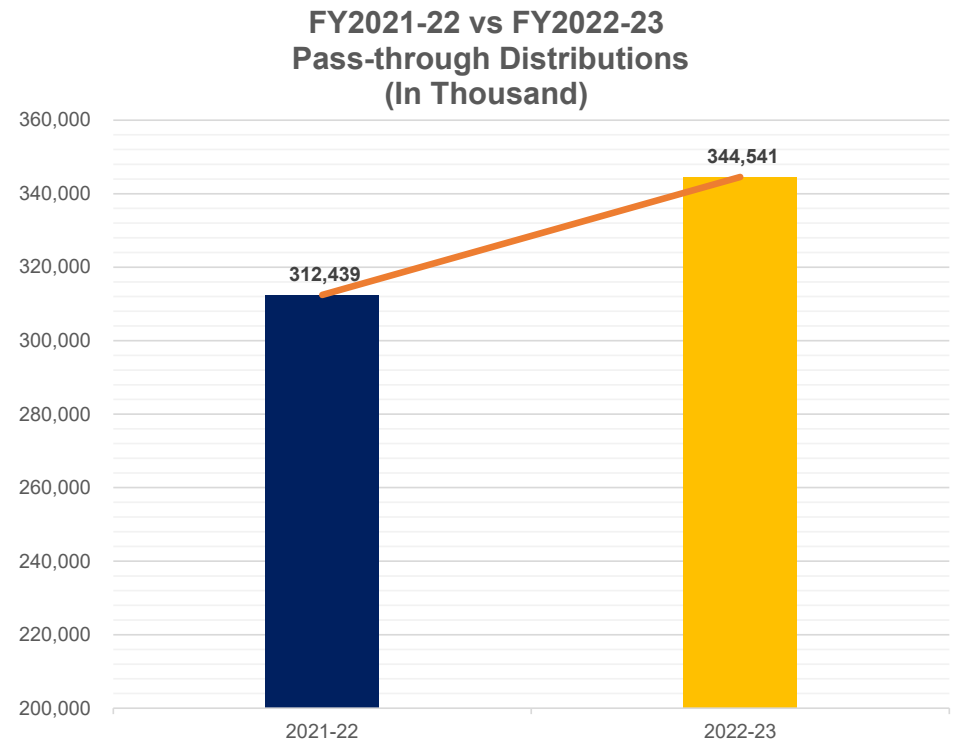


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Pass-through Payments to ATEs

- Total pass-through payments to Affected Taxing Entities (ATEs) increased by 10.27% in FY2022-23.

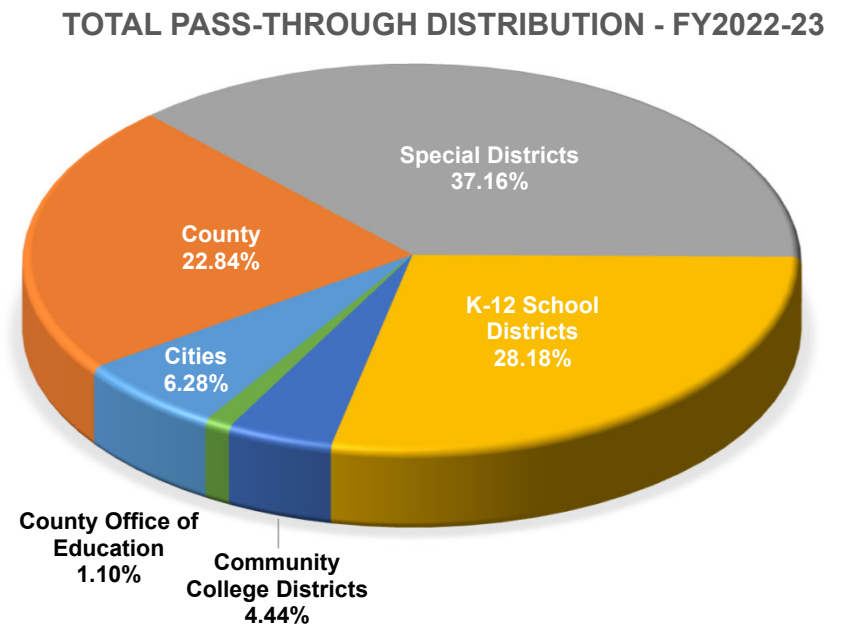
AFFECTED TAXING ENTITIES	2021-22	2022-23	Δ
CITIES	\$ 19,170	\$ 21,642	12.89%
COUNTY	73,999	78,670	6.31%
SPECIAL DISTRICTS	115,352	128,036	11.00%
K-12 SCHOOLS	72,825	80,277	10.23%
COMMUNITY COLLEGES	10,442	11,843	13.41%
COE	2,747	3,136	14.17%
ERAF	17,903	20,937	16.95%
TOTAL	\$ 312,439	\$ 344,541	10.27%



Pass-through Payments to ATEs for FY2022-23

- Payments to Special District includes pass-throughs for debt service overrides.
- Payments to School Districts includes eligible allocations from ERAF (\$20.9 million).

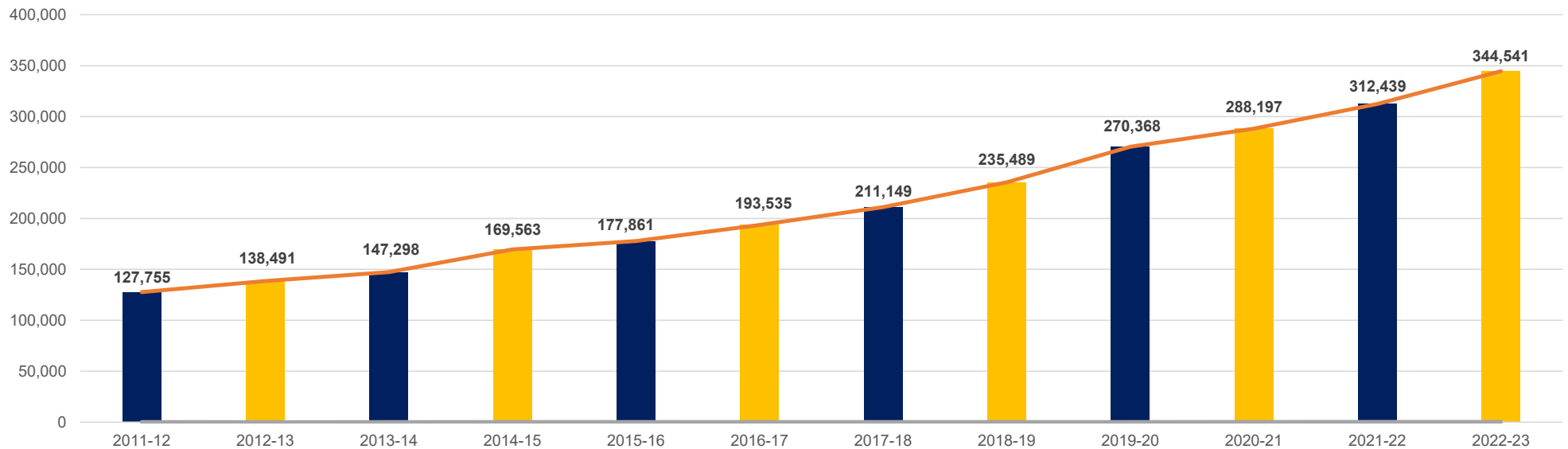
AFFECTED TAXING ENTITIES	TOTAL PASS-THROUGH DISTRIBUTION <i>(in thousands)</i>	% OF SHARE
Cities	\$ 21,642	6.28%
County	78,670	22.84%
Special Districts	128,036	37.16%
K-12 School Districts	97,102	28.18%
Community College Districts	15,287	4.44%
County Office of Education	3,803	1.10%
TOTAL	\$ 344,541	100%



Pass-through Payments to ATEs by Year

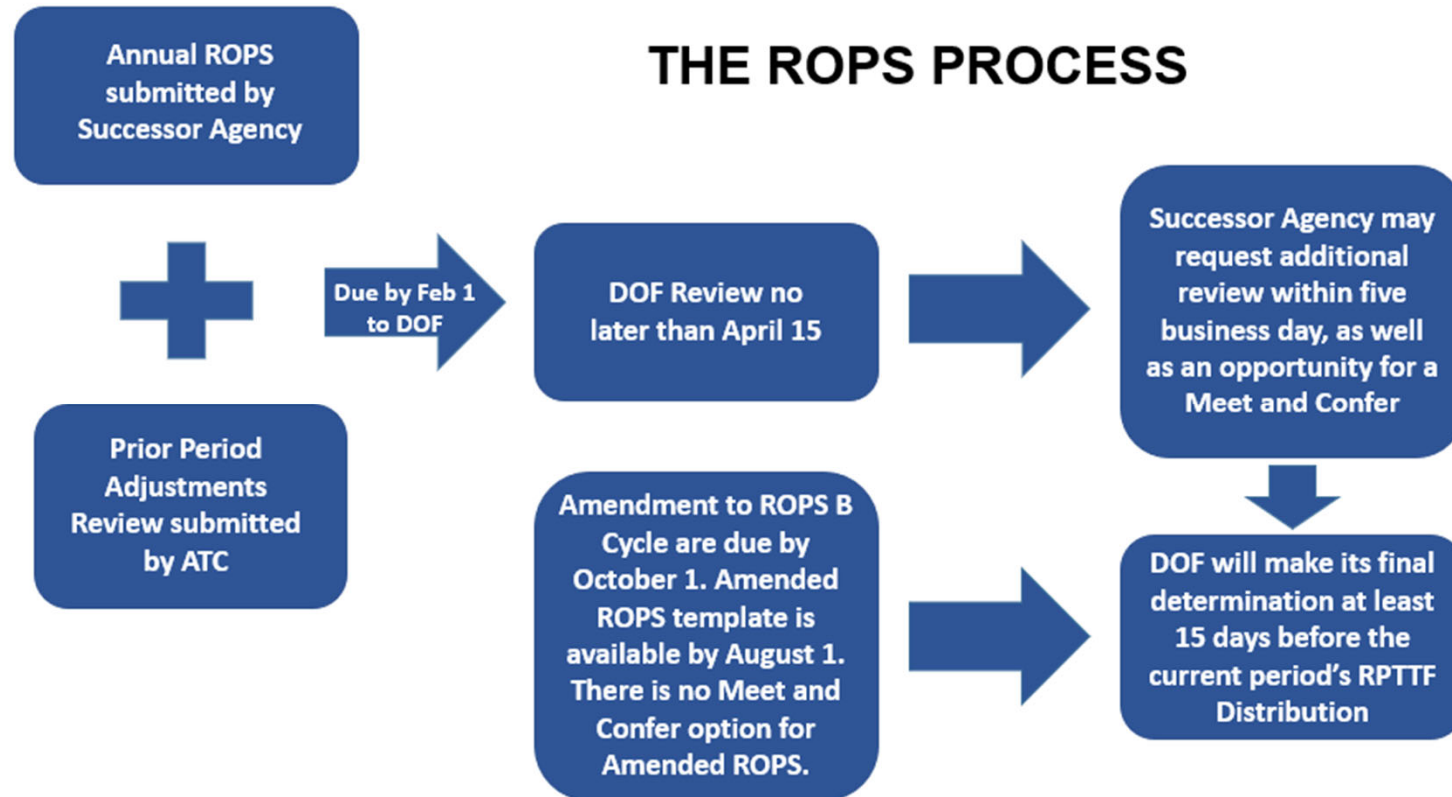
- FY2022-23 pass-through payments have increased by 170% since FY2011-12

Countywide Pass-through Distributions
(in thousands)



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ROPS/ACA Distributions to Successor Agencies



Annual ROPS Summary

ROPS PERIOD	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED
ROPS 2022-23	\$ 214,584,973	\$ (36,071,947)	\$ (6,296,065)	\$ 172,216,961	\$ 172,216,961
ROPS 2023-24	183,120,412	(5,451,342)	(7,891,810)	169,777,260	102,195,346*
TOTAL	\$ 397,705,385	\$ (41,523,289)	\$ (14,187,875)	\$ 341,994,221	\$ 274,412,307
Δ	-14.7%	-84.9%	25.3%	-1.4%	

*This does not include the ROPS 2023-24B. Disbursement will occur on 1/2/2024.

- ROPS items denied or adjusted are attributed to the following:
 - Funding source was reclassified based on available funds.
 - Amount requested not allowed until bond expenditure agreement is approved.
 - Late submission of ROPS resulted in 25% reduction of Admin RPTTF.
 - 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.
 - Pursuant to HSC section 34177 (a) (3), only payments listed on the ROPS may be made by the Agency.
 - Pursuant to HSC section 34191.4 (c) (2) (A), an Agency is limited to five percent of bond proceeds until the Agency has a Last and Final ROPS.
 - Funding requested for item that was previously not allowed by DOF.



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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	\$ 4,831,521
RS02 APPLE VALLEY	1,015,100	-	(101,327)	913,773	913,773
RS03 BARSTOW	882,263	-	(5,277)	876,986	876,986
RS04 BIG BEAR	1,178,398	-	(14,436)	1,163,962	1,163,962
RS05 CHINO	10,036,490	(5,419,172)	(2,434,974)	2,182,344	2,182,344
RS06 COLTON **	1,430,065	-	-	1,430,065	1,430,065
RS07 FONTANA	35,293,869	(255,595)	(10,600)	35,027,674	35,027,674
RS08 GRAND TERRACE ***	-	-	-	-	-
RS09 HESPERIA	9,836,552	(55,986)	(55,960)	9,724,606	9,724,606
RS10 HIGHLAND **	3,678,697	-	-	3,678,697	3,678,697
RS11 IVDA	16,970,516	-	(276,129)	16,694,387	16,694,387
RS12 LOMA LINDA	4,838,360	30,302	(10,345)	4,858,317	4,858,317
RS13 MONTCLAIR	2,679,213	-	(37,671)	2,641,542	2,641,542
RS14 NEEDLES	76,233	-	-	76,233	76,233
RS15 ONTARIO	10,268,737	-	(1,219,435)	9,049,302	9,049,302
RS16 RANCHO CUCAMONGA	27,587,717	-	(510,300)	27,077,417	27,077,417
RS17 REDLANDS	10,363	-	(252)	10,111	10,111
RS18 RIALTO	11,003,067	(3,053,942)	(242,301)	7,706,824	7,706,824
RS19 SAN BERNARDINO	9,651,259	-	(458,403)	9,192,856	9,192,856
RS20 SAN BERNARDINO COUNTY	5,051,736	-	(34,267)	5,017,469	5,017,469
RS21 29 PALMS	965,856	-	(1,957)	963,899	963,899
RS22 UPLAND	3,373,158	(62,940)	(263,503)	3,046,715	3,046,715
RS23 VICTORVILLE	3,604,531	(482,025)	(93,794)	3,028,712	3,028,712
RS24 VICTOR VALLEY	48,862,979	(26,746,875)	(396,418)	21,719,686	21,719,686
RS25 YUCAIPA	745,270	(25,714)	(33,961)	685,595	685,595
RS26 YUCCA VALLEY **	618,268	-	-	618,268	618,268
Total	\$ 214,584,973	\$ (36,071,947)	\$ (6,296,065)	\$ 172,216,961	\$ 172,216,961

** Agency has a Last and Final ROPS

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



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Annual ROPS Summary – ROPS 2023-24

Successor Agency	ROPS 2023-24				
	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED*
RS01 ADELANTO	\$ 4,989,087	\$ (1,191,900)	\$ (468,500)	\$ 3,328,687	\$ 1,512,280
RS02 APPLE VALLEY	1,015,245	-	(35,300)	979,945	547,745
RS03 BARSTOW****	-	-	-	-	-
RS04 BIG BEAR	1,172,385	-	(11,519)	1,160,866	967,764
RS05 CHINO	3,645,584	(352,879)	(2,540,378)	752,327	4,517
RS06 COLTON **	1,437,065	-	-	1,437,065	3,076
RS07 FONTANA	35,174,271	-	(16,600)	35,157,671	15,526,987
RS08 GRAND TERRACE ***	-	-	-	-	-
RS09 HESPERIA	9,838,585	(31,964)	(5,661)	9,800,960	6,865,238
RS10 HIGHLAND **	3,679,240	-	-	3,679,240	1,692,548
RS11 IVDA	17,068,849	-	(111,682)	16,957,167	8,423,268
RS12 LOMA LINDA	4,898,299	8,364	(8,364)	4,898,299	2,441,934
RS13 MONTCLAIR	2,899,204	-	(2,000)	2,897,204	502,352
RS14 NEEDLES****	-	-	-	-	-
RS15 ONTARIO	9,657,920	-	(1,666,705)	7,991,215	7,183,476
RS16 RANCHO CUCAMONGA	27,568,185	-	(532,642)	27,035,543	21,023,981
RS17 REDLANDS****	-	-	-	-	-
RS18 RIALTO	10,882,766	(28,543)	(154,948)	10,699,275	7,696,461
RS19 SAN BERNARDINO	9,952,567	-	(468,804)	9,483,763	8,707,288
RS20 SAN BERNARDINO COUNTY	5,051,342	-	(1,273,054)	3,778,288	217,817
RS21 29 PALMS	943,181	-	(810)	942,371	669,071
RS22 UPLAND	3,318,088	(2,256,125)	(10,894)	1,051,069	723,425
RS23 VICTORVILLE	4,891,419	(11,226)	(137,841)	4,742,352	2,563,973
RS24 VICTOR VALLEY	23,666,307	(1,555,298)	(436,637)	21,674,372	14,162,252
RS25 YUCAIPA	749,235	(31,771)	(9,471)	707,993	447,499
RS26 YUCCA VALLEY **	621,588	-	-	621,588	312,394
Total	\$ 183,120,412	\$ (5,451,342)	\$ (7,891,810)	\$ 169,777,260	\$ 102,195,346

* This does not include the ROPS 2023-24B. RPTTF distribution has not occurred yet. Distribution will take place in January 2024.

** Agency has a Last and Final ROPS

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

**** The Successor Agency has no remaining obligations. Eligible for dissolution. Successor Agencies did not submit a ROPS for FY2023-24.



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Successor Agency Administrative Costs Allowance

- During the ROPS 23-24 review, Department of Finance offered its perspective on some successor agencies' requests for administrative costs when the amounts requested seemed more than reasonable, given the amount or type of obligations being managed. Department of Finance's perspective on **what amount might be excessive stems** from consideration of the **degree of administrative effort needed by successor agencies depending on the nature and the number of items listed on the ROPS.**
- Successor agencies are allowed to request administrative costs related to their authorized work in winding down their businesses, and the maximum amount of administrative costs that can be paid is set by HSC section 34171.
- However, the **Oversight Board has the authority to determine whether a request for administrative costs can be adjusted and reduced during its review and approval of a ROPS as described in HSC section 34171 (b) (3).**
- Therefore, in reviewing ROPS 24-25, Department of Finance encourages the Oversight Board to consider whether **the requested administrative costs seem necessary to wind down a successor agency's obligations thereby preserving funds for the affected taxing entities.**

Source: DOF email dated 11/17/2023



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Review of Administrative Cost Allowance for 2023-24

- Out of 25 Successor Agencies, 11 (44%) Successor Agencies did not receive any notation on their Administrative Costs Allowance:
 - Barstow
 - Chino
 - Colton (with Last and Final ROPS)
 - Highland (with Last and Final ROPS)
 - Needles (For dissolution)
 - Rancho Cucamonga
 - Redlands (For dissolution)
 - San Bernardino City
 - Twentynine Palms (with Last and Final ROPS)
 - VVEDA
 - Yucca Valley (with Last and Final ROPS)



Review of Administrative Cost Allowance for 2023-24

- Successor Agency’s Administrative Costs Allowance (ACA) does not appear to be excessive:
 - Four (4) successor agencies with Last and Final ROPS appears to request an annual average of \$36,480 (as low as \$1,152 and high of \$87, 500 annually).
 - Three (3) successor agencies preparing for dissolution also have lesser or zero ACA
 - Review of the four (4) successor agencies shows the following:

	Administrative Costs Allowance Requested and Approved			Average Actual Administrative Expenses (ROPS 2018 - ROPS 2020)					ROPS		
	Average 3 years (ROPS 2018- ROPS 2020)	ROPS 2023-24	+/- changes from average	Personnel	%	Other Indirect Costst	%	Total	Total Number of Obligations	ROPS 2023-24	2023-24 Ratio between ACA and ROPS
Chino	250,000	73,374	-71%	160,200	78%	44,967	22%	205,167	7	3,219,331	2%
Rancho Cucamonga	475,543	250,000	-47%	208,079	36%	373,370	64%	581,449	8	27,318,185	1%
San Bernardino City	478,437	60,000	-87%	234,978	59%	163,791	41%	398,769	13	9,892,567	1%
VVEDA	411,222	268,450	-35%	162,111	63%	93,330	37%	255,441	10	21,844,559	1%
Average	403,801	162,456	-60%	191,342	53%	168,864	47%	360,207	10	15,568,661	1%



Review of Administrative Cost Allowance for 2023-24

- Based on DOF letters, 14 (56%) Successor agencies Administrative Cost Allowance appears excessive, given the number and nature of the obligations listed on the ROPS.
 - Adelanto
 - Apple Valley
 - Big Bear Lake
 - Fontana
 - Hesperia
 - IVDA
 - Loma Linda
 - Montclair
 - Ontario
 - Rialto
 - San Bernardino County
 - Upland
 - Victorville
 - Yucaipa



Review of Administrative Cost Allowance for 2023-24

	Administrative Costs Allowance Requested and Approved			Average Actual Administrative Expenses (ROP \$ 2018 - ROP \$ 2020)					ROP \$			
	Average 3 years (ROP \$ 2018- ROP \$ 2020)	ROP \$ 2023-24	+/- changes from average	Personnel	%	Other Indirect Costs	%	Total	Δ between ACA requested and actual exp	Total Number of Obligations	ROP \$ 2023-24	2023-24 Ratio between ACA and ROP \$
Average-No notation on ACA	403,801	162,456	-60%	191,342	53%	168,864	47%	360,207	-13%	10	15,568,661	1%
Adelanto	250,000	250,000	0%	78,860	33%	162,640	67%	241,500	-3%	11	3,547,187	7%
Apple Valley	211,687	145,000	-31%	114,611	69%	52,249	31%	166,859	-21%	6	870,245	17%
Big Bear Lake	250,000	250,000	0%	206,514	78%	59,579	22%	266,093	6%	5	922,385	27%
Fontana	875,157	250,000	-71%	310,517	35%	564,640	65%	875,157	0%	8	34,924,271	1%
Hesperia	170,593	122,000	-28%	47,285	48%	50,291	52%	97,576	-43%	6	9,684,621	1%
IVDA	486,638	422,220	-13%	266,847	70%	116,619	30%	383,466	-21%	1	16,646,629	3%
Loma Linda	246,687	160,344	-35%	196,059	79%	50,778	21%	246,837	0%	6	4,717,955	3%
Montclair	186,723	65,600	-65%	198,741	100%	-	0%	198,741	6%	7	2,833,604	2%
Ontario	407,654	250,000	-39%	263,478	58%	192,505	42%	455,983	12%	5	9,407,920	3%
Rialto	310,885	114,172	-63%	170,557	78%	54,392	24%	224,949	-26%	8	10,768,594	1%
San Bernardino County	230,000	204,300	-11%	201,004	94%	12,939	6%	213,944	-7%	7	4,847,042	4%
Upland	244,434	195,000	-20%	186,564	92%	15,144	8%	201,707	-17%	4	866,963	22%
Victorville	228,428	242,171	6%	124,076	67%	62,207	33%	186,283	-18%	9	4,638,022	5%
Yucaipa	177,259	185,734	5%	57,412	36%	102,865	64%	160,277	-10%	5	531,730	35%
Average	305,436	204,039	-33%	173,037	62%	106,918	38%	279,955	-6%	6	7,514,798	3%



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Administrative Cost Allowance

- Over the last five years, through Countywide Oversight Board’s guidance Administrative Cost allowance decreased an average of 22%.

ROPS	Total ACA Distributed to Successor Agencies	ACA Annual Change	+/- Change
2018-19	7,827,761		
2019-20	6,865,851	(961,910)	-12%
2020-21	4,270,329	(2,595,522)	-38%
2021-22	3,698,089	(572,240)	-13%
2022-23	2,812,191	(885,898)	-24%
Average	5,094,844	(1,253,893)	-22%

- For every \$1 Million ACA reduction, CWOB is able to preserve funds for the affected taxing entities:

Affected Taxing Entities	Residual Distribution	\$	(1,000,000)
Cities	9%	90,979	
County	14%	140,687	
Special Districts	20%	195,295	
K-12 School Districts	49%	486,325	
Community College Districts	7%	73,562	
County Office of Education	1%	13,152	
Total	100%	1,000,000	



Considerations

- Exercise authority to determine whether a request for administrative costs can be adjusted and reduced during its review and approval of a ROPS as described in HSC section 34171 (b) (3).
- Provide guidance to CWOB staff on report or analysis required by CWOB to determine information needed prior to ROPS Annual meeting.
- An annual average of 62% or \$3.7 Million of ACA is used to pay personnel costs. Encourage successor agencies to review and streamline wind down process to reduce personnel costs.
- If possible, encourage Successor Agencies to utilize the Last and Final ROPS process as a way to reduce administrative costs.
- Provide opportunities for Successor Agencies to disclose their effort and plan in reducing their administrative costs.



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 19-20 PPA (adj. ROPS 22-23)			ROPS 20-21 PPA (adj. ROPS 23-24)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
Non-Admin	\$ 4,690,796	\$ 5,125,846	\$ 435,050	\$ 8,020,223	\$ 7,024,371	\$ (995,852)
Admin	868,761	1,170,219	301,458	457,389	878,459	421,070
Total	\$ 5,559,557	\$ 6,296,065	\$ 736,508	\$ 8,477,612	\$ 7,902,830*	\$ (574,782)

*Total PPA Reported by CAC includes PPA amounts for Barstow(\$865) and Redlands(\$10,155). Due to pending dissolution these Successor Agencies did not submit a ROPS for FY2023-24.



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 19-20 (adj. ROPS 22-23)			PPA 20-21 (adj. ROPS 23-24)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
RS01 ADELANTO	\$ 97,212	\$ 94,755	\$ (2,457)	\$ 282,862	\$ 468,500	\$ 185,638
RS02 APPLE VALLEY	97,769	101,327	3,558	35,300	35,300	-
RS03 BARSTOW	3,482	5,277	1,795	810	865	55
RS04 BIG BEAR	14,436	14,436	-	4,477	11,519	7,042
RS05 CHINO	2,434,974	2,434,974	-	2,540,378	2,540,378	-
RS06 COLTON *	-	-	-	-	-	-
RS07 FONTANA	10,600	10,600	-	14,763	16,600	1,837
RS08 GRAND TERRACE *	-	-	-	-	-	-
RS09 HESPERIA	55,960	55,960	-	5,661	5,661	-
RS10 HIGHLAND *	-	-	42,416	-	-	-
RS11 IVDA	51,672	276,129	224,457	82,076	111,682	29,606
RS12 LOMA LINDA	10,302	10,345	43	8,364	8,364	-
RS13 MONTCLAIR	12,710	37,671	24,961	2,000	2,000	-
RS14 NEEDLES	-	-	-	-	-	-
RS15 ONTARIO	1,056,798	1,219,435	162,637	1,296,677	1,666,705	370,028
RS16 RANCHO CUCAMONGA	510,300	510,300	-	532,642	532,642	-
RS17 REDLANDS	109	252	143	10,155	10,155	-
RS18 RIALTO	242,135	242,301	166	125,928	154,948	29,020
RS19 SAN BERNARDINO	380,749	458,403	77,654	468,804	468,804	-
RS20 SAN BERNARDINO COUNTY	-	34,267	34,267	2,472,654	1,273,054	(1,199,600)
RS21 29 PALMS	1,957	1,957	-	810	810	-
RS22 UPLAND	59,303	263,503	204,200	10,725	10,894	169
RS23 VICTORVILLE	94,068	93,794	(274)	137,841	137,841	-
RS24 VICTOR VALLEY	396,418	396,418	-	436,637	436,637	-
RS25 YUCAIPA	28,603	33,961	5,358	8,048	9,471	1,423
RS26 YUCCA VALLEY *	-	-	-	-	-	-
Total	\$ 5,559,557	\$ 6,296,065	\$ 736,508	\$ 8,477,612	\$ 7,902,830**	\$ (574,782)

*Agency has Last & Final ROPS Approved

**Total PPA Reported by CAC includes PPA amounts for Barstow(\$865) and Redlands(\$10,155). Due to pending dissolution these Successor Agencies did not submit a ROPS for FY2023-24.



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Summary of Annual ROPS Approved by the CWOB in FY22-23

Annual ROPS 2023-24					
Ref. #	Successor Agency	Meeting Date	CWOB Approved Amount	DOF Approved Amount	DOF Review Results
1.1	Adelanto	1/12/2023	\$ 4,989,087	\$ 3,797,187	Approved by DOF on 4/7/2023 with an adjustment on Item 2 of \$1,191,900. DOF also noted excessive Admin allowance
1.2	Apple Valley	1/12/2023	1,015,245	\$1,015,245	Approved by DOF on 3/24/2023, noted excessive Admin allowance
1.3	Big Bear Lake	1/12/2023	1,172,385	1,172,385	Approved by DOF on 3/10/2023, noted excessive Admin allowance
1.4	Chino	1/12/2023	3,645,584	3,292,705	Approved by DOF on 3/30/2023 with an adjustment on Item 56 of \$352,879.
1.6	Fontana	1/12/2023	35,174,271	35,174,271	Approved by DOF on 3/30/2023, noted excessive Admin allowance
1.7	Hesperia	1/12/2023	9,838,585	9,806,621	Approved by DOF on 3/30/2023 with an adjustment on Item 76 of \$31,964. DOF also noted excessive Admin allowance
1.9	IVDA	1/12/2023	17,068,849	17,068,849	Approved by DOF on 3/30/2023, noted excessive Admin allowance
1.10	Loma Linda	1/12/2023	4,898,299	4,906,663	Approved by DOF on 3/24/2023, with a total adjustment of \$8,364. Item 6 was reclassified to from RPTTF to Admin RPTTF and Item 27 was adjusted \$8,364. DOF also noted excessive Admin allowance. The SA requested a Meet and Confer, no additional adjustments were made per DOF letter dated 5/17/2023.
1.11	Montclair	1/12/2023	2,899,204	2,899,204	Approved by DOF on 4/4/2023, noted excessive Admin allowance
1.12	Ontario	1/12/2023	9,657,920	9,657,920	Approved by DOF on 4/7/2023, noted excessive Admin allowance



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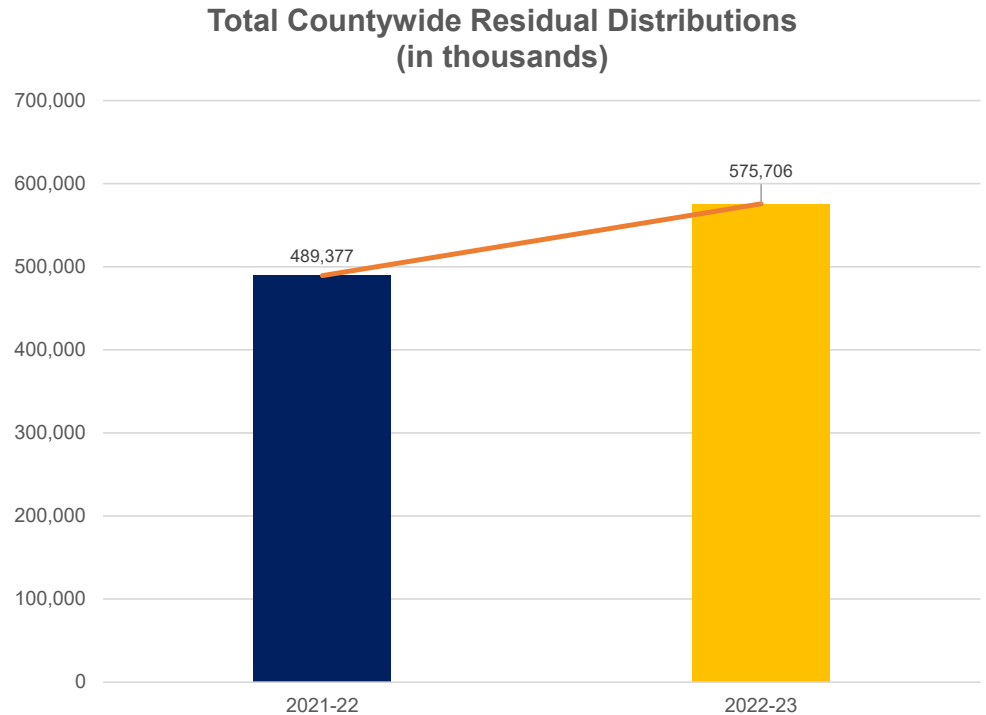
Summary of Annual ROPS Approved by the CWOB in FY22-23

Annual ROPS 2023-24					
Ref. #	Successor Agency	Meeting Date	CWOB Approved Amount	DOF Approved Amount	DOF Review Results
1.13	Rancho Cucamonga	12/12/2022	\$ 27,568,185	\$ 27,568,185	Approved by DOF on 3/17/2023
1.14	Rialto	1/12/2023	10,882,766	10,854,223	Approved by DOF on 4/7/2023 with an adjustment on Admin RPTTF of \$28,543. DOF also noted excessive Admin allowance
1.15	San Bernardino City	1/12/2023	9,952,567	9,952,567	Approved by DOF on 3/17/2023
1.16	San Bernardino County	1/12/2023	5,051,342	5,051,342	Approved by DOF on 4/7/2023, noted excessive Admin allowance
1.17	Twentynine Palms	12/12/2022	935,481	943,181	Approved by DOF on 5/9/2023 with a total adjustment of \$7,700, reclass from Other Funds to RPTTF to correct funding source. Item 9 adjusted \$5,500 and Item 10 adjusted \$2,200.
1.18	Upland	1/12/2023	3,318,088	1,061,963	Approved by DOF on 3/24/2023 with an adjustment on Item 15 of \$2,256,125. DOF also noted excessive Admin allowance
1.19	Victorville	12/12/2022	4,891,419	4,880,193	Approved by DOF on 4/14/2023 with an adjustment on Item 1 of \$11,226. DOF also noted excessive Admin allowance
1.20	VVEDA	1/12/2023	23,666,307	22,111,009	Approved by DOF on 4/7/2023 with an adjustment on Item 23 of \$1,555,298.
1.21	Yucaipa	1/12/2023	749,235	717,464	Approved by DOF on 3/24/2023 with an adjustment on Item 44 of \$31,771. DOF also noted excessive Admin allowance



Residual Distributions to ATEs FY2021-22 vs 2022-23

Affected Taxing Entity	2021-22	2022-23	Δ
Cities	\$ 44,326	\$ 52,375	18.16%
County	68,380	80,995	18.45%
Special Districts	98,426	112,433	14.23%
K-12 Schools	148,579	176,107	18.53%
Community Colleges	22,316	26,631	19.34%
COE	3,986	4,746	19.07%
ERAF - K-12 School	87,783	103,873	18.33%
ERAF - Community College	13,203	15,719	19.06%
ERAF - COE	2,378	2,826	18.85%
Total	\$ 489,377	\$ 575,706	17.64%



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.

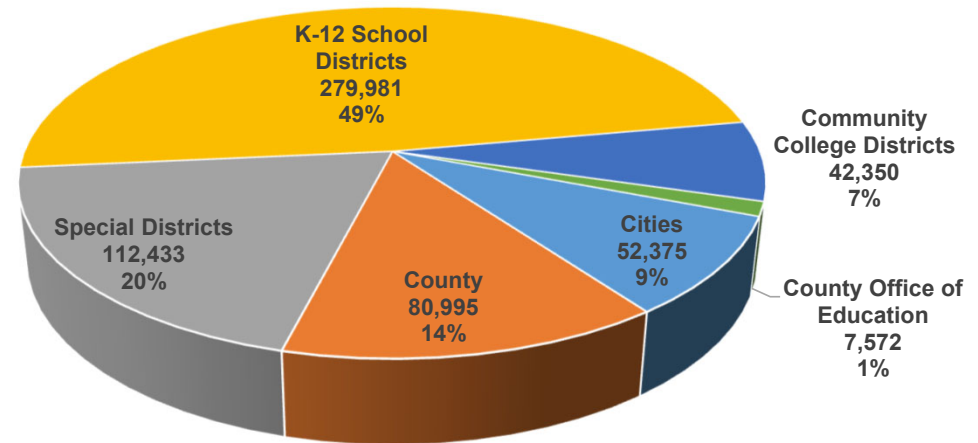


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Residual Distributions to ATEs for FY2022-23

AFFECTED TAXING ENTITIES	TOTAL RESIDUAL DISTRIBUTION (IN THOUSANDS)	%
Cities	\$ 52,375	9%
County	80,995	14%
Special Districts	112,433	20%
K-12 School Districts	279,981	49%
Community College Districts	42,350	7%
County Office of Education	7,572	1%
TOTAL	\$ 575,706	100%

TOTAL RESIDUAL DISTRIBUTION (IN THOUSANDS)



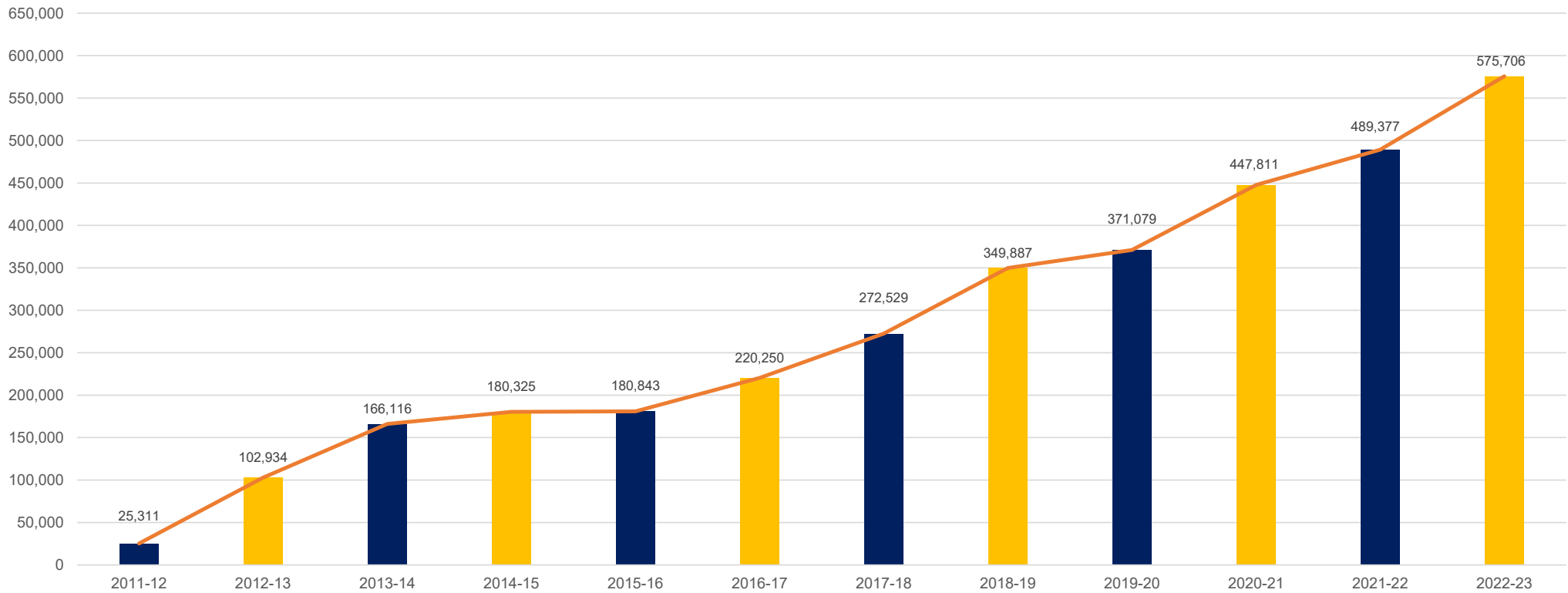
Residual payments to Special Districts include funds attributable to debt service overrides not required for Agency debt service per SB107. Residual payments to Local Education Agencies include allocations of residual from ERAF in the amount of \$122.4 million.



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Residual Distributions to ATEs by Year

Total Countywide Residual Distributions (in thousands)



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RPTTF Distribution Recap

RPTTF Distribution Type	FY 2021-22*	FY 2022-23**	Δ
Collections***	\$ 990,851,002	\$ 1,100,890,416	11.1%
Administrative	(10,787,554)	(11,799,452)	9.4%
Passthrough	(312,438,745)	(344,540,510)	10.3%
ROPS – Enforceable Obligations	(175,270,429)	(166,012,737)	(5.3%)
ROPS – Admin Allowance	(2,977,388)	(2,831,589)	(4.9%)
Residual	(489,376,886)	(575,706,128)	17.6%
Remaining Balance	\$ -	\$ -	

*RPTTF Distributions from ROPS 21-22B and ROPS 22-23A cycles.

** RPTTF Distributions from ROPS 22-23B and ROPS 23-24A cycles.

***RPTTF Collections does not equal the Collections amount reported on Slide 5. The RPTTF "B" Cycle distribution uses revenue from two fiscal years. As a result, a portion of the Revenue reported on Slide 5 is held until the "B" cycle distribution is made in December of the following fiscal year.

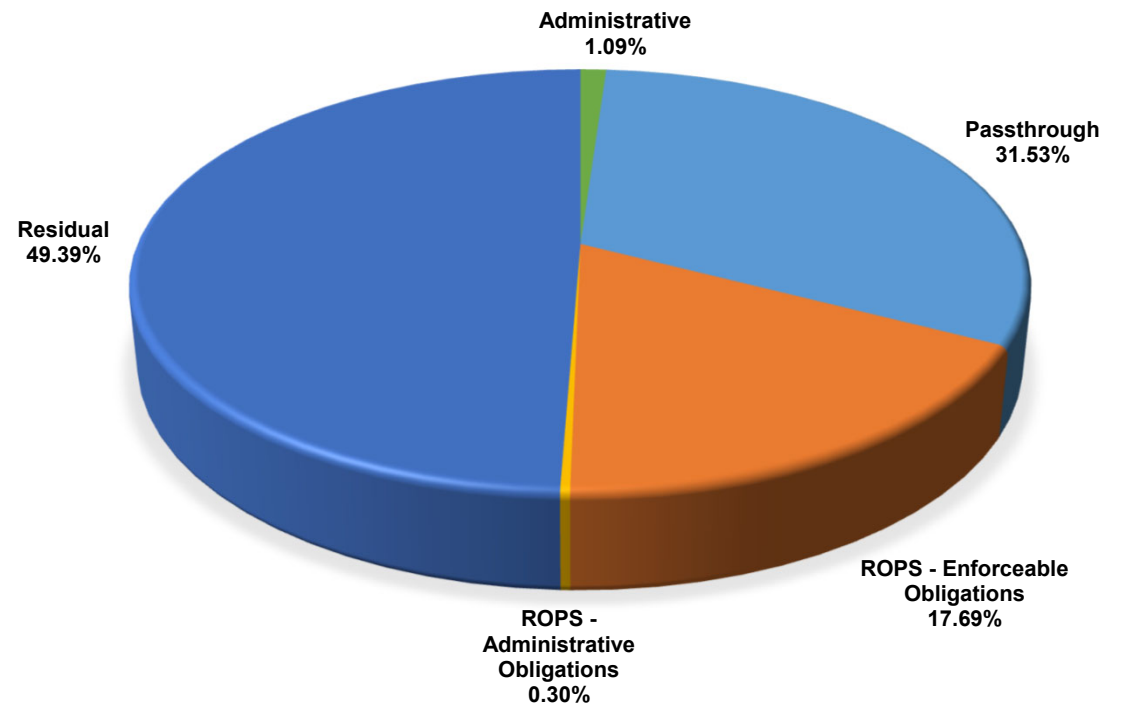


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RPTTF Distribution Recap – FY 2021-22

RPTTF Distribution	Total	% of Share
Administrative	\$ 10,787,554	1.09%
Passthrough	312,438,745	31.53%
ROPS – Enforceable Obligations	175,270,429	17.69%
ROPS – Administrative Allowance	2,977,388	0.30%
Residual	489,376,886	49.39%
Total RPPTF Distribution	990,851,002	

RPTTF DISTRIBUTION - FY 21-22

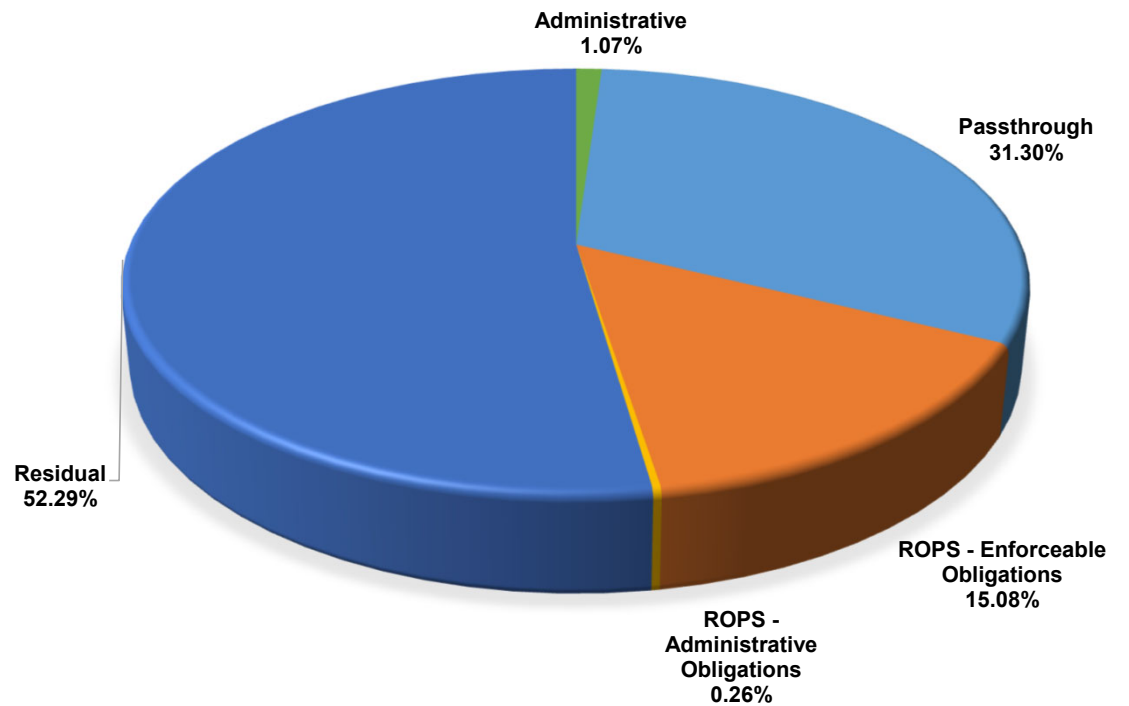


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RPTTF Distribution Recap – FY 2022-23

RPTTF Distribution	Total	% of Share
Administrative	\$ 11,799,452	1.07%
Passthrough	344,540,510	31.30%
ROPS – Enforceable Obligations	166,012,737	15.08%
ROPS – Administrative Allowance	2,831,589	0.26%
Residual	575,706,128	52.29%
Total RPPTF Distribution	1,100,890,416	

RPTTF DISTRIBUTION - FY 22-23





Auditor-Controller/Treasurer/Tax Collector

RDA Dissolution – Other Wind-Down Activities

Status on Dissolution Actions Approved by CWOB in FY2022-23

Other Dissolution Items					
Ref. #	SA	Date	Purpose	Est. Transaction Amount	Result
2.1	City of San Bernardino	9/15/2022	Last and Final ROPS	\$ 47,061,462	Denied by DOF on 3/3/2023
2.2	Victorville	9/15/2022	Agreement for EO	123,171	Denied by DOF on 10/19/2022
2.3	Victorville	10/17/2022	Property Disposition	725,000	DOF Letter on 11/2//2022. No action taken by DOF due to property sold being part of the approved LRPMP
2.4	Victorville	12/12/2022	Agreement for EO	8,750,000	Approved by DOF on 1/27/2023
2.5	VVEDA	1/12/2023	Agreement for EO	1,555,298	Denied by DOF on 3/6/2023. Amounts represent the outstanding balance of the obligation warranting repayment.
2.6	Rialto	3/6/2023	Amendment to LRPMP/Property Disposition	--	No DOF Letter. No action necessary by DOF due to property being transferred being part of the approved LRPMP
2.7	Rialto	3/6/2023	Amendment to LRPMP/Property Disposition	--	No DOF Letter. No action necessary by DOF due to property being transferred being part of the approved LRPMP
2.8	Twentynine Palms	3/6/2023	Last and Final ROPS	16,823,100	Approved by DOF on 6/23/2023



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.

** Six parcels were disposed and proceeds were remitted to ATC for distribution to ATEs.

PROPERTY DISPOSITION	STATUS	PARCEL COUNT	TOTAL
FUTURE DEVELOPMENT	PARCEL OWNERSHIP TRANSFERRED TO CITY	180	284
	PARCEL OWNERSHIP STILL UNDER THE FORMER RDA/SUCCESSOR AGENCY	77	
	PARCEL OWNERSHIP TRANSFERRED FROM CITY TO DEVELOPER**	27	
GOVERNMENT PURPOSE	TRANSFER COMPLETED	240	255
	PENDING TRANSFER	15	
SALE OF PROPERTY	SOLD - PROCEEDS REMITTED TO ATC	90	381
	SOLD - PROCEEDS NOT REMITTED TO ATC*	82	
	PENDING SALE	209	
TRANSFER PURSUANT TO ENFORCEABLE OBLIGATION	SOLD - PROCEEDS USED TO PAY ENFORCEABLE OBLIGATION	16	19
	TRANSFERRED TO CITY	3	
TOTAL		939	939

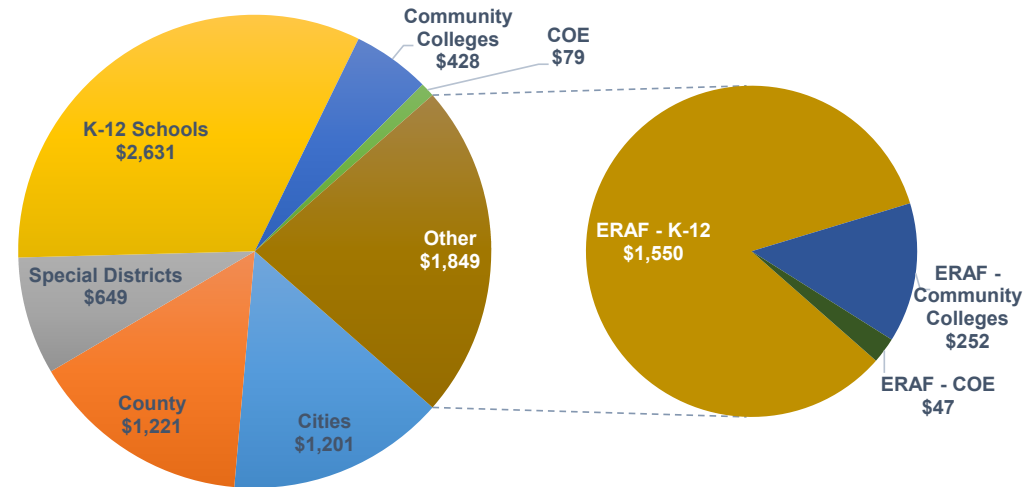


Property Dispositions / Asset Liquidation Disbursements

- In FY2022-23, proceeds for 10 parcels were received and distributed to ATEs by ATC

Agency Type	Asset Liquidation	% of Total Distribution
Cities	\$ 1,201,027	15%
County	1,221,271	15%
Special Districts	649,298	8%
K-12 Schools	2,631,131	33%
Community Colleges	428,174	5%
COE	79,018	1%
ERAF - K-12	1,550,423	19%
ERAF - Community Colleges	252,145	3%
ERAF - COE	46,728	1%
Total Distributed Remittances	8,059,216	100%
Total Remittance Distributions to K-14 Schools	\$ 4,987,620	
Percentage of Remittance Distributions to K-14 Schools	62%	

Remittances Received from the Sale of Former Redevelopment Agency Property Paid to Affected Taxing Entities (In Thousands)



Six (6) parcels are from Future Development and four (4) are from sale of property.



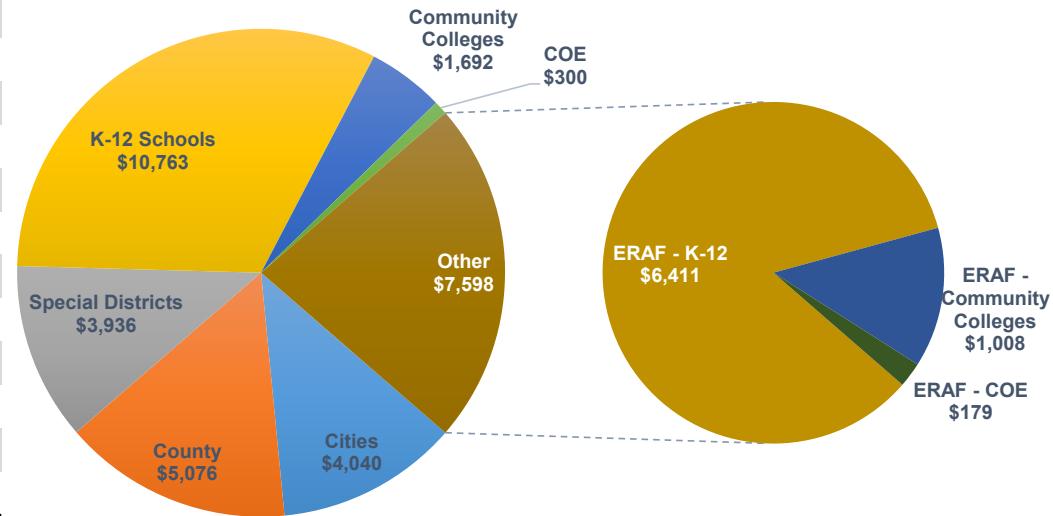
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Property Dispositions / Asset Liquidation Disbursements

- Total Property Disposition/Asset Liquidation Amount During RDA Dissolution

Agency Type	Asset Liquidation	% of Total Distribution
Cities	\$ 4,040,352	12%
County	5,076,347	15%
Special Districts	3,935,749	12%
K-12 Schools	10,762,762	32%
Community Colleges	1,692,115	5%
COE	299,698	1%
ERAF - K-12	6,410,562	19%
ERAF - Community Colleges	1,007,866	3%
ERAF - COE	179,071	1%
Total Distributed Remittances	33,404,521	100%
Total Remittance Distributions to K-14 Schools	\$ 20,352,074	
Percentage of Remittance Distributions to K-14 Schools	61%	

Remittances Received from the Sale of Former Redevelopment Agency Property Paid to Affected Taxing Entities (In Thousands)



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Ongoing Tasks of Successor Agencies

- 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 ROPS

- 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, four (5) Agencies have approved Last and Final ROPS:
 - Colton
 - Highland
 - Twentynine Palms
 - Upland
 - Yucca Valley



Last and Final ROPS

Successor Agency	Debt Limited to Defined Payment Schedules/Admin	Remaining Obligations previously listed and approved by DOF	Outstanding/Unresolved Litigation (to be confirmed with Successor Agency)	May consider working on their Last and Final ROPS
Apple Valley	Yes	Yes	No	Yes
Big Bear Lake	Yes	Yes	No	Yes
Chino*	Yes	Yes	No	Yes
Hesperia	Yes	Yes	No	Yes
IVDA	Yes	Yes	No	Yes
Montclair	Yes	Yes	No	Yes
Ontario	Yes	Yes	No	Yes
Rialto	Yes	Yes	No	Yes
Yucaipa	Yes	Yes	No	Yes
Total				9
Adelanto	No	Yes	Yes	No
Fontana	No	No	No	No
Loma Linda	No	Yes	No	No
Rancho Cucamonga	No	Yes	No	No
San Bernardino City	No	Yes	Yes	No
San Bernardino County	No	Yes	No	No
Victorville	No	Yes	No	No
VVEDA	No	No	No	No
Total				8



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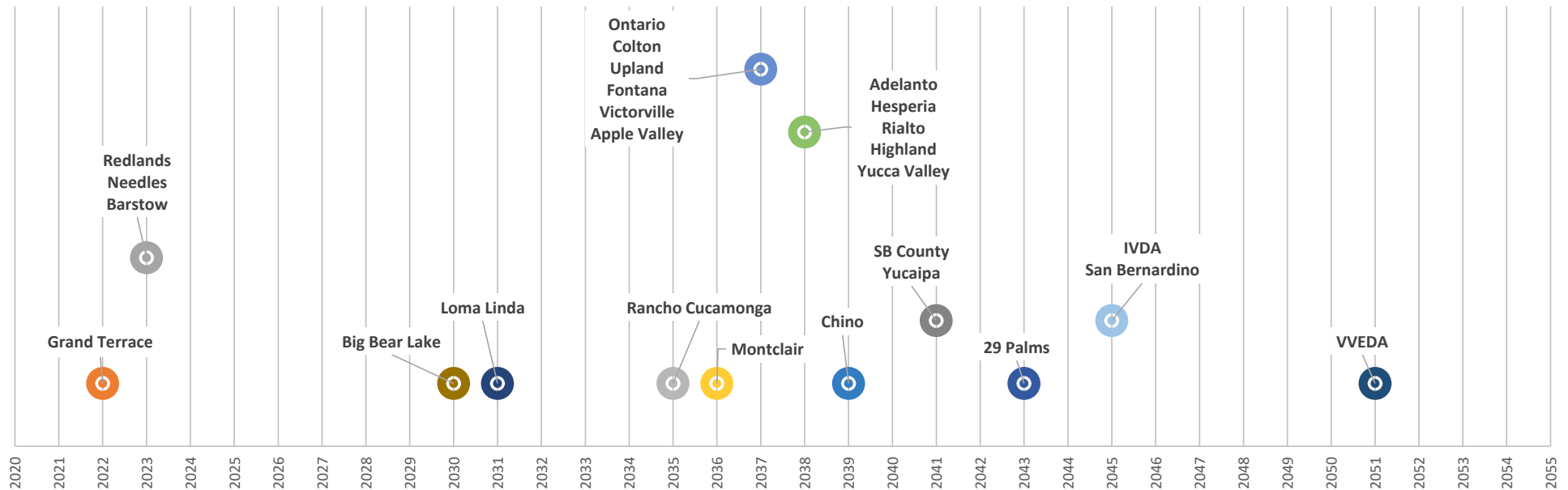
Successor Agency Dissolution

- 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 in FY 2023-24 - Barstow, Needles, and Redlands.



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Status of California Successor Agency Dissolution

Region	No. of Successor Agencies	No. of Dissolved Successor Agencies	%	No. Active Successor Agencies	%
Bay Area	80	10	13%	70	88%
Central CA	69	11	16%	58	84%
Northern CA	52	10	19%	42	81%
Southern CA	200	12	6%	188	94%
Total	401	43	11%	358	89%

Southern California

Region	No. of Successor Agencies	No. of Dissolved Successor Agencies
Imperial	7	
Inyo	1	1
Kern	10	
Los Angeles	71	6
Orange	25	1
Riverside	25	
San Bernardino	26	1
San Diego	17	
Santa Barbara	7	3
Ventura	11	
Total	200	12



Questions?

Contact Information:

- **Franz Zyss, Chief Deputy, Property Tax (909) 382-3176**
- **Marlyn Catalon, Property Tax Manager – RDA Dissolution, (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 Big Bear Lake
- 1.4 Chino
- 1.5 Colton
- 1.6 Fontana
- 1.7 Hesperia
- 1.8 Highland
- 1.9 IVDA
- 1.10 Loma Linda
- 1.11 Montclair
- 1.12 Ontario
- 1.13 Rancho Cucamonga
- 1.14 Rialto
- 1.15 San Bernardino City
- 1.16 San Bernardino County
- 1.17 Twentynine Palms
- 1.18 Upland
- 1.19 Victorville
- 1.20 VVEDA
- 1.21 Yucaipa
- 1.22 Yucca Valley



DOF Approval Letters - Other Dissolution Actions

- **2.1 City of San Bernardino**
- **2.2 Victorville – Loan Agreement**
- **2.3 Victorville – Property Disposition**
- **2.4 Victorville – SERAF/Property Acquisition Loans**
- **2.5 VVEDA**
- **2.6 Rialto – LRPMP Amendment No. 4**
- **2.7 Rialto – LRPMP Amendment No. 5**
- **2.8 Twentynine Palms**





Transmitted via e-mail

April 7, 2023

Derik Despain, Senior Accountant
City of Adelanto
11600 Air Expressway
Adelanto, CA 92301

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 30, 2023. Finance has completed its review of the ROPS 23-24.

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

- Item No 1 – Adelanto Improvement Project 1993 B Tax Allocation Bonds in the amount of \$1,191,900 has been reclassified from Reserve Balances to Bond Proceeds. The Agency has cash in its bond reserve account in the amount of \$1,254,082 which must be used to satisfy the final debt service payment due December 1, 2023. Therefore, with the Agency's concurrence, \$1,191,900 has been reclassified from Reserve Balances to Bond Proceeds.
- Item No. 2 - Adelanto Public Financing Authority, Local Agency 1995A Taxable Subordinated Revenue Bonds in the amount of \$1,450,680 is partially reclassified. The Agency requested \$1,191,900 in Reserve Balances derived from Redevelopment Property Tax Trust Fund (RPTTF) disbursed during the July 1, 2022 through June 30, 2023 (ROPS 22-23) period for use on Item No. 1. As noted above, Finance is reclassifying the use of these funds to Bond Proceeds. Therefore, the \$1,191,900 is now available to fund other items. With the Agency's concurrence, Finance is approving RPTTF in the amount of \$170,220 (\$1,362,120 in RPTTF requested minus \$1,191,900 in available Reserve Balances) and Reserve Balances in the amount of \$1,280,460, totaling \$1,450,680.

- Item No. 31– Excess Bond Proceeds in the amount of \$50,000. The Agency received a Finding of Completion on October 3, 2013 and is allowed to expend bond proceeds derived from bonds issued prior to January 1, 2011 in a manner consistent with the bond covenants. The Agency intends to transfer pre-2011 excess bond proceeds during ROPS 23-24. However, it is our understanding a bond expenditure agreement has not been executed. Therefore, before the transfer can take place, a bond expenditure agreement with the City of Adelanto outlining the transfer of the pre-2011 excess bond proceeds must be approved by the Oversight Board.
- 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$3,328,687, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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 Brian Johnson, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Ward Komers, Acting Financial Director, City of Adelanto
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight
Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 3,047,680	\$ 1,691,407	\$ 4,739,087
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	3,172,680	1,816,407	4,989,087
RPTTF Requested	3,047,680	1,691,407	4,739,087
<u>Adjustment(s)</u>			
Item No. 2	(1,191,900)	0	(1,191,900)
RPTTF Authorized	1,855,780	1,691,407	3,547,187
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 20-21 Prior Period Adjustment (PPA)	(468,500)	0	(468,500)
Total RPTTF Approved for Distribution	\$ 1,512,280	\$ 1,816,407	\$ 3,328,687



Transmitted via e-mail

March 24, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 26, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$979,945, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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 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 Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 438,045	\$ 432,200	\$ 870,245
Administrative RPTTF Requested	145,000	0	145,000
Total RPTTF Requested	583,045	432,200	1,015,245
RPTTF Authorized	438,045	432,200	870,245
Administrative RPTTF Authorized	145,000	0	145,000
ROPS 20-21 Prior Period Adjustment (PPA)	(35,300)	0	(35,300)
Total RPTTF Approved for Distribution	\$ 547,745	\$ 432,200	\$ 979,945



Transmitted via e-mail

March 10, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 27, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$1,160,866, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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: Linda Santillano, Chief Deputy, Property Tax, San Bernardino County/Countywide Oversight Board Representative

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 854,283	\$ 68,102	\$ 922,385
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	979,283	193,102	1,172,385
RPTTF Authorized	854,283	68,102	922,385
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 20-21 Prior Period Adjustment (PPA)	(11,519)	0	(11,519)
Total RPTTF Approved for Distribution	\$ 967,764	\$ 193,102	\$ 1,160,866



Transmitted via e-mail

March 30, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 24, 2023. Finance has completed its review of the ROPS 23-24.

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

- On the ROPS 23-24 form, the Agency reported cash balances and activity for the period July 1, 2020 through June 30, 2021 (ROPS 20-21). According to our review, the Agency has approximately \$352,879 from Other Funds available to fund enforceable obligations on the ROPS 23-24. 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. 56 – 2014 Tax Allocation Refunding Bonds in the amount of \$1,716,875 is partially reclassified. Finance is approving RPTTF in the amount of \$1,363,996 and the use of Other Funds in the amount of \$352,879, totaling \$1,716,875.

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 20-21 period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$752,327, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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.

Rob Burns
March 30, 2023
Page 3

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

Sincerely,

A handwritten signature in blue ink that reads "Cheryl K. McCormick".

 JENNIFER WHITAKER
Program Budget Manager

cc: Caryl Wheeler, Management Analyst, City of Chino
Linda Santillano, Chief Deputy, Property Tax Division/Countywide Oversight
Board Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,824,400	\$ 747,810	\$ 3,572,210
Administrative RPTTF Requested	73,374	0	73,374
Total RPTTF Requested	2,897,774	747,810	3,645,584
RPTTF Requested	2,824,400	747,810	3,572,210
<u>Adjustment(s)</u>			
Item No. 56	(352,879)	0	(352,879)
RPTTF Authorized	2,471,521	747,810	3,219,331
Administrative RPTTF Authorized	73,374	0	73,374
ROPS 20-21 Prior Period Adjustment (PPA)	(2,540,378)	0	(2,540,378)
Total RPTTF Approved for Distribution	\$ 4,517	\$ 747,810	\$ 752,327



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.

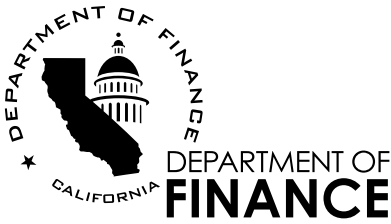
Pursuant to HSC section 34191.6 (c), Last and Final ROPS approved less than 15 days before the date of the RPTTF distribution shall not be effective until the subsequent RPTTF distribution period; therefore, if an agency receives a Last and Final ROPS approval after this cutoff date, the most recent 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

March 30, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 24, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$35,157,671, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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 Mayra Cavazos, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Marlene Galvan, Deputy Finance Officer, City of Fontana
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight
Board Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 15,418,587	\$ 19,505,684	\$ 34,924,271
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	15,543,587	19,630,684	35,174,271
RPTTF Authorized	15,418,587	19,505,684	34,924,271
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 20-21 Prior Period Adjustment (PPA)	(16,600)	0	(16,600)
Total RPTTF Approved for Distribution	\$ 15,526,987	\$ 19,630,684	\$ 35,157,671



Transmitted via e-mail

March 30, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 25, 2023. Finance has completed its review of the ROPS 23-24.

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

- On the ROPS 23-24 form, the Agency reported cash balances and activity for the period July 1, 2020 through June 30, 2021 (ROPS 20-21). According to our review, the Agency has approximately \$31,964 from Other Funds available to fund enforceable obligations on the ROPS 23-24. 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 \$3,304,069 is partially reclassified. Finance is approving RPTTF in the amount of \$3,272,105 and the use of Other Funds in the amount of \$31,964, totaling \$3,304,069.
- 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 20-21 period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$9,800,960, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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
March 30, 2023
Page 3

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

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Anne Duke, Deputy Finance Director, City of Hesperia
Linda Santillano, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 6,841,863	\$ 2,874,722	\$ 9,716,585
Administrative RPTTF Requested	61,000	61,000	122,000
Total RPTTF Requested	6,902,863	2,935,722	9,838,585
RPTTF Requested	6,841,863	2,874,722	9,716,585
<u>Adjustment(s)</u>			
Item No. 76	(31,964)	0	(31,964)
RPTTF Authorized	6,809,899	2,874,722	9,684,621
Administrative RPTTF Authorized	61,000	61,000	122,000
ROPS 20-21 Prior Period Adjustment (PPA)	(5,661)	0	(5,661)
Total RPTTF Approved for Distribution	\$ 6,865,238	\$ 2,935,722	\$ 9,800,960



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 30, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 31, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$16,957,167, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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 Division/Countywide Oversight Board Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 8,323,840	\$ 8,322,789	\$ 16,646,629
Administrative RPTTF Requested	211,110	211,110	422,220
Total RPTTF Requested	8,534,950	8,533,899	17,068,849
RPTTF Authorized	8,323,840	8,322,789	16,646,629
Administrative RPTTF Authorized	211,110	211,110	422,220
ROPS 20-21 Prior Period Adjustment (PPA)	(111,682)	0	(111,682)
Total RPTTF Approved for Distribution	\$ 8,423,268	\$ 8,533,899	\$ 16,957,167



Transmitted via e-mail

March 24, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 26, 2023. Finance has completed its review of the ROPS 23-24.

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

- Item No. 6 – Professional Services in the amount of \$20,000 requested from the Redevelopment Property Tax Trust Fund (RPTTF). Payments for these types of services, totaling \$20,000, are considered a general administrative cost and have been reclassified to the Administrative Redevelopment Property Tax Trust Fund (Administrative RPTTF).
- Item No. 27 – Administrative Cost Allocation in the amount of \$195,000. The Agency inadvertently requested \$8,364 from Reserve Balances, which is the July 1, 2020 through June 30, 2021 (ROPS 20-21) prior period adjustment (PPA). However, as described below, the PPA is deducted from the ROPS 23-24 total RPTTF distribution. As such, Finance is reducing \$8,364 requested in Reserve Balances and increasing \$8,364 in Administrative RPTTF.
- 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 20-21 period. The ROPS 20-21 PPA will offset the ROPS 23-24 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 \$4,898,299, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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 24, 2023
Page 3

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

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Steve Dukett, TKE Engineering, City of Loma Linda
Linda Santillano, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Attachment

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,369,090	\$ 2,368,865	\$ 4,737,955
Administrative RPTTF Requested	72,844	87,500	160,344
Total RPTTF Requested	2,441,934	2,456,365	4,898,299
RPTTF Requested	2,369,090	2,368,865	4,737,955
<u>Adjustment(s)</u>			
Item No. 6	(10,000)	(10,000)	(20,000)
RPTTF Authorized	2,359,090	2,358,865	4,717,955
Administrative RPTTF Requested	72,844	87,500	160,344
<u>Adjustment(s)</u>			
Item No. 6	10,000	10,000	20,000
Item No. 27	8,364	0	8,364
	18,364	10,000	28,364
Adjusted Administrative RPTTF	91,208	97,500	188,708
Administrative RPTTF Authorized	91,208	97,500	188,708
ROPS 20-21 Prior Period Adjustment (PPA)	(8,364)	0	(8,364)
Total RPTTF Approved for Distribution	\$ 2,441,934	\$ 2,456,365	\$ 4,898,299



Transmitted via e-mail

May 17, 2023

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

2023-24 Annual Recognized Obligation Payment Schedule

This letter supersedes the California Department of Finance's (Finance) Recognized Obligation Payment Schedule (ROPS) letter dated March 24, 2023. 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 26, 2023. The Agency requested a Meet and Confer on one or more of the determinations made by Finance. The Meet and Confer was held on April 11, 2023.

Based on a review of additional information and documentation provided to Finance during the Meet and Confer process, Finance has completed its review of the specific determination being disputed:

- Item No. 6 – Professional Services in the amount of \$20,000 requested from the Redevelopment Property Tax Trust Fund (RPTTF). Finance initially reclassified this item to the Administrative Cost Allowance (ACA) as payments for these types of services are considered general administrative costs. Finance continues to reclassify this obligation to the ACA. During the Meet and Confer review, the Agency contended this obligation should be funded by RPTTF due to the inclusion of continuing disclosure costs. However, the majority of the costs included per the supporting documentation are considered general administrative costs and continue to be reclassified to the Agency's ACA. In the future, Finance advises the Agency to isolate these costs by allocating them to Item Nos. 6 and 27, continuing disclosure costs and general administrative costs, respectively.

In addition, per Finance's letter dated March 24, 2023, we continue to make the following determinations not contested by the Agency during the Meet and Confer review:

- Item No. 27 – Administrative Cost Allocation in the amount of \$195,000. The Agency inadvertently requested \$8,364 from Reserve Balances, which is the July 1, 2020 through June 30, 2021 (ROPS 20-21) prior period adjustment (PPA). However, as described below, the PPA is deducted from the ROPS 23-24 total RPTTF distribution. As such, Finance is reducing \$8,364 requested in Reserve Balances and increasing \$8,364 in Administrative RPTTF.
- 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 20-21 period. The ROPS 20-21 PPA will offset the ROPS 23-24 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 \$4,898,299, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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.

Sonia Fabela
May 17, 2023
Page 3

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 Jeremy Bunting, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Steve Dukett, TKE Engineering, City of Loma Linda
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight
Board Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,369,090	\$ 2,368,865	\$ 4,737,955
Administrative RPTTF Requested	72,844	87,500	160,344
Total RPTTF Requested	2,441,934	2,456,365	4,898,299
RPTTF Requested	2,369,090	2,368,865	4,737,955
<u>Adjustment(s)</u>			
Item No. 6	(10,000)	(10,000)	(20,000)
RPTTF Authorized	2,359,090	2,358,865	4,717,955
Administrative RPTTF Requested	72,844	87,500	160,344
<u>Adjustment(s)</u>			
Item No. 6	10,000	10,000	20,000
Item No. 27	8,364	0	8,364
	18,364	10,000	28,364
Administrative RPTTF Authorized	91,208	97,500	188,708
ROPS 20-21 prior period adjustment (PPA)	(8,364)	0	(8,364)
Total RPTTF Approved for Distribution	\$ 2,441,934	\$ 2,456,365	\$ 4,898,299



Transmitted via e-mail

April 4, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 26, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$2,897,204, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Janet Kulbeck
April 4, 2023
Page 2

This is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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, Senior Accountant, City of Montclair
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 472,052	\$ 2,361,552	\$ 2,833,604
Administrative RPTTF Requested	32,300	33,300	65,600
Total RPTTF Requested	504,352	2,394,852	2,899,204
RPTTF Authorized	472,052	2,361,552	2,833,604
Administrative RPTTF Authorized	32,300	33,300	65,600
ROPS 20-21 Prior Period Adjustment (PPA)	(2,000)	0	(2,000)
Total RPTTF Approved for Distribution	\$ 502,352	\$ 2,394,852	\$ 2,897,204



Transmitted via e-mail

April 7, 2023

Charity Hernandez, Economic Development
City of Ontario
303 East B Street
Ontario, CA 91764

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 23, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$7,991,215, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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 Mathew Rios, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Charity Hernandez, Redevelopment Manager, City of Ontario
Franz Zyss, Interim Chief Deputy, Property Tax Division, San Bernardino County
Linda Santillano, Countywide Oversight Board Representative

Approved RPTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTF Requested	\$ 8,600,181	\$ 807,739	\$ 9,407,920
Administrative RPTF Requested	250,000	0	250,000
Total RPTF Requested	8,850,181	807,739	9,657,920
RPTF Authorized	8,600,181	807,739	9,407,920
Administrative RPTF Authorized	250,000	0	250,000
ROPS 20-21 Prior Period Adjustment (PPA)	(1,666,705)	0	(1,666,705)
Total RPTF Approved for Distribution	\$ 7,183,476	\$ 807,739	\$ 7,991,215



Transmitted via e-mail

March 17, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 5, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$27,035,543, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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 Austin Lange, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Tamara Oatman, Finance Director, City of Rancho Cucamonga
Linda Santillano, Countywide Oversight Board Representative/
Chief Deputy, Property Tax Division, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 21,431,623	\$ 5,886,562	\$ 27,318,185
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	21,556,623	6,011,562	27,568,185
RPTTF Authorized	21,431,623	5,886,562	27,318,185
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 20-21 Prior Period Adjustment (PPA)	(532,642)	0	(532,642)
Total RPTTF Approved for Distribution	\$ 21,023,981	\$ 6,011,562	\$ 27,035,543



Transmitted via e-mail

April 7, 2023

Katherine Stevens, Finance Director
City of Rialto
150 South Palm Avenue
Rialto, CA 92376

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on February 14, 2023. Finance has completed its review of the ROPS 23-24.

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

- ROPS 23-24 was not submitted to Finance until February 14, 2023. Pursuant to HSC section 34177 (o) (1) (B), if the Agency does not submit a ROPS within ten days of the deadline, the Agency's Administrative Cost Allowance (ACA) shall be reduced by 25 percent. Therefore, the ACA in the amount of \$114,172 has been reduced by \$28,543 ($\$114,172 \times 25\%$) to \$85,629.
- 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$10,699,275, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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 Brian Johnson, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Margaret Herrerro, Deputy Director of Finance, City of Rialto
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, Riverside County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 7,822,866	\$ 2,945,728	\$ 10,768,594
Administrative RPTTF Requested	57,086	57,086	114,172
Total RPTTF Requested	7,879,952	3,002,814	10,882,766
RPTTF Authorized	7,822,866	2,945,728	10,768,594
Administrative RPTTF Requested	57,086	57,086	114,172
25% Admin Reduction	(28,543)	0	(28,543)
Administrative RPTTF Authorized	28,543	57,086	85,629
ROPS 20-21 Prior Period Adjustment (PPA)	(154,948)	0	(154,948)
Total RPTTF Approved for Distribution	\$ 7,696,461	\$ 3,002,814	\$ 10,699,275



Transmitted via e-mail

March 17, 2023

Charles McNeely, Interim City Manager
San Bernardino City
290 North D Street, 3rd Floor
San Bernardino, CA 92401

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on February 6, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$9,483,763, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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: Yolanda Acosta, Accounting Division Manager, San Bernardino City
Linda Santillano, Countywide Oversight Board Representative/
Chief Deputy, Property Tax Division, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 9,136,092	\$ 756,475	\$ 9,892,567
Administrative RPTTF Requested	40,000	20,000	60,000
Total RPTTF Requested	9,176,092	776,475	9,952,567
RPTTF Authorized	9,136,092	756,475	9,892,567
Administrative RPTTF Authorized	40,000	20,000	60,000
ROPS 20-21 Prior Period Adjustment (PPA)	(468,804)	0	(468,804)
Total RPTTF Approved for Distribution	\$ 8,707,288	\$ 776,475	\$ 9,483,763



Transmitted via e-mail

April 7, 2023

Diana Atkeson, Interim Director of Community Development and Housing
San Bernardino County
560 East Hospitality Lane
San Bernardino, CA 92415-0043

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 20, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$3,778,288, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24. 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 23-24 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 23-24 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: Dennis Kwan, CDH Housing Finance Officer, San Bernardino County
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight
Board Representative, San Bernardino County

Attachment

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 1,286,571	\$ 3,560,471	\$ 4,847,042
Administrative RPTTF Requested	204,300	0	204,300
Total RPTTF Requested	1,490,871	3,560,471	5,051,342
RPTTF Authorized	1,286,571	3,560,471	4,847,042
Administrative RPTTF Authorized	204,300	0	204,300
ROPS 20-21 Prior Period Adjustment (PPA)	(1,273,054)	0	(1,273,054)
Total RPTTF Approved for Distribution	\$ 217,817	\$ 3,560,471	\$ 3,778,288



Transmitted via e-mail
REVISED

May 9, 2023

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

2023-24 Annual Recognized Obligation Payment Schedule – Revised

This letter supersedes the California Department of Finance's (Finance) Recognized Obligation Payment Schedule (ROPS) determination letter dated March 24, 2022. A revision is necessary to correct a clerical error made on the ROPS form.

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Twentynine Palms Successor Agency (Agency) submitted an annual ROPS for the period July 1, 2023 through June 30, 2024 (ROPS 23-24) to Finance on January 30, 2023. Finance has completed its review of the ROPS 23-24.

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

- Item Nos. 9 and 10 – Continuing Disclosure and Bank Trustee Fees in the requested amounts of \$5,500 and \$2,200, respectively, totaling \$7,700 in Other Funds. The Agency inadvertently entered the incorrect funding source when completing its ROPS. Therefore, to accurately reflect the correct funding source, Finance reclassified \$7,700 from Other Funds to Redevelopment Property Tax Trust Fund (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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$942,371, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. This is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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 (j). 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 Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Abigail Hernandez Conde, Assistant Finance Director, City of Twentynine Palms
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 622,281	\$ 225,700	\$ 847,981
Administrative RPTTF Requested	43,750	43,750	87,500
Total RPTTF Requested	666,031	269,450	935,481
RPTTF Requested	622,281	225,700	847,981
<u>Adjustment(s)</u>			
Item No. 9	2,750	2,750	5,500
Item No. 10	1,100	1,100	2,200
	3,850	3,850	7,700
RPTTF Authorized	626,131	229,550	855,681
Administrative RPTTF Authorized	43,750	43,750	87,500
ROPS 20-21 Prior Period Adjustment (PPA)	(810)	0	(810)
Total RPTTF Approved for Distribution	\$ 669,071	\$ 273,300	\$ 942,371



Transmitted via e-mail

March 24, 2023

Robert D. Dalquest, Development Services Director
City of Upland
460 North Euclid Avenue
Upland, CA 91786

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 23, 2023. Finance has completed its review of the ROPS 23-24.

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

- Item No. 15 – 2013 Tax Allocation Refunding Bonds in the amount of \$2,460,000 has been partially reclassified from the Redevelopment Property Tax Trust Fund (RPTTF) to Bond Proceeds. The Agency has cash in its bond reserve account in the amount of \$2,256,125, which must be used to satisfy the final debt-service payment. Therefore, with the Agency's concurrence, Finance is approving \$203,875 in RPTTF and \$2,256,125 in Bond Proceeds, totaling \$2,460,000.
- 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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$1,051,069, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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 D. Dalquest
March 24, 2023
Page 3

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

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Audry Perez Garcia, Accounting Technician, City of Upland
Linda Santillano, Chief Deputy, Property Tax Division, San Bernardino County
Kristine Lawler, Countywide Oversight Board Representative

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,892,944	\$ 230,144	\$ 3,123,088
Administrative RPTTF Requested	97,500	97,500	195,000
Total RPTTF Requested	2,990,444	327,644	3,318,088
RPTTF Requested	2,892,944	230,144	3,123,088
<u>Adjustment(s)</u>			
Item No. 15	(2,256,125)	0	(2,256,125)
RPTTF Authorized	636,819	230,144	866,963
Administrative RPTTF Authorized	97,500	97,500	195,000
ROPS 20-21 Prior Period Adjustment (PPA)	(10,894)	0	(10,894)
Total RPTTF Approved for Distribution	\$ 723,425	\$ 327,644	\$ 1,051,069



Transmitted via e-mail

April 14, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 19, 2023. Finance has completed its review of the ROPS 23-24.

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

- On the ROPS 23-24 form, the Agency reported cash balances and activity for the July 1, 2020 through June 30, 2021 (ROPS 20-21) period. According to our review, the Agency has approximately \$11,226 from Other Funds available to fund enforceable obligations on the ROPS 23-24. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting Redevelopment Property Tax Trust Fund (RPTTF) funding. The item below 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 - Vict RDA Series 2002A, 2003A, 2003B, 2006A Tax Allocation Bonds in the amount of \$3,181,007 is partially reclassified. Finance is approving RPTTF in the amount of \$3,169,781 and the use of Other Funds in the amount of \$11,226, totaling \$3,181,007.
- 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 20-21 period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$4,742,352, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

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

Sophie L. Smith
April 14, 2023
Page 3

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

Sincerely,


for JENNIFER WHITAKER
Program Budget Manager

cc: Keith C Metzler, City Manager, City of Victorville
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight
Board Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,589,869	\$ 2,059,379	\$ 4,649,248
Administrative RPTTF Requested	123,171	119,000	242,171
Total RPTTF Requested	2,713,040	2,178,379	4,891,419
RPTTF Requested	2,589,869	2,059,379	4,649,248
<u>Adjustment(s)</u>			
Item No. 1	(11,226)	0	(11,226)
RPTTF Authorized	2,578,643	2,059,379	4,638,022
Administrative RPTTF Authorized	123,171	119,000	242,171
ROPS 20-21 Prior Period Adjustment (PPA)	(137,841)	0	(137,841)
Total RPTTF Approved for Distribution	\$ 2,563,973	\$ 2,178,379	\$ 4,742,352



Transmitted via e-mail

April 7, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 27, 2023. Finance has completed its review of the ROPS 23-24.

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

- Item No. 23 – Adelanto-Victorville Cooperative Agreement for Street Improvements in the total outstanding amount of \$1,555,298 is not allowed. OB Resolution No. 2023-15, approving a Cooperation Agreement (Agreement) between the City of Victorville and the City of Adelanto as an enforceable obligation and finding the Agreement was for legitimate redevelopment purposes, was denied in our letter dated March 6, 2023. HSC section 34171 (d) (1) (E) states that the definition of an enforceable obligation includes any legally binding and enforceable agreement or contract. While the Agreement appears to obligate the Adelanto Successor Agency to reimburse the Victorville Successor Agency for project costs, the Agency is not a party to the Agreement. Therefore, the Agreement is not the responsibility of the Agency, and the requested amount of \$1,555,298 is not eligible for Redevelopment Property Tax Trust Fund (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, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$21,674,372, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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.

Keith C. Metzler
April 7, 2023
Page 3

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

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Sydnie Harris, Director of Finance of the Town of Apple Valley, Treasurer of Victor Valley Economic Development Agency, City of Victor Valley
Franz Zyss, Interim Chief Deputy, Property Tax Division/Countywide Oversight Board Representative, San Bernardino County

Attachment

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 14,481,439	\$ 8,918,418	\$ 23,399,857
Administrative RPTTF Requested	117,450	149,000	266,450
Total RPTTF Requested	14,598,889	9,067,418	23,666,307
RPTTF Requested	14,481,439	8,918,418	23,399,857
<u>Adjustment(s)</u>			
Item No. 23	0	(1,555,298)	(1,555,298)
RPTTF Authorized	14,481,439	7,363,120	21,844,559
Administrative RPTTF Authorized	117,450	149,000	266,450
ROPS 20-21 Prior Period Adjustment (PPA)	(436,637)	0	(436,637)
Total RPTTF Approved for Distribution	\$ 14,162,252	\$ 7,512,120	\$ 21,674,372



Transmitted via e-mail

March 24, 2023

Phillip White, Director of Finance
City of Yucaipa
34272 Yucaipa Boulevard
Yucaipa, CA 92399

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 23, 2023. Finance has completed its review of the ROPS 23-24.

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

- On the ROPS 23-24 form, the Agency reported cash balances and activity for the period July 1, 2020 through June 30, 2021 (ROPS 20-21). According to our review, the Agency has approximately \$31,771 from Other Funds available to fund enforceable obligations on the ROPS 23-24. 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. 44 – 1998 Tax Allocation Bonds in the amount of \$42,101 is partially reclassified. Finance is approving RPTTF in the amount of \$10,330 and the use of Other Funds in the amount of \$31,771, totaling \$42,101.
- 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 20-21 period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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 \$707,993, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 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 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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 Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 23-24. 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 23-24 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 23-24 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.

Phillip White
March 24, 2023
Page 3

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 Division/County Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 395,874	\$ 167,627	\$ 563,501
Administrative RPTTF Requested	92,867	92,867	185,734
Total RPTTF Requested	488,741	260,494	749,235
RPTTF Requested	395,874	167,627	563,501
<u>Adjustment(s)</u>			
Item No. 44	(31,771)	0	(31,771)
RPTTF Authorized	364,103	167,627	531,730
Administrative RPTTF Authorized	92,867	92,867	185,734
ROPS 20-21 Prior Period Adjustment (PPA)	(9,471)	0	(9,471)
Total RPTTF Approved for Distribution	\$ 447,499	\$ 260,494	\$ 707,993



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.

Curtis Yakimow
July 23, 2021
Page 3

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							
ROPS Period	A Periods			B Periods			Annual Total
	RPTTF	Admin RPTTF	A Period Total	RPTTF	Admin RPTTF	B Period 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.



Transmitted via e-mail

March 3, 2023

Charles McNeely, Interim City Manager
San Bernardino City
290 North D Street, 3rd Floor
San Bernardino, CA 92401

Last and Final Recognized Obligation Payment Schedule Determination

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the San Bernardino City Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on November 23, 2022. Finance has completed its review of the Agency's Last and Final ROPS.

Although the Agency has submitted an Oversight Board approved Last and Final ROPS, the Agency is not currently eligible to file a Last and Final ROPS for the following reasons:

The Agency requested funding for Item No. 30 – California Public Employees' Retirement System Unfunded Pension Obligation and Item No. 31 – Retiree Health Benefits. However, these items do not include defined obligation amounts or defined payment terms. HSC section 34191.6 (a) (1) limits the remaining debt of a successor agency to be payments pursuant to enforceable obligations with defined payment schedules.

Therefore, the Agency's Last and Final ROPS is not approved at this time. The Dissolution Act does not allow a Meet and Confer for the Last and Final ROPS. The Agency may submit a new Oversight Board approved Last and Final ROPS once requirements specified in HSC section 34191.6 (a) have been met.

Without an approved Last and Final ROPS, the Agency may continue to make payments for obligations listed on the ROPS 22-23.

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

Sincerely,


for JENNIFER WHITAKER
Program Budget Manager

cc: Yolanda Acosta, Accounting Division Manager, San Bernardino City
Linda Santillano, Countywide Oversight Board Representative/Chief Deputy
of Property Tax, San Bernardino County



Transmitted via email

October 19, 2022

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

Determination of Oversight Board Action

The City of Victorville Successor Agency (Agency) notified the California Department of Finance (Finance) of its September 15, 2022 Oversight Board (OB) Resolution No. 2022-24 on September 20, 2022.

Based on our review and application of the law, OB Resolution No. 2022-24 adopting the Agency's loan agreement with the City of Victorville for \$123,171 in administrative cost allowance (ACA), is not approved.

The Agency did not receive a Redevelopment Property Tax Trust Fund (RPTTF) distribution for the fiscal year 2021-22. As a result, the Agency's maximum ACA for the fiscal year 2022-23 is \$0. HSC section 34171 (b) (3) limits the fiscal year 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. Therefore, the loan agreement for \$123,171 is not in compliance with HSC section 34171 (b) (3) and is not approved.

Please direct inquiries to Zuber Tejani, Supervisor, or Michael Barr, 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



Gavin Newsom ■ Governor

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

Transmitted via email

November 2, 2022

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

Determination of Oversight Board Action

The City of Victorville Successor Agency (Agency) notified the California Department of Finance (Finance) of its October 17, 2022 Oversight Board (OB) Resolution 2022-25 on October 24, 2022.

Finance approved the Agency's Long-Range Property Management Plan (LRPMP) on October 25, 2015. Health and Safety Code (HSC) section 34191.5 (f) states actions to implement the disposition of property pursuant to an approved LRPMP shall not require review by Finance. As such, Finance is taking no action on this OB Resolution. It should be noted that, pursuant to HSC section 34191.3, an approved LRPMP shall govern the disposition of property and any OB action taken related to an approved LRPMP should be consistent therewith.

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

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

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".

JENNIFER WHITAKER
Program Budget Manager

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



Transmitted via email

January 27, 2023

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

Determination of Oversight Board Actions

The City of Victorville Successor Agency (Agency) notified the California Department of Finance (Finance) of its December 12, 2022 Oversight Board (OB) Resolutions on December 16, 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 No. 2022-29

Making a finding that the Agency's \$5,000,000 Supplemental Educational Revenue Augmentation Fund Loan was for legitimate redevelopment purposes and taking certain related actions, is approved.

OB Resolution No. 2022-30

Making a finding that the Agency's \$3,750,000 Property Acquisition Loan was for legitimate redevelopment purposes and taking certain related actions, is approved.

Please direct inquiries to Zuber Tejani, Supervisor, or Michael Barr, 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



March 6, 2023

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

Determination of Oversight Board Action

The Victor Valley Economic Development Authority Successor Agency (Agency) notified the California Department of Finance (Finance) of its January 12, 2023 Oversight Board (OB) Resolution on January 23, 2023. 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. 2023-15, finding that the Cooperative Agreement (Agreement) was for a legitimate redevelopment purpose and approving repayment for the Agreement from tax increment revenues generated within the City of Adelanto's Victor Valley Economic Development Authority's redevelopment project area to the City of Victorville, is not approved.

It is our understanding that the City of Victorville and the City of Adelanto entered into the Agreement pledging estimated funds of \$1,610,000 and \$1,580,000 respectively to complete a construction project. HSC section 34171 (d) (1) (E) states that the definition of an enforceable obligation includes any legally binding and enforceable agreement or contract. While the Agreement appears to obligate the Adelanto Successor Agency to reimburse the Victorville Successor Agency for project costs, the Agency is not a party to the Agreement. Therefore, the Agreement is not an obligation of the Agency, and any actions related to the Agreement should be considered by those successor agencies who are party to the agreement.

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

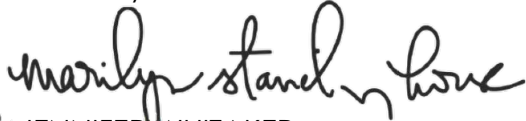
Keith C. Metzler

March 6, 2023

Page 2

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

Sincerely,

A handwritten signature in black ink that reads "Jennifer Whitaker". The signature is written in a cursive, flowing style.

for JENNIFER WHITAKER

Program Budget Manager

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



Transmitted via e-mail

June 23, 2023

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

Last and Final Recognized Obligation Payment Schedule Determination

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Twentynine Palms Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on March 27, 2023. Finance has completed its review of the Agency's Last and Final ROPS.

Based on our review, Finance is approving all of the items listed on the Last and Final ROPS.

The Agency's maximum approved Redevelopment Property Tax Trust Fund (RPTTF) distribution for the Last and Final ROPS is \$16,823,100, 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/>

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.

Finance approved the Agency's annual ROPS 23-24 on March 24, 2023 and issued a revised letter on May 9, 2023. Therefore, the Agency's most recent annual ROPS 23-24 approvals will remain effective through June 30, 2024, and funding approved through the Last and Final ROPS will commence with the ROPS 24-25 period.

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

Sincerely,



for JENNIFER WHITAKER
Program Budget Manager

cc: Abigail Hernandez Conde, Assistant Finance Director, City of Twentynine Palms
Franz Zyss, Countywide Oversight Board Representative/Interim Chief Deputy,
Property Tax Division, San Bernardino County

Attachment

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	13,688,023	345,892	14,033,915	2,468,616	320,569	2,789,185	\$ 16,823,100
Total adjustments	0	0	0	0	0	0	0
Totals	13,688,023	345,892	14,033,915	2,468,616	320,569	2,789,185	16,823,100
Total RPTTF approved for distribution							
ROPS 24-25	630,000	12,500	642,500	223,000	12,500	235,500	878,000
ROPS 25-26	633,172	13,000	646,172	215,741	13,000	228,741	874,913
ROPS 26-27	650,919	13,520	664,439	208,034	13,520	221,554	885,993
ROPS 27-28	658,220	14,061	672,281	200,064	14,061	214,125	886,406
ROPS 28-29	655,257	14,623	669,880	191,157	14,623	205,780	875,660
ROPS 29-30	666,358	15,208	681,566	181,561	15,208	196,769	878,335
ROPS 30-31	676,770	15,817	692,587	171,561	15,817	187,378	879,965
ROPS 31-32	686,779	16,449	703,228	161,157	16,449	177,606	880,834
ROPS 32-33	701,383	17,107	718,490	150,246	17,107	167,353	885,843
ROPS 33-34	710,481	17,792	728,273	138,931	17,792	156,723	884,996
ROPS 34-35	724,175	18,503	742,678	126,743	18,503	145,246	887,924
ROPS 35-36	731,998	19,243	751,241	114,142	19,243	133,385	884,626
ROPS 36-37	749,406	20,013	769,419	100,912	20,013	120,925	890,344
ROPS 37-38	761,187	20,814	782,001	87,162	20,814	107,976	889,977
ROPS 38-39	777,448	21,646	799,094	72,786	21,646	94,432	893,526
ROPS 39-40	798,084	22,512	820,596	57,678	22,512	80,190	900,786
ROPS 40-41	807,988	23,412	831,400	42,050	23,412	65,462	896,862
ROPS 41-42	827,372	24,349	851,721	25,691	24,349	50,040	901,761
ROPS 42-43	841,026	25,323	866,349	0	0	0	866,349
Total	13,688,023	345,892	14,033,915	2,468,616	320,569	2,789,185	\$ 16,823,100