



Auditor-Controller/Treasurer/Tax Collector

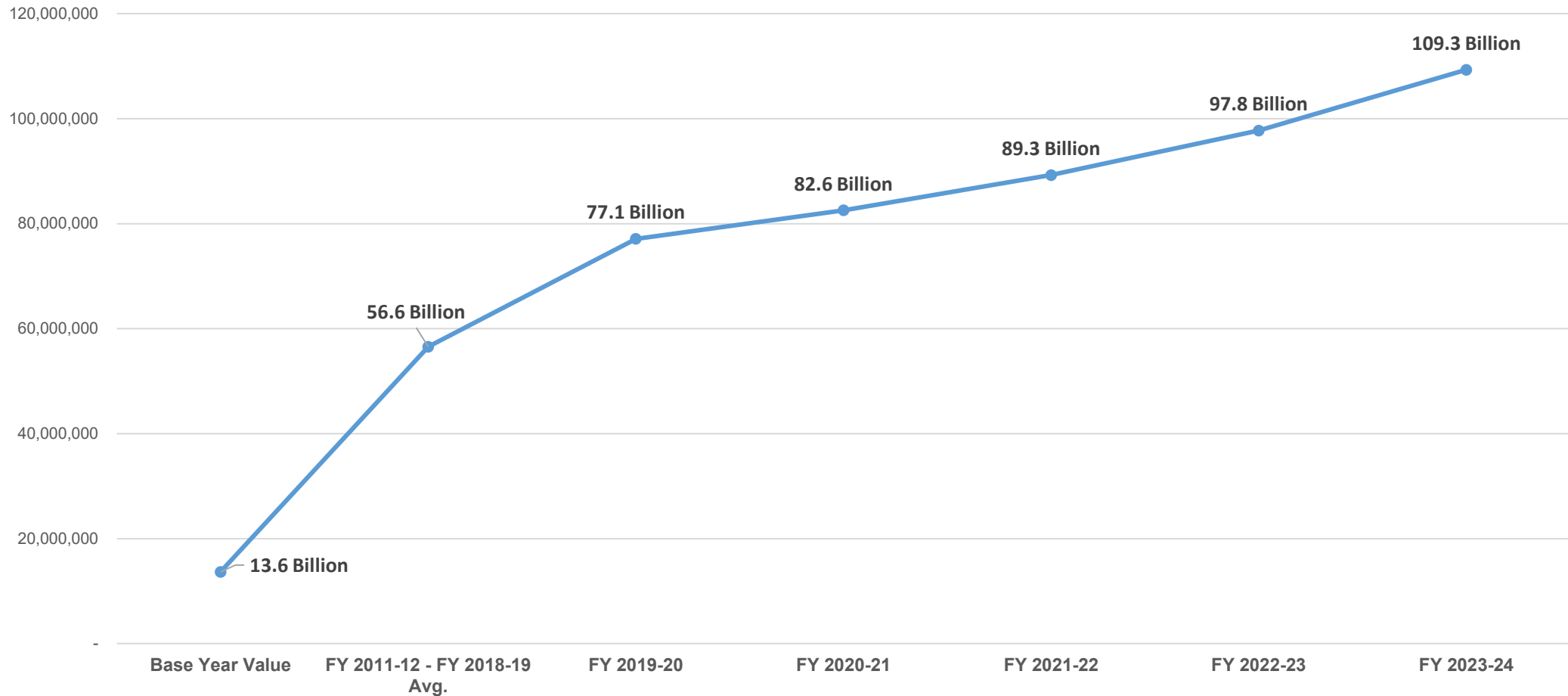
Successor Agency Dissolution Status Report FY 2023-24

Franciliza Zyss
Chief Deputy, Property Tax Division
December 09, 2024

- **FY2023-24 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
 - Successor Agency Dissolution

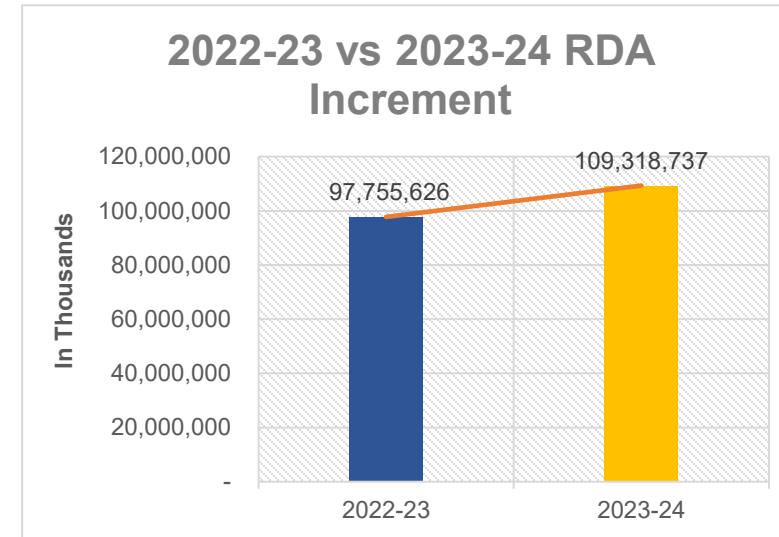
RDA Incremental Growth Since Dissolution

Countywide Overview of RDA Incremental Value
(IN THOUSANDS)



RDA Incremental Value Growth

SUCCESSOR AGENCY	2022-23	2023-24	Δ
ADELANTO	\$ 1,415,474	\$ 1,586,840	12.11%
APPLE VALLEY	847,273	941,111	11.08%
BARSTOW	745,719	840,554	12.72%
BIG BEAR LAKE	888,366	965,447	8.68%
CHINO	3,937,915	4,234,923	7.54%
COLTON	1,544,127	1,674,773	8.46%
FONTANA	18,956,448	21,322,028	12.48%
HESPERIA	4,895,465	5,442,598	11.18%
HIGHLAND	1,389,398	1,642,159	18.19%
IVDA	8,867,206	9,845,706	11.04%
LOMA LINDA	1,343,085	1,460,722	8.76%
MONTCLAIR	2,338,063	2,568,691	9.86%
NEEDLES	100,584	113,526	12.87%
ONTARIO	8,329,522	9,116,908	9.45%
RANCHO CUCAMONGA	14,967,257	15,876,672	6.08%
REDLANDS	989,674	1,082,028	9.33%
RIALTO	6,905,248	8,281,383	19.93%
SAN BERNARDINO CITY	5,062,623	5,554,568	9.72%
SAN BERNARDINO COUNTY	2,085,586	2,599,719	24.65%
TWENTY-NINE PALMS	317,902	371,681	16.92%
UPLAND	2,141,766	2,298,783	7.33%
VICTORVILLE	1,132,665	1,212,980	7.09%
VVEDA	7,797,907	9,394,803	20.48%
YUCAIPA	335,179	404,688	20.74%
YUCCA VALLEY	421,174	485,445	15.26%
TOTAL IN THOUSANDS	\$ 97,755,626	\$ 109,318,736	11.83%

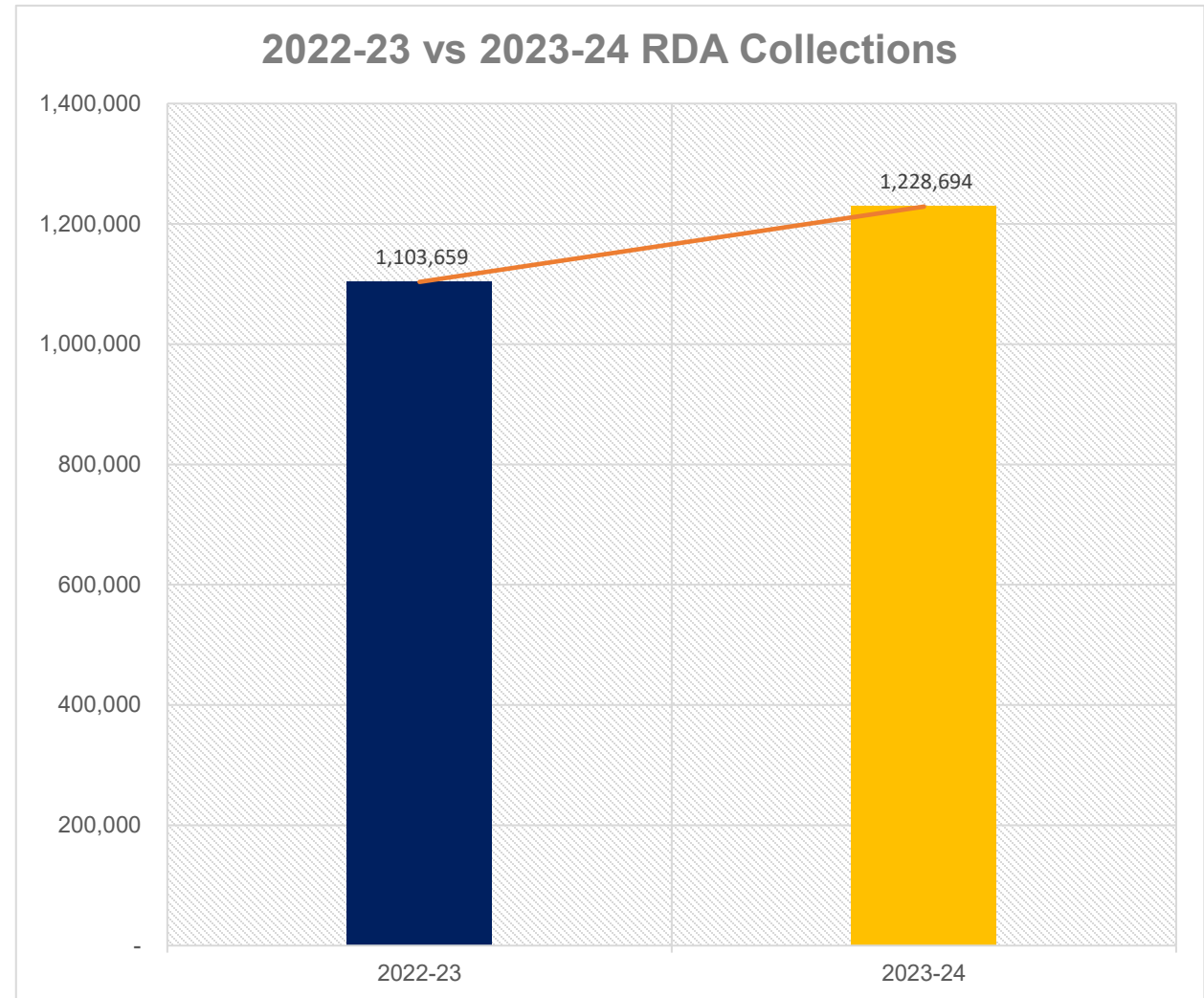


SUCCESSOR AGENCY	% OF GROWTH
SAN BERNARDINO COUNTY	24.65%
YUCAIPA	20.74%
VVEDA	20.48%
RIALTO	19.93%
HIGHLAND	18.19%



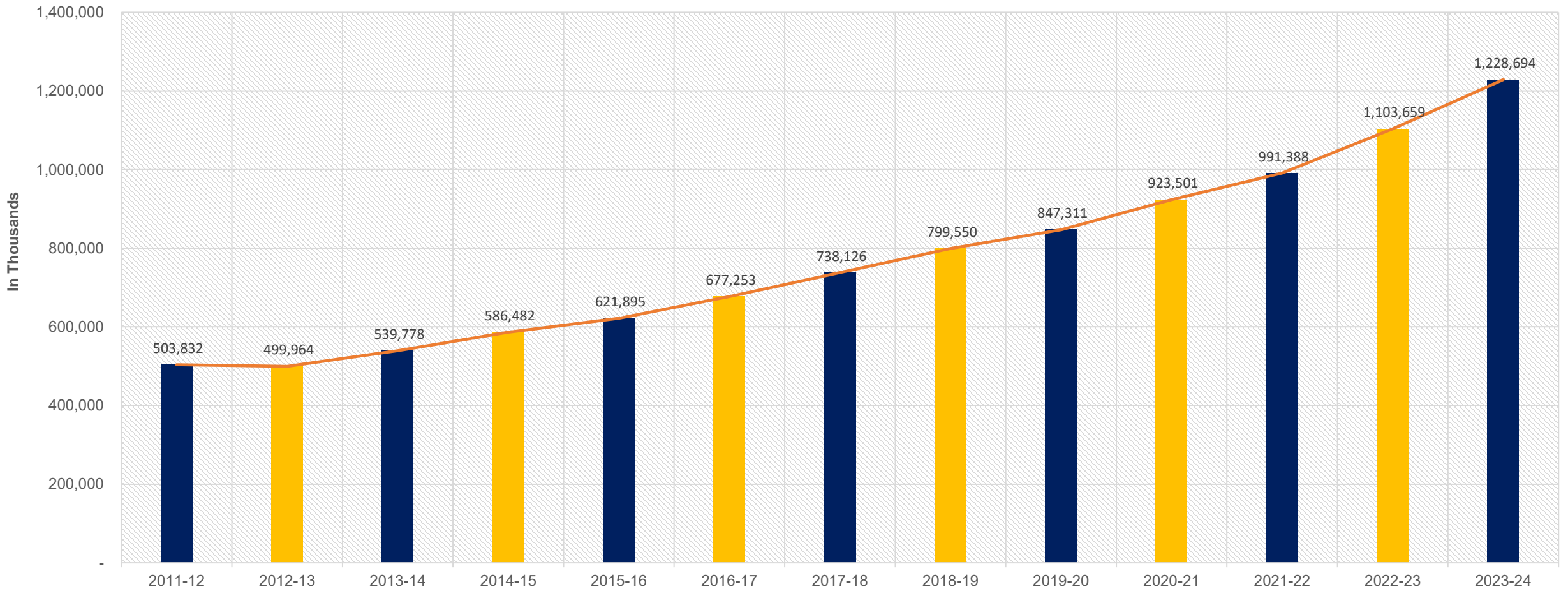
Collections Deposited to RPTTF

SUCCESSOR AGENCY	2022-23	2023-24	Δ
ADELANTO	\$ 15,218	\$ 17,165	12.79%
APPLE VALLEY	9,117	10,096	10.73%
BARSTOW	8,045	8,908	10.72%
BIG BEAR LAKE	9,377	10,317	10.03%
CHINO	39,959	45,258	13.26%
COLTON	18,740	19,149	2.18%
FONTANA	214,094	244,717	14.30%
HESPERIA	52,774	59,010	11.82%
HIGHLAND	18,927	20,304	7.28%
IVDA	109,175	117,068	7.23%
LOMA LINDA	16,362	17,741	8.43%
MONTCLAIR	24,498	25,845	5.50%
NEEDLES	933	1,344	44.08%
ONTARIO	91,324	98,177	7.50%
RANCHO CUCAMONGA	159,351	170,321	6.88%
REDLANDS	12,189	13,260	8.79%
RIALTO	85,147	96,663	13.52%
SAN BERNARDINO CITY	61,645	67,104	8.86%
SAN BERNARDINO COUNTY	23,323	28,023	20.15%
TWENTY-NINE PALMS	3,512	4,116	17.20%
UPLAND	22,487	25,234	12.22%
VICTORVILLE	11,562	13,570	17.37%
VVEDA	87,150	105,215	20.73%
YUCAIPA	4,134	4,927	19.18%
YUCCA VALLEY	4,612	5,158	11.83%
TOTAL IN THOUSANDS	\$ 1,103,659	\$ 1,228,694	11.33%



Collections Deposited to RPTTF Since Dissolution

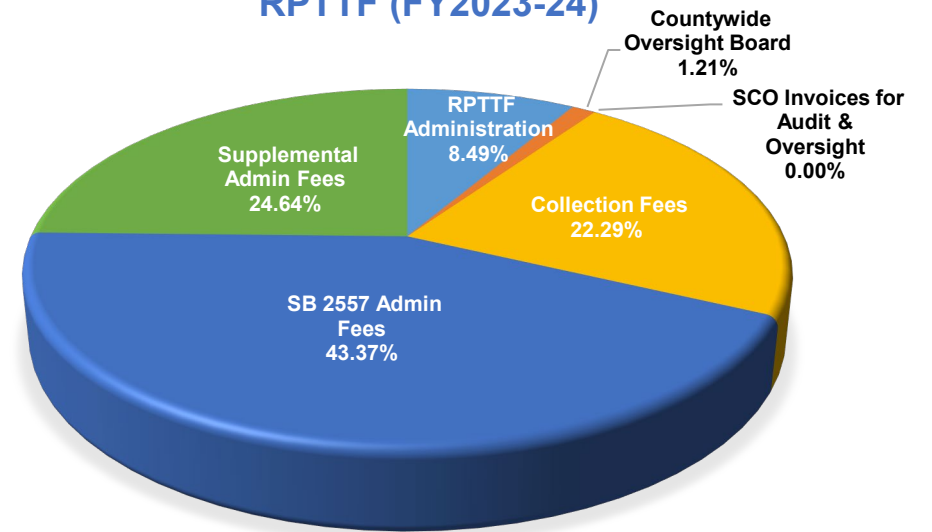
RPTTF Countywide Collections



County Auditor-Controller Admin Cost Charged for FY2023-24

Administrative Costs	FY2022-23	% of Share	FY2023-24	% of Share	Difference
RPTTF Administration	\$ 1,256,853	10.65%	\$ 1,159,757	8.49%	\$ (97,096)
Countywide Oversight Board	282,358	2.39%	164,976	1.21%	(117,382)
SCO Invoices for Audit & Oversight	-	0%	-	0%	-
Collection Fees	2,744,030	23.26%	3,045,465	22.29%	301,435
SB 2557 Admin Fees	5,340,351	45.26%	5,925,344	43.37%	584,993
Supplemental Admin Fees	2,175,861	18.44%	3,367,038	24.64%	1,191,177
Total Administrative Distributions	\$ 11,799,452	100%	\$ 13,662,580	100%	\$ 1,863,128

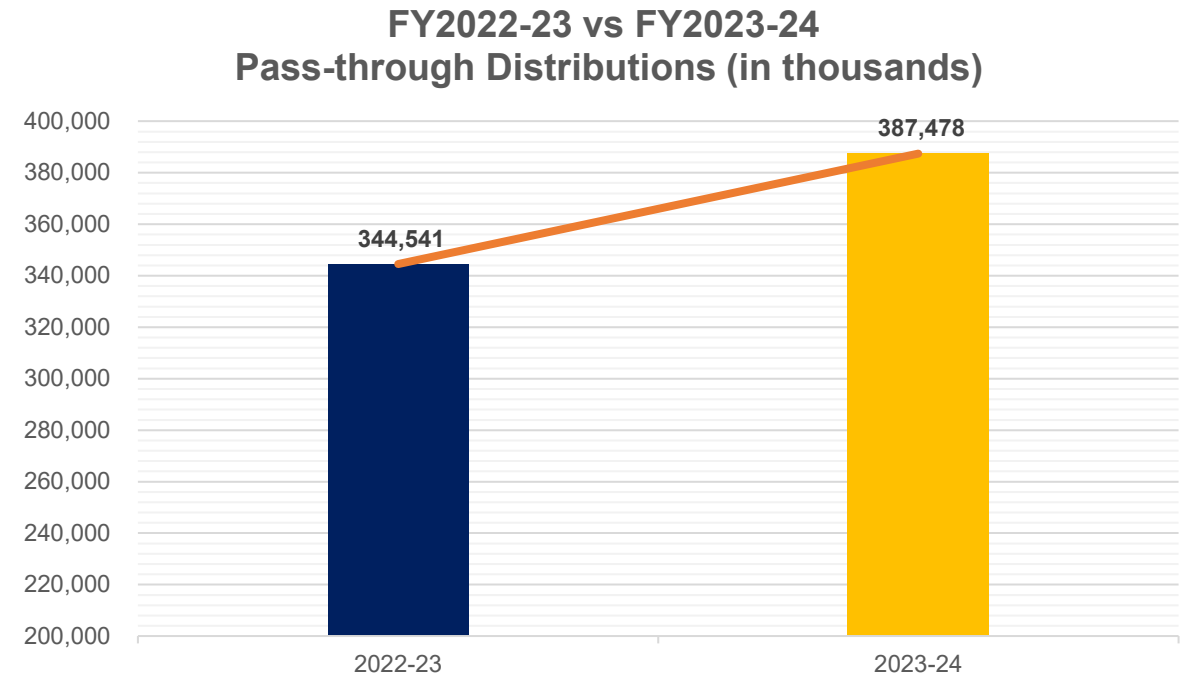
TOTAL ADMIN COSTS DEDUCTED FROM RPTTF (FY2023-24)



Pass-through Payments to ATEs

- Total pass-through payments to Affected Taxing Entities (ATEs) increased by 12.46% in FY2023-24.

AFFECTED TAXING ENTITIES	2022-23	2023-24	Δ
CITIES	\$ 21,642	\$ 25,062	15.80%
COUNTY	78,670	89,005	13.14%
SPECIAL DISTRICTS	128,036	138,939	8.52%
K-12 SCHOOLS	80,277	92,162	14.81%
COMMUNITY COLLEGES	11,843	13,966	17.93%
COE	3,136	3,665	16.88%
ERAF	20,937	24,680	17.87%
TOTAL	\$ 344,541	\$ 387,478	12.46%

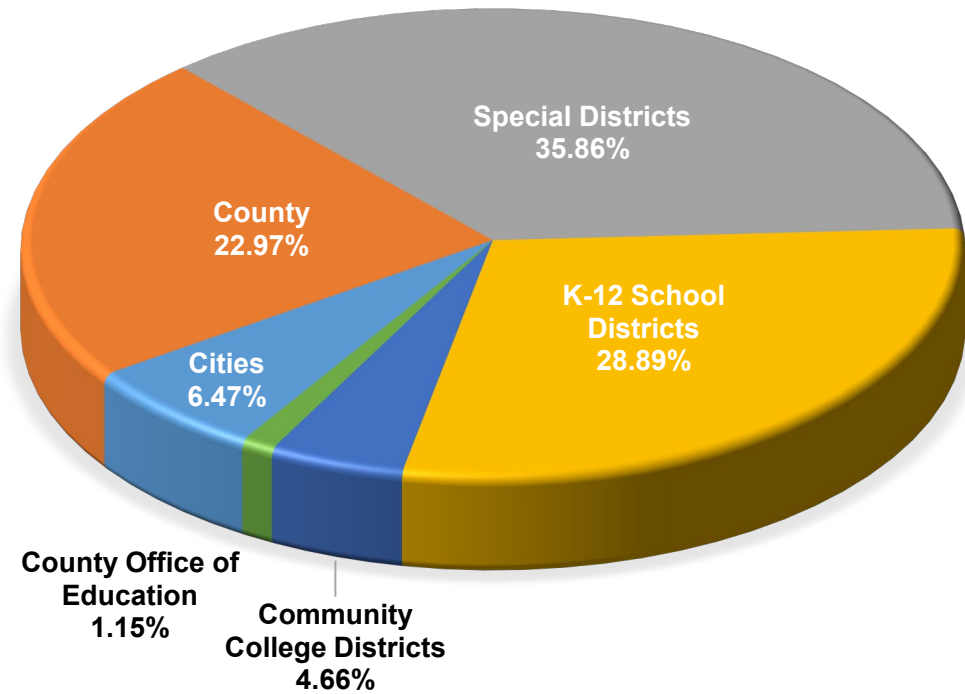


Pass-through Payments to ATEs for FY2023-24

- Payments to Special District includes pass-throughs for debt service overrides.
- Payments to School Districts includes eligible allocations from ERAF (\$24.7 million).

AFFECTED TAXING ENTITIES	TOTAL PASS-THROUGH DISTRIBUTION (in thousands)	% OF SHARE
Cities	\$ 25,062	6.47%
County	89,005	22.97%
Special Districts	138,939	35.86%
K-12 School Districts	111,948	28.89%
Community College Districts	18,066	4.66%
County Office of Education	4,459	1.15%
TOTAL	\$ 387,478	100%

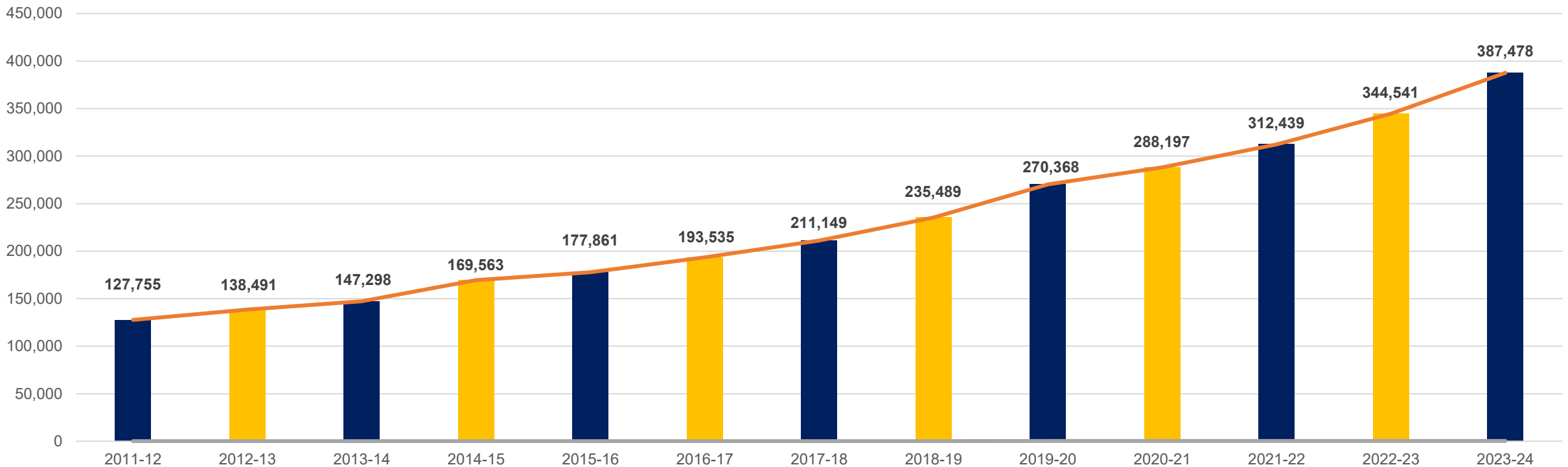
TOTAL PASS-THROUGH DISTRIBUTION - FY2023-24

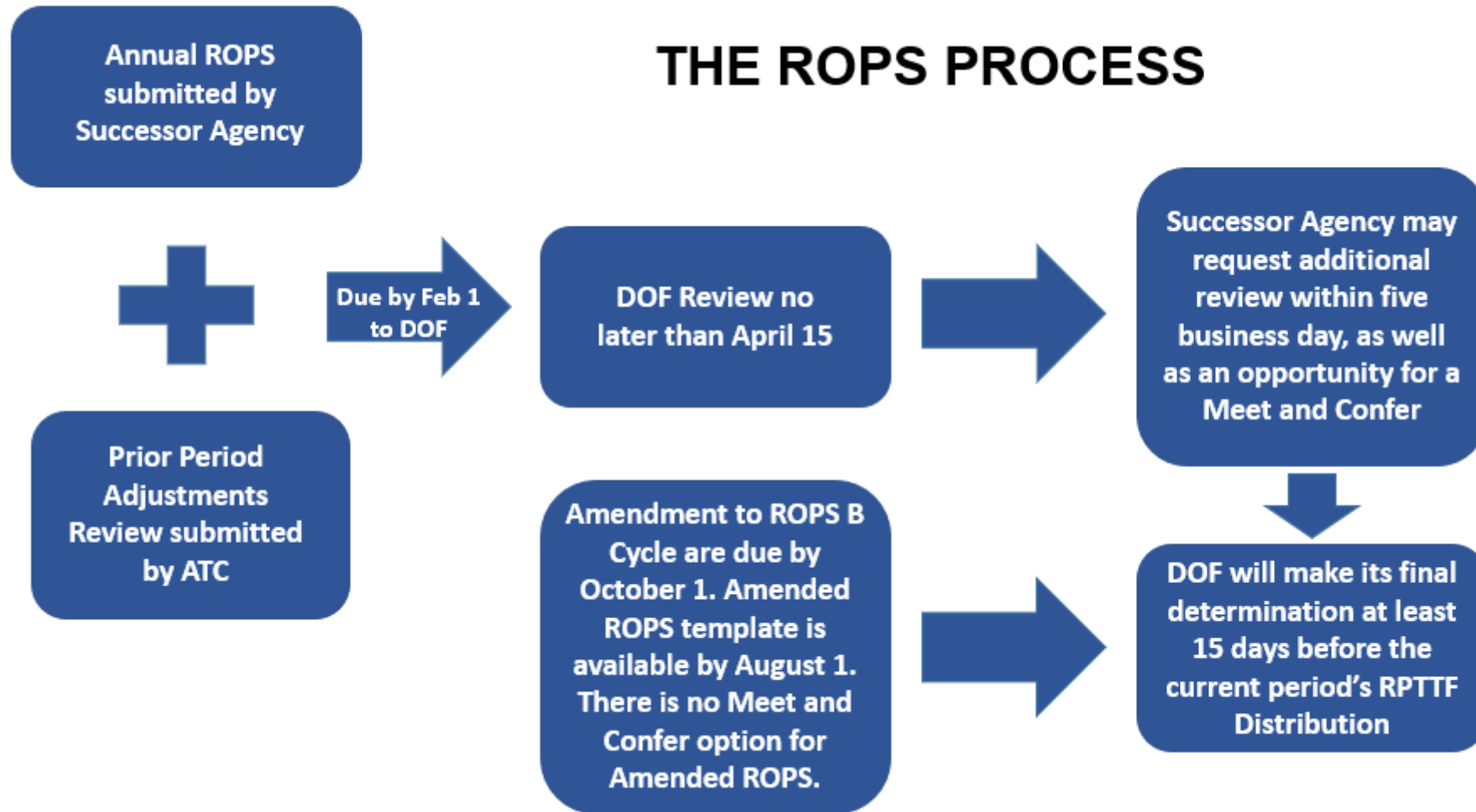


Pass-through Payments to ATEs by Year

- FY2023-24 pass-through payments have increased by 203% since FY2011-12

Countywide Pass-through Distributions
(in thousands)





Annual ROPS Summary

ROPS PERIOD	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED
ROPS 2023-24	\$ 183,112,712	\$ (5,443,642)	\$ (7,891,810)	\$ 169,777,260	\$ 169,777,260
ROPS 2024-25	177,122,600	(5,711)	(3,577,516)	173,539,373	108,400,846*
Difference	\$ (5,990,112)	\$ -5,437,931	\$ (4,314,294)	\$ 3,762,113	
Δ	-3.3%	-99.9%	-54.7%	2.2%	

*This does not include the ROPS 2024-25B. Disbursement will occur on 1/2/2025.

**Please note that ROPS distributions occur during two fiscal years. ROPS 2023-24 distribution occurs during FY22-23 and FY23-24. ROPS 2024-25 distribution occurs during FY23-24 and FY24-25.

ROPS items denied or adjusted are attributed to the following:

- ROPS 2023-24
 - The following items were reclassified from RPTTF to another Funding Source after DOF review resulting in a \$3,875,865 decrease in RPTTF:
 - Adelanto 1995A Bonds; Chino 2014 Bonds; Hesperia 2018 Bonds; Upland 2013 Bonds; Victorville RDA Bonds; and Yucaipa 1998 Bonds
 - The following items were reclassified to RPTTF from another Funding Source after DOF review resulting in a \$16,064 increase in RPTTF:
 - Loma Linda Admin Costs and 29 Palms Continuing Disclosure and Bank Trustee Fees.
 - Rialto late submission of ROPS resulted in 25% reduction of Admin RPTTF, total reduction was \$28,543.
 - VVEDA Adelanto-Victorville Cooperative Agreement for Street Improvements was not allowed by DOF, resulting in reduction of \$1,555,298 of RPTTF.

- ROPS 2024-25
 - Adelanto Debt Service Items were adjusted to increase the RPTTF by \$238,054.
 - Big Bear Lake 2005 reclassified \$455 from Reserve Balances to RPTTF.
 - Victorville Property Acquisition Loan was adjusted to decrease the RPTTF by \$419,475.
 - Adjustments applied to the Requested Last and Final ROPS resulted in increase of RPTTF of \$175,255.



Annual ROPS Summary – 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	\$ 3,328,687
RS02 APPLE VALLEY	1,015,245	-	(35,300)	979,945	979,945
RS03 BARSTOW **	-	-	-	-	-
RS04 BIG BEAR	1,172,385	-	(11,519)	1,160,866	1,160,866
RS05 CHINO	3,645,584	(352,879)	(2,540,378)	752,327	752,327
RS06 COLTON *	1,437,065	-	-	1,437,065	1,437,065
RS07 FONTANA	35,174,271	-	(16,600)	35,157,671	35,157,671
RS09 HESPERIA	9,838,585	(31,964)	(5,661)	9,800,960	9,800,960
RS10 HIGHLAND *	3,679,240	-	-	3,679,240	3,679,240
RS11 IVDA	17,068,849	-	(111,682)	16,957,167	16,957,167
RS12 LOMA LINDA	4,898,299	8,364	(8,364)	4,898,299	4,898,299
RS13 MONTCLAIR	2,899,204	-	(2,000)	2,897,204	2,897,204
RS14 NEEDLES **	-	-	-	-	-
RS15 ONTARIO	9,657,920	-	(1,666,705)	7,991,215	7,991,215
RS16 RANCHO CUCAMONGA	27,568,185	-	(532,642)	27,035,543	27,035,543
RS17 REDLANDS **	-	-	-	-	-
RS18 RIALTO	10,882,766	(28,543)	(154,948)	10,699,275	10,699,275
RS19 SAN BERNARDINO	9,952,567	-	(468,804)	9,483,763	9,483,763
RS20 SAN BERNARDINO COUNTY	5,051,342	-	(1,273,054)	3,778,288	3,778,288
RS21 29 PALMS	935,481	7,700	(810)	942,371	942,371
RS22 UPLAND	3,318,088	(2,256,125)	(10,894)	1,051,069	1,051,069
RS23 VICTORVILLE	4,891,419	(11,226)	(137,841)	4,742,352	4,742,352
RS24 VICTOR VALLEY	23,666,307	(1,555,298)	(436,637)	21,674,372	21,674,372
RS25 YUCAIPA	749,235	(31,771)	(9,471)	707,993	707,993
RS26 YUCCA VALLEY *	621,588	-	-	621,588	621,588
Total	\$ 183,112,712	\$ (5,443,642)	\$ (7,891,810)	\$ 169,777,260	\$ 169,777,260

*Agency has a Last and Final ROPS

**The Successor Agency has no remaining obligations. Eligible for dissolution. Successor Agency did not submit a ROPS for FY2023-24. Redlands dissolved in June 2024 and Needles dissolved in July 2024.



Annual ROPS Summary – 2024-25

Successor Agency	ROPS 2024-25				
	SA REQUESTED	DOF DENIALS & ADJUSTMENTS	PRIOR PERIOD ADJUSTMENTS (PPA)	DOF AUTHORIZED	ATC DISBURSED*
RS01 ADELANTO	\$ 3,969,903	\$ 238,054	\$ (7,187)	\$ 4,200,770	\$ 2,369,435
RS02 APPLE VALLEY	1,019,877	-	(18,324)	1,001,553	569,353
RS03 BARSTOW ****	-	-	-	-	-
RS04 BIG BEAR	1,177,205	455	(455)	1,177,205	1,002,647
RS05 CHINO **	3,181,063	(352,879)	-	3,181,063	2,475,645
RS06 COLTON **	1,479,913	(48,848)	-	1,431,065	3,076
RS07 FONTANA	35,856,608	-	(93,340)	35,763,268	15,593,904
RS09 HESPERIA	9,815,996	-	(24,923)	9,791,073	6,957,011
RS10 HIGHLAND **	3,192,256	305,853	-	3,498,109	1,512,107
RS11 IVDA	16,975,549	-	(83,851)	16,891,698	8,404,054
RS12 LOMA LINDA	4,881,862	-	-	4,881,862	2,445,950
RS13 MONTCLAIR	2,240,174	-	(593,848)	1,646,326	-
RS14 NEEDLES ***	-	-	-	-	-
RS15 ONTARIO	9,524,961	-	(413,268)	9,111,693	8,640,266
RS16 RANCHO CUCAMONGA	27,854,256	-	(405,490)	27,448,766	21,836,972
RS17 REDLANDS ***	-	-	-	-	-
RS18 RIALTO	10,878,558	-	(44,611)	10,833,947	7,968,203
RS19 SAN BERNARDINO	8,158,557	-	(1,681,696)	6,476,861	5,907,124
RS20 SAN BERNARDINO COUNTY	4,972,898	-	(57,459)	4,915,439	1,312,290
RS21 29 PALMS **	878,000	-	-	878,000	642,500
RS22 UPLAND **	2,800,513	-	-	2,800,513	2,625,394
RS23 VICTORVILLE	4,730,493	(419,475)	(1,718)	4,309,300	2,696,420
RS24 VICTOR VALLEY	22,107,581	-	(145,068)	21,962,513	14,651,674
RS25 YUCAIPA	725,568	-	(6,278)	719,290	475,827
RS26 YUCCA VALLEY **	700,809	(81,750)	-	619,059	310,994
Total	\$ 177,122,600	\$ (5,711)	\$ (3,577,516)	\$ 173,539,373	\$ 108,400,846

* This does not include the ROPS 2024-25B. RPTTF distribution has not occurred yet. Distribution will take place in January 2025.

** Agency has a Last and Final ROPS

*** Successor Agency has dissolved.

**** The Successor Agency has no remaining obligations. Eligible for dissolution. Successor Agency did not submit a ROPS for FY2024-25.



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

Summary of Annual ROPS Approved by the CWOB in FY24-25

Annual ROPS 2024-25					
Ref. #	Successor Agency	Meeting Date	CWOB Approved Amount	DOF Approved Amount	DOF Review Results
1.1	Adelanto	1/11/2024	\$ 3,969,903	\$ 4,207,957	Approved by DOF on 4/12/2024 with a total adjustment of \$238,054 added to the Requested RPTTF. Item 2 was increased by \$88,598; Item 3 was increased \$17,162; Item 4 was increased \$30,194 and Item 5 was increased \$102,100. Item 31 requesting \$3,139,426 of Bond Proceeds was not allowed. DOF also noted excessive Admin allowance
1.2	Apple Valley	1/11/2024	1,019,877	\$1,019,877	Approved by DOF on 3/22/2024, noted excessive Admin allowance
1.3	Big Bear Lake	1/11/2024	1,177,205	1,177,660	Approved by DOF on 3/15/2024, with an adjustment on Item 2 decreasing requested Reserve Balance by \$455 and increasing requested RPTTF by \$455. DOF also noted excessive Admin allowance
1.6	Fontana	1/11/2024	35,856,608	35,856,608	Approved by DOF on 3/15/2024, noted excessive Admin allowance
1.7	Hesperia	1/11/2024	9,815,996	9,815,996	Approved by DOF on 3/22/2024, noted excessive Admin allowance
1.9	IVDA	1/11/2024	16,975,549	16,975,549	Approved by DOF on 3/29/2024, noted excessive Admin allowance
1.10	Loma Linda	1/11/2024	4,881,862	4,881,862	Approved by DOF on 3/15/2024, noted excessive Admin allowance
1.11	Montclair	1/11/2024	2,240,174	2,240,174	Approved by DOF on 4/5/2024, noted excessive Admin allowance



Summary of Annual ROPS Approved by the CWOB in FY24-25

Annual ROPS 2024-25					
Ref. #	Successor Agency	Meeting Date	CWOB Approved Amount	DOF Approved Amount	DOF Review Results
1.12	Ontario	1/11/2024	\$ 9,524,961	\$ 9,524,961	Approved by DOF on 4/12/2024, with an adjustment on Item 138 reclassifying \$250,000 from RPTTF to Administrative RPTTF. DOF also noted excessive Admin allowance
1.13	Rancho Cucamonga	12/11/2023	27,854,256	27,854,256	Approved by DOF on 3/22/2024, noted excessive Admin allowance
1.14	Rialto	1/11/2024	10,878,558	10,878,558	Approved by DOF on 3/29/2024
1.15	San Bernardino City	12/11/2023	8,158,557	8,158,557	Approved by DOF on 4/12/2024
1.16	San Bernardino County	12/11/2023	4,972,898	4,972,898	Approved by DOF on 4/12/2024, with an adjustment on Item 60 reclassifying \$6,000 from RPTTF to Administrative RPTTF.
1.19	Victorville	1/11/2024	4,783,492	4,311,018	Approved by DOF on 4/5/2024, with a total adjustment of \$439,475. Item 57 was partially allowed, requested RPTTF lowered from \$1,116,441 to \$696,966. Item 33 reclassified \$20,000 from RPTTF to Administrative RPTTF.
1.20	VVEDA	12/11/2023	22,107,581	22,107,581	Approved by DOF on 4/12/2024, noted excessive Admin allowance
1.21	Yucaipa	1/11/2024	725,568	725,568	Approved by DOF on 3/29/2024, noted excessive Admin 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 future ROPS, 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



Review of Administrative Cost Allowance for 2024-25

- Out of 16 Successor Agencies that submitted an Annual ROPS for 2024-25, four (25%) Successor Agencies did not receive any notation on their Administrative Costs Allowance.

SUCCESSOR AGENCY	No. of Non-Admin Obligations	DOF Authorized ROPS 24-25			% Admin Costs/Non-Admin
		Non-Admin RPTTF	Admin RPTTF	Total	
RIALTO	8	10,764,386	114,172	10,878,558	1.06%
SAN BERNARDINO CITY	12	8,103,557	55,000	8,158,557	0.68%
SB COUNTY	8	4,847,498	125,400	4,972,898	2.59%
VICTORVILLE	8	4,188,498	122,520	4,311,018	2.93%
TOTAL	36	\$ 27,903,939	\$ 417,092	\$ 28,321,031	1.49%



- Successor Agency’s Administrative Costs Allowance (ACA) does not appear to be excessive:
 - Last and Final ROPS
 - Six (6) successor agencies with Last and Final ROPS appears to request an annual average of \$16,310 (as low as \$0 and high of \$35,250 annually).
 - One (1) successor agency preparing for dissolution also has zero ACA
 - Review of the four (4) successor agencies with no notation from DOF shows the following:

	Administrative Costs Allowance Approved			Average Actual Administrative Expenses (ROPS 2019 - ROPS 2021)					Δ between ACA requested and actual exp	ROPS		2024-25 Ratio between ACA and ROPS
	Average 3 years (ROPS 2019- ROPS 2021)	ROPS 2024-25	+/- changes from average	Personnel	%	Other Indirect Costs	%	Total		Total Number of Obligations	ROPS 2024-25	
Rialto	277,765	114,172	-59%	82,621	47%	91,946	53%	174,567	-37%	9	10,878,558	1%
San Bernardino City	424,166	55,000	-87%	250,082	83%	50,213	17%	300,295	-29%	13	8,158,557	1%
San Bernardino County	216,667	125,400	-42%	191,257	95%	9,752	5%	201,009	-7%	9	4,972,898	3%
Victorville	145,094	122,520	-16%	124,707	68%	59,975	32%	184,682	27%	9	4,311,018	3%
Average-No notation on ACA	265,923	104,273	-51%	162,167	75%	52,972	25%	215,138	-12%	10	7,080,258	1%

Number of Obligations includes ACA



Review of Administrative Cost Allowance for 2024-25

- Based on DOF letters, 12 (75%) Successor agencies Administrative Cost Allowance appears excessive, given the number and nature of the obligations listed on the ROPS.

SUCCESSOR AGENCY	No. of Non-Admin Obligations	DOF Authorized ROPS 24-25			% Admin Costs/Non-Admin
		Non-Admin RPTTF	Admin RPTTF	Total	
ADELANTO	7	\$ 4,058,512	\$ 149,445	\$ 4,207,957	3.68%
APPLE VALLEY	6	874,877	145,000	1,019,877	16.57%
BIG BEAR LAKE	5	927,660	250,000	1,177,660	26.95%
FONTANA	9	35,606,608	250,000	35,856,608	0.70%
HESPERIA	5	9,700,690	115,306	9,815,996	1.19%
IVDA	1	16,649,149	326,400	16,975,549	1.96%
LOMA LINDA	7	4,726,862	155,000	4,881,862	3.28%
MONTCLAIR	7	2,160,606	79,568	2,240,174	3.68%
ONTARIO	4	9,274,961	250,000	9,524,961	2.70%
RANCHO CUCAMONGA	8	27,604,256	250,000	27,854,256	0.91%
VVEDA	7	21,846,409	261,172	22,107,581	1.20%
YUCAIPA	5	562,612	162,956	725,568	28.96%
TOTAL	71	\$ 133,993,202	\$ 2,394,847	\$ 136,388,049	1.79%



Review of Administrative Cost Allowance for 2024-25

	Administrative Costs Allowance Approved			Average Actual Administrative Expenses (ROPS 2019 - ROPS 2021)					Δ between ACA requested and actual exp	ROPS		2024-25 Ratio between ACA and ROPS
	Average 3 years (ROPS 2019- ROPS 2021)	ROPS 2024-25	+/- changes from average	Personnel	%	Other Indirect Costs	%	Total		Total Number of Obligations	ROPS 2024-25	
Rialto	277,765	114,172	-59%	82,621	47%	91,946	53%	174,567	-37%	9	10,878,558	1%
San Bernardino City	424,166	55,000	-87%	250,082	83%	50,213	17%	300,295	-29%	13	8,158,557	1%
San Bernardino County	216,667	125,400	-42%	191,257	95%	9,752	5%	201,009	-7%	9	4,972,898	3%
Victorville	145,094	122,520	-16%	124,707	68%	59,975	32%	184,682	27%	9	4,311,018	3%
Average-No notation on ACA	265,923	104,273	-51%	162,167	75%	52,972	25%	215,138	-12%	10	7,080,258	1%
Adelanto	250,000	149,445	-40%	72,277	30%	169,724	70%	242,002	-3%	8	4,207,957	4%
Apple Valley	173,333	145,000	-16%	73,707	59%	50,698	41%	124,405	-28%	7	1,019,877	14%
Big Bear Lake	250,000	250,000	0%	205,028	75%	67,582	25%	272,610	9%	7	1,177,660	21%
Fontana	565,543	250,000	-56%	159,881	28%	405,663	72%	565,543	0%	10	35,856,608	1%
Hesperia	196,260	115,306	-41%	59,046	55%	48,428	45%	107,475	-45%	6	9,815,996	1%
IVDA	476,290	326,400	-31%	233,791	68%	111,377	32%	345,168	-28%	2	16,975,549	2%
Loma Linda	236,667	155,000	-35%	188,910	78%	53,046	22%	241,955	2%	8	4,881,862	3%
Montclair	127,839	79,568	-38%	146,539	100%	-	0%	146,539	15%	8	2,240,174	4%
Ontario	344,313	250,000	-27%	125,909	100%	-	0%	125,909	-63%	5	9,524,961	3%
Rancho Cucamonga	275,997	250,000	-9%	153,026	33%	307,809	67%	460,835	67%	9	27,854,256	1%
VVEDA	345,982	261,172	-25%	155,724	62%	93,732	38%	249,456	-28%	8	22,107,581	1%
Yucaipa	129,786	162,956	26%	47,233	41%	69,247	59%	116,480	-10%	6	725,568	22%
Average	281,001	199,571	-29%	135,089	54%	114,775	46%	249,865	-11%	7	11,365,671	2%
Average	277,231	175,746	-37%	141,859	64%	99,325	36%	241,183	-10%	8	10,294,318	5%



Administrative Cost Allowance

- Over the last five years, through Countywide Oversight Board's guidance Administrative Cost allowance decreased an average of 19%.

ROPS	Total ACA Distributed to Successor Agencies	ACA Annual Change	+/- Change
2019-20	6,865,851		
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%
2023-24	2,781,505	(30,686)	-1%
Average	4,085,593	(1,021,087)	-19%

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

Affected Taxing Entities	23-24 Residual Distribution	\$	(1,000,000)
Cities	9%	91,188	
County	14%	141,031	
Special Districts	19%	193,288	
K-12 School Districts	49%	486,902	
Community College Districts	7%	74,395	
County Office of Education	1%	13,196	
Total	100%	1,000,000	



- 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).
- Based on actual administrative costs, an annual average of 63% or \$2.9 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 20-21 PPA (adj. ROPS 23-24)			ROPS 21-22 PPA (adj. ROPS 24-25)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
Non-Admin	\$ 8,020,223	\$ 7,024,371	\$ (995,852)	\$ 2,155,731	\$ 2,924,284	\$ 768,553
Admin	457,389	878,459	421,070	450,644	759,689	309,045
Total	\$ 8,477,612	\$ 7,902,830*	\$ (574,782)	\$ 2,606,375	\$ 3,683,973**	\$ 1,077,598

*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.

**Total PPA Reported by CAC includes PPA amounts for Barstow(\$16,155), Needles(\$8) and Redlands(\$1,670). Due to pending dissolution these Successor Agencies did not submit a ROPS for FY 2024-25.



Prior Period Adjustments (PPA)

- 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 20-21 (adj. ROPS 23-24)			PPA 21-22 (adj. ROPS 24-25)		
	Reported by Successor Agency	Reported by CAC	Difference	Reported by Successor Agency	Reported by CAC	Difference
RS01 ADELANTO	\$ 282,862	\$ 468,500	\$ 185,638	\$ 83,624	\$ 7,187	\$ (76,437)
RS02 APPLE VALLEY	35,300	35,300	-	18,324	18,324	-
RS03 BARSTOW	810	865	55	16,151	16,155	4
RS04 BIG BEAR	4,477	11,519	7,042	455	455	-
RS05 CHINO *	2,540,378	2,540,378	-	51,060	51,060	-
RS06 COLTON *	-	-	-	-	6	6
RS07 FONTANA	14,763	16,600	1,837	16,600	93,340	76,740
RS09 HESPERIA	5,661	5,661	-	24,923	24,923	-
RS10 HIGHLAND *	-	-	-	2,740	2,824	84
RS11 IVDA	82,076	111,682	29,606	83,851	83,851	-
RS12 LOMA LINDA	8,364	8,364	-	-	-	-
RS13 MONTCLAIR	2,000	2,000	-	3,500	593,848	590,348
RS14 NEEDLES	-	-	-	8	8	-
RS15 ONTARIO	1,296,677	1,666,705	370,028	25,780	413,268	387,488
RS16 RANCHO CUCAMONGA	532,642	532,642	-	405,490	405,490	-
RS17 REDLANDS	10,155	10,155	-	71	1,670	1,599
RS18 RIALTO	125,928	154,948	29,020	3,284	44,611	41,327
RS19 SAN BERNARDINO	468,804	468,804	-	1,681,696	1,681,696	-
RS20 SAN BERNARDINO COUNTY	2,472,654	1,273,054	(1,199,600)	37,804	57,459	19,655
RS21 29 PALMS *	810	810	-	990	990	-
RS22 UPLAND *	10,725	10,894	169	33,744	33,744	-
RS23 VICTORVILLE	137,841	137,841	-	-	1,718	1,718
RS24 VICTOR VALLEY	436,637	436,637	-	110,168	145,068	34,900
RS25 YUCAIPA	8,048	9,471	1,423	6,112	6,278	166
RS26 YUCCA VALLEY *	-	-	-	-	-	-
Total	\$ 8,477,612	\$ 7,902,830**	\$ (574,782)	\$ 2,606,375	\$ 3,683,973***	\$ 1,077,598

*Agency has Last & Final ROPS Approved

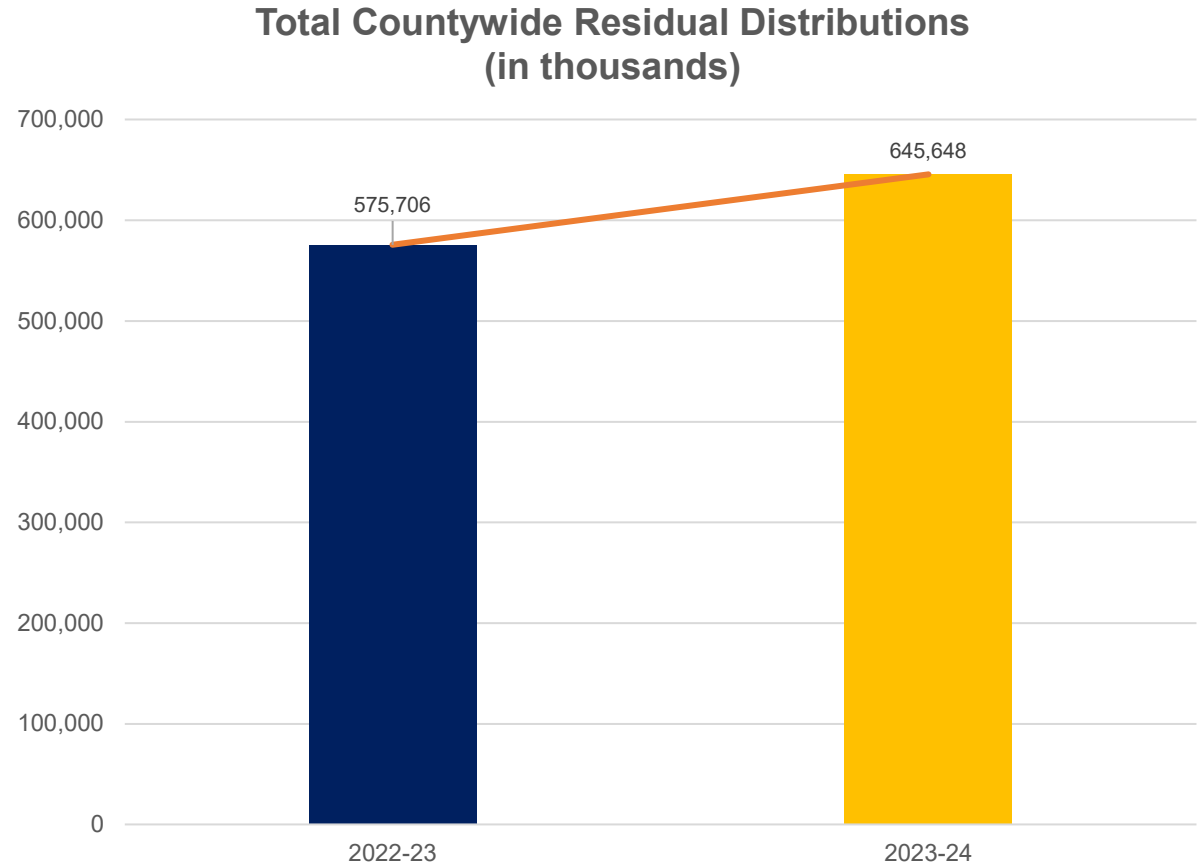
**Total PPA Reported by CAC includes PPA amounts for Barstow(\$865) and Redlands(\$10,155). Due to pending dissolution these Successor Agencies did not submit a ROPS for FY2023-24.

***Total PPA Reported by CAC includes PPA amounts for Barstow(\$16,155), Needles(\$8) and Redlands(\$1,670). Due to pending dissolution these Successor Agencies did not submit a ROPS for FY2024-25.



Residual Distributions to ATEs FY2022-23 vs 2023-24

Affected Taxing Entity	2022-23	2023-24	Δ
Cities	\$ 52,375	\$ 58,875	12.41%
County	80,995	91,057	12.42%
Special Districts	112,433	124,796	11.00%
K-12 Schools	176,107	197,738	12.28%
Community Colleges	26,631	30,209	13.43%
COE	4,746	5,339	12.50%
ERAF - K-12 School	103,873	116,630	12.28%
ERAF - Community College	15,719	17,824	13.39%
ERAF - COE	2,826	3,181	12.55%
Total	\$ 575,706	\$ 645,648	12.15%



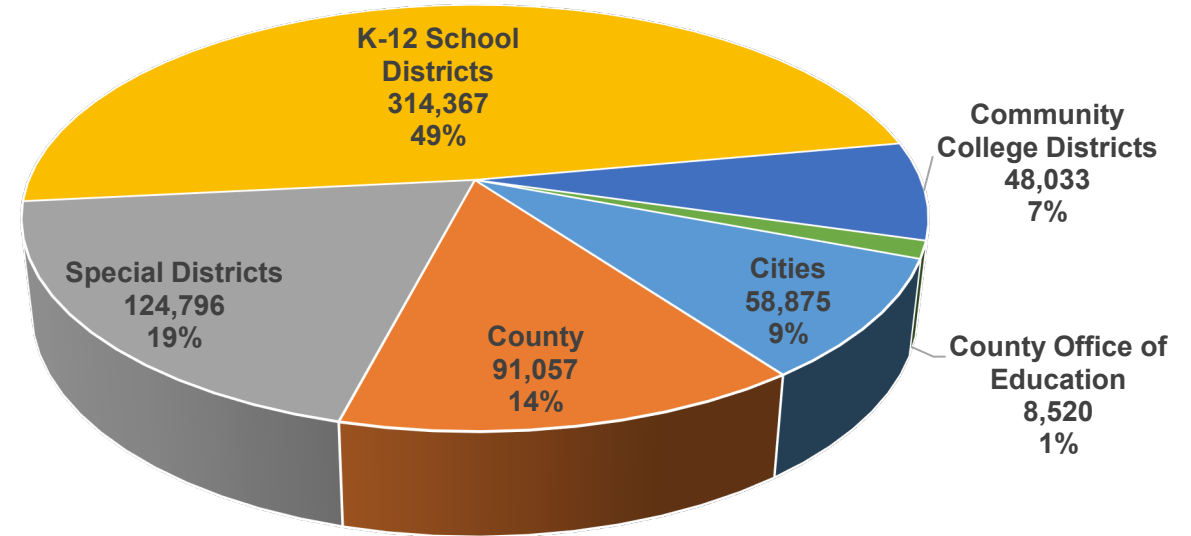
Residual calculation methodology changed in FY2020-21 due to the implementation of the appellate court decision, *City of Chula Vista vs. Sandoval* 49 Cal.App.5th 539 (2020), available at <https://www.courts.ca.gov/opinions/archive/C080711.PDF>, which decided that residual should be distributed based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



Residual Distributions to ATEs for FY2023-24

AFFECTED TAXING ENTITIES	TOTAL RESIDUAL DISTRIBUTION (IN THOUSANDS)	%
Cities	\$ 58,875	9.12%
County	91,057	14.10%
Special Districts	124,796	19.33%
K-12 School Districts	314,367	48.69%
Community College Districts	48,033	7.44%
County Office of Education	8,520	1.32%
TOTAL	\$ 645,648	100%

TOTAL RESIDUAL DISTRIBUTION (IN THOUSANDS)

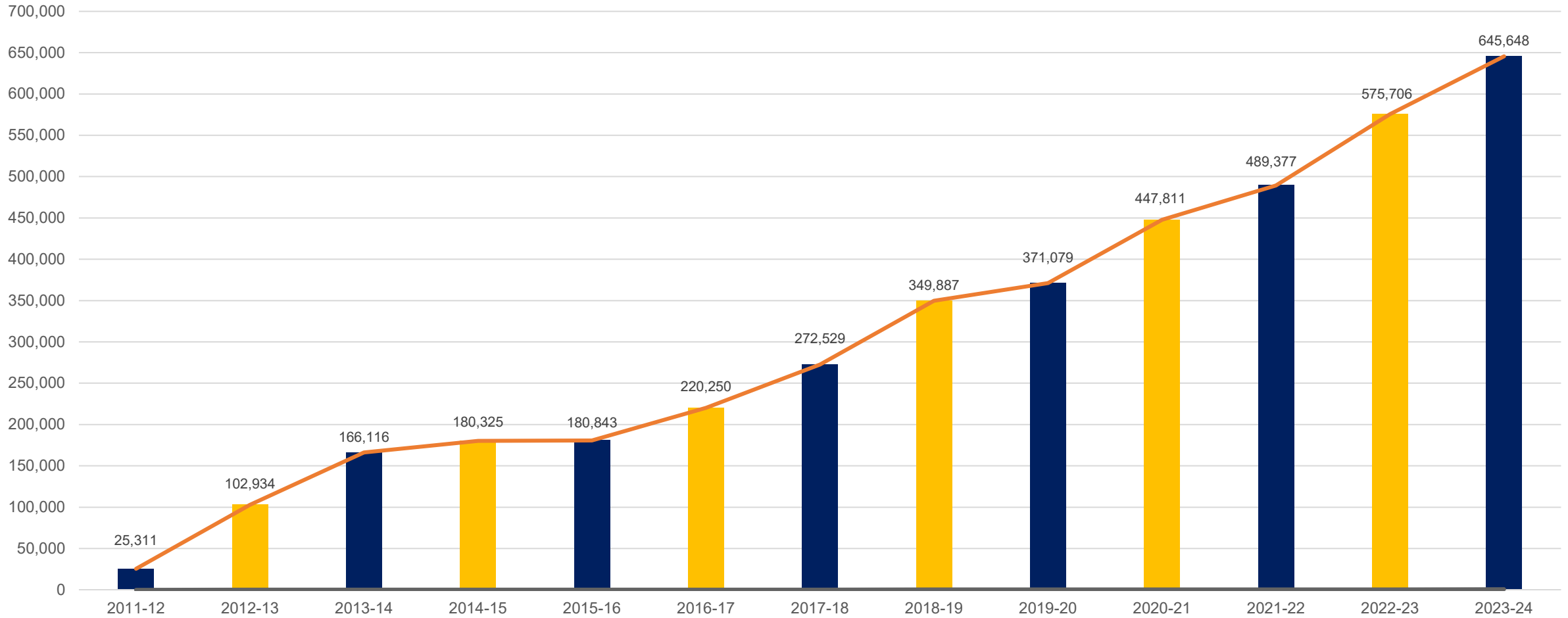


Residual payments to Special Districts include funds attributable to debt service overrides not required for Agency debt service per SB107. Residual payments to Local Education Agencies include allocations of residual from ERAF in the amount of \$137.6 million.



Residual Distributions to ATEs by Year

Total Countywide Residual Distributions (in thousands)



RPTTF Distribution Recap

RPTTF Distribution Type	FY 2022-23*	FY 2023-24**	Δ
Collections***	\$ 1,100,890,416	\$ 1,222,771,871	11.1%
Administrative	(11,799,452)	(13,662,580)	15.8%
Passthrough	(344,540,510)	(387,478,296)	12.5%
ROPS – Enforceable Obligations	(166,012,737)	(173,595,681)	4.6%
ROPS – Admin Allowance	(2,831,589)	(2,387,079)	(15.7%)
Residual	(575,706,128)	(645,648,235)	12.1%
Remaining Balance	\$ -	\$ -	

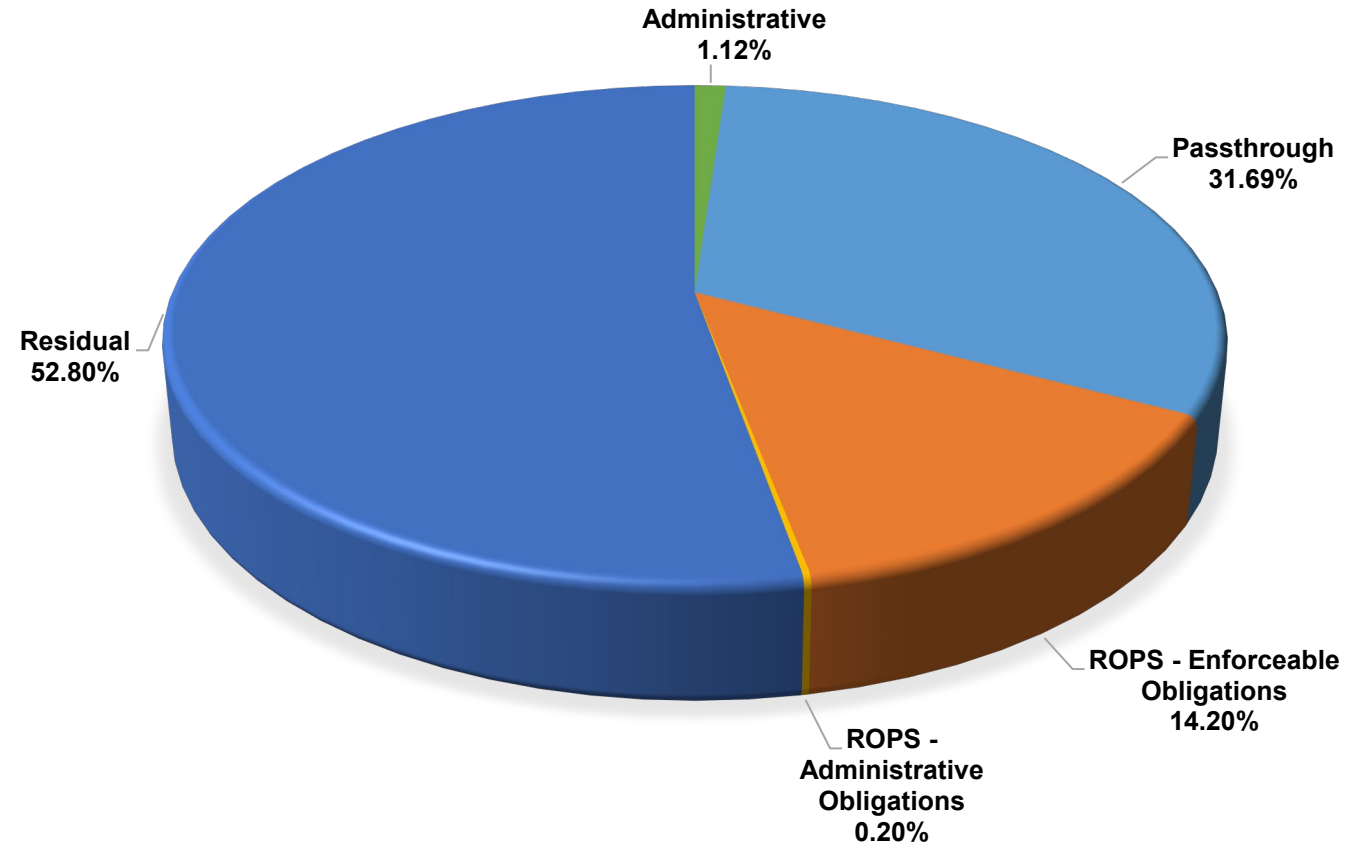
*RPTTF Distributions from ROPS 22-23B and ROPS 23-24A cycles.
 ** RPTTF Distributions from ROPS 23-24B and ROPS 24-25A cycles.
 ***RPTTF Collections does not equal the Collections amount reported on Slide 5. The RPTTF “B” Cycle distribution uses revenue from two fiscal years. As a result, a portion of the Revenue reported on Slide 5 is held until the “B” cycle distribution is made in December of the following fiscal year.



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	

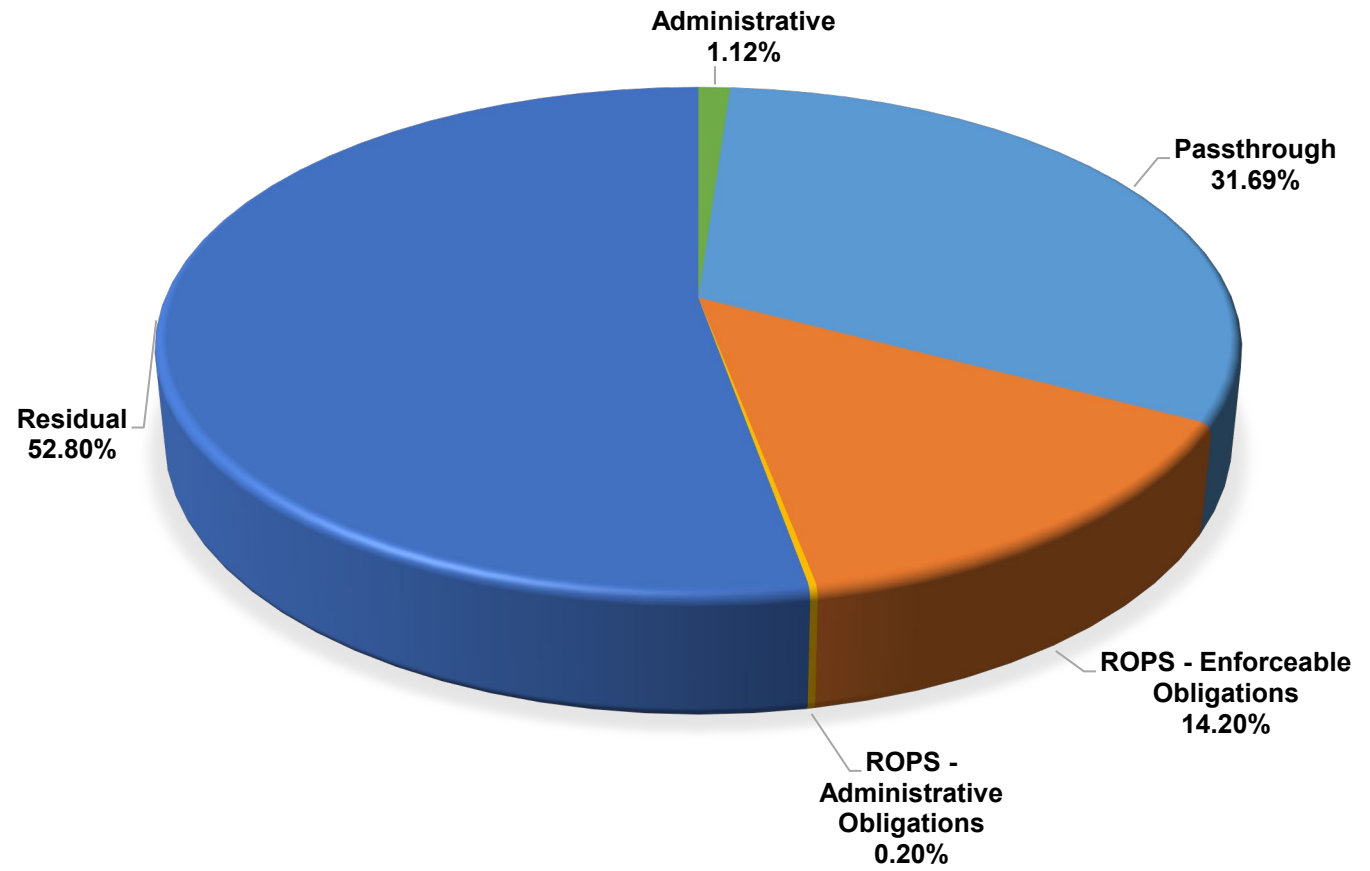
RPTTF DISTRIBUTION - FY 22-23



RPTTF Distribution Recap – FY 2023-24

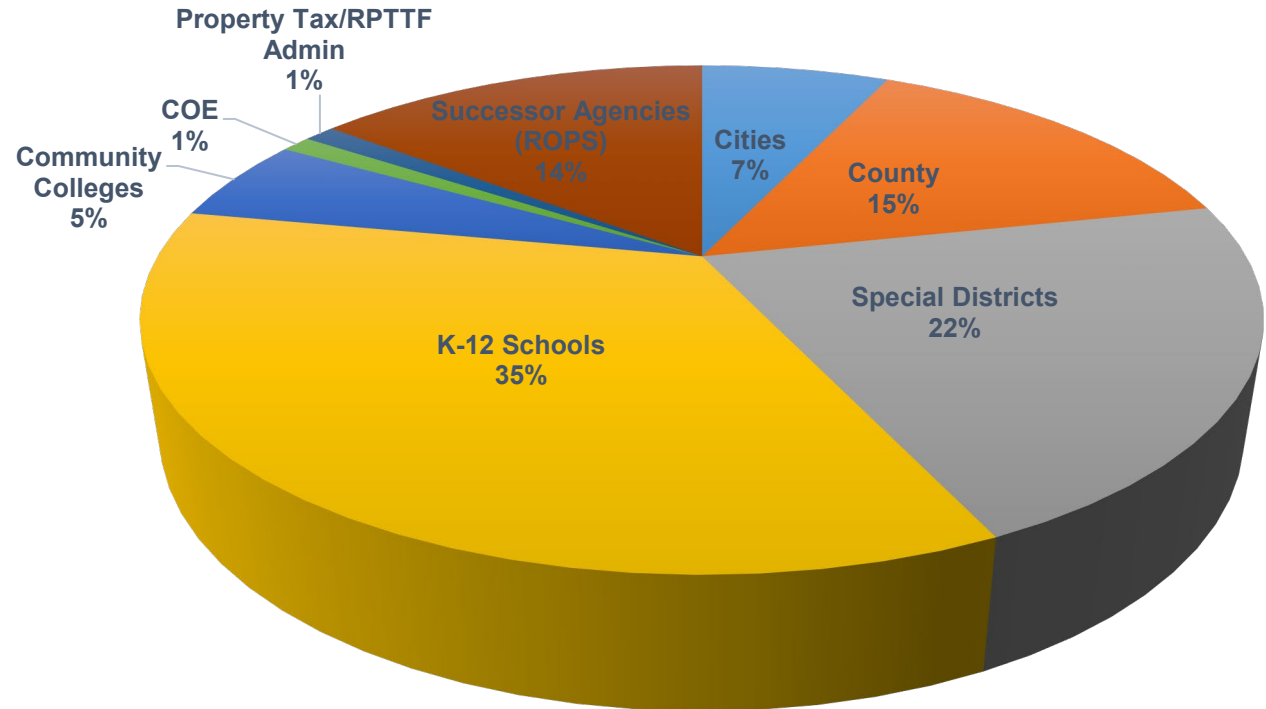
RPTTF Distribution	Total	% of Share
Administrative	\$ 13,662,580	1.12%
Passthrough	387,478,296	31.69%
ROPS – Enforceable Obligations	173,595,681	14.20%
ROPS – Administrative Allowance	2,387,079	0.20%
Residual	645,648,235	52.80%
Total RPPTF Distribution	1,222,771,871	

RPTTF DISTRIBUTION - FY 23-24



RPTTF Distribution Recap by Taxing Entities – FY 2023-24

Taxing Entities	2023-24	% of share
Cities	83,936,819	7%
County	180,061,954	15%
Special Districts	263,734,913	22%
K-12 Schools	426,315,165	35%
Community Colleges	66,099,239	5%
COE	12,978,442	1%
Property Tax/RPTTF Admin	13,662,580	1%
Successor Agencies (ROPS)	175,982,760	14%
\$	1,222,771,872	100%





Auditor-Controller/Treasurer/Tax Collector

RDA Dissolution –Wind-Down Activities

- Outstanding enforceable obligations
- Property Disposition
- Successor Agency Dissolution

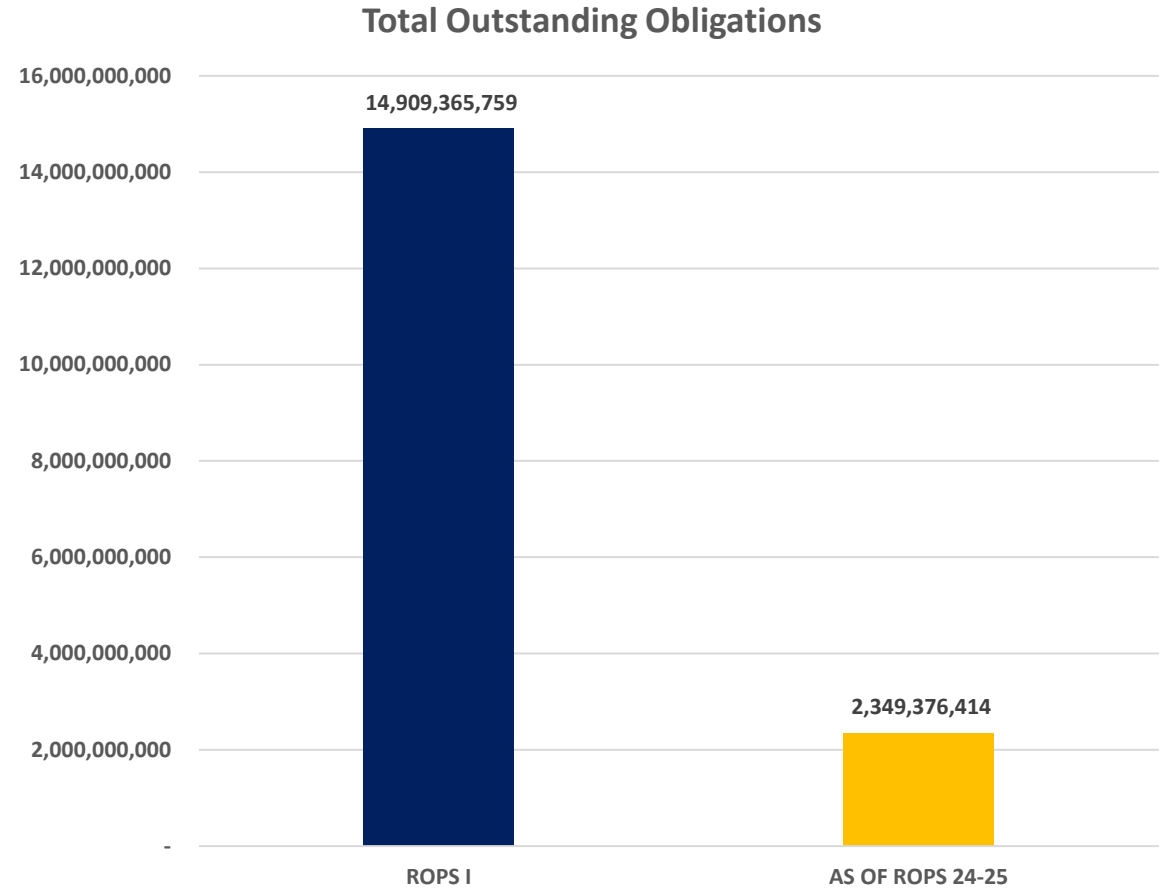
Status on Dissolution Actions Approved by CWOB in FY2023-24

Other Dissolution Items					
Ref. #	SA	Date	Purpose	Est. Transaction Amount	Result
2.1	Needles	7/10/2023	Property Disposition	\$ --	Approved by DOF on 9/8/2023
2.2	Upland	9/14/2023	Last and Final ROPS	12,764,364	Approved by DOF on 11/29/2023. Total ROPS approved of \$12,764,364.
2.3	Adelanto	1/11/2024	Bond Proceeds Expenditure Agreement	3,139,426	Denied by DOF on 3/14/2024. DOF noted that bond proceeds were deposited in City's general pooled fund. SA could not provide documentation showing that the funds were restricted for the SA.
2.4	Chino	1/11/2024	Last and Final ROPS	51,678,906	Approved by DOF on 3/28/2024. Total ROPS approved of \$49,144,431.
2.5	Needles	1/11/2024	Request to Dissolve	--	Approved by DOF on 2/23/2024
2.6	Redlands	1/11/2024	Request to Dissolve	--	Approved by DOF on 3/5/2024
2.7	Adelanto	3/7/2024	Cooperative Agreement	1,555,298	Denied by DOF on 4/26/2024. DOF determined the Agreement was between the City of Adelanto and the City of Victorville. The RDA was not a party to the Agreement.
2.8	Fontana	4/4/2024	Property Disposition	623,505	Item was initially denied by CWOB on 3/7/2024. SA brought revised item back to CWOB, approved on 4/4/2024. Approved by DOF on 6/17/2024.
2.9	Redlands	6/10/2024	Final Dissolution	--	Approved by DOF on 7/2/2024



Successor Agency Total Outstanding Obligations

SUCCESSOR AGENCY	ROPS I	ROPS 24-25	Δ (ROPS I – ROPS 24-25)
ADELANTO	\$ 83,421,891	\$ 90,804,339	-8.85%
APPLE VALLEY	114,508,155	42,540,875	62.85%
BARSTOW	13,623,950	-	100%
BIG BEAR LAKE	18,721,973	4,245,764	77.32%
CHINO	337,753,403	51,678,906	84.70%
COLTON	97,127,430	6,809,101	92.99%
FONTANA	3,114,150,312	332,847,076	89.31%
GRAND TERRACE	223,270,998	-	100%
HESPERIA	807,397,826	127,683,278	84.19%
HIGHLAND	153,267,567	46,830,093	69.45%
IVDA	997,440,571	351,718,281	64.74%
LOMA LINDA	185,066,948	24,653,492	86.68%
MONTCLAIR	180,841,592	30,081,560	83.37%
NEEDLES	3,368,670	-	100%
ONTARIO	1,948,205,272	18,984,789	99.03%
RANCHO CUCAMONGA	840,001,062	264,513,394	68.51%
REDLANDS	89,652,518	-	100%
RIALTO	850,529,953	148,562,844	82.53%
SAN BERNARDINO CITY	1,259,858,789	31,292,658	97.52%
SB COUNTY	229,864,254	72,716,026	68.37%
TWENTY-NINE PALMS*	53,716,029	16,823,100	68.68%
UPLAND	44,478,005	12,764,364	71.30%
VICTORVILLE*	975,115,035	52,935,432	94.57%
VVEDA*	2,246,265,800	601,538,408	73.22%
YUCAIPA	20,122,578	9,539,753	52.59%
YUCCA VALLEY	21,595,178	9,812,881	54.56%
TOTAL IN THOUSANDS	\$ 14,909,365,759	\$ 2,349,376,414	84.24%



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 (dissolved), 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	92	381
	SOLD - PROCEEDS NOT REMITTED TO ATC*	82	
	PENDING SALE	207	
TRANSFER PURSUANT TO ENFORCEABLE OBLIGATION	SOLD - PROCEEDS USED TO PAY ENFORCEABLE OBLIGATION	16	19
	TRANSFERRED TO CITY	3	
TOTAL		939	939



Outstanding Properties by Successor Agency

SUCCESSOR AGENCY	Property Disposition Type			Total
	Future Development	Government Purpose	Sale of Property	
ADELANTO	0	2	2	4
APPLE VALLEY	0	0	0	0
BARSTOW	0	1	3	4
BIG BEAR LAKE	0	0	0	0
CHINO	0	0	0	0
COLTON	0	0	0	0
FONTANA	0	0	0	0
HESPERIA	0	10	6	16
HIGHLAND	0	0	0	0
IVDA	0	0	8	8
LOMA LINDA	0	0	0	0
MONTCLAIR	0	1	0	1
ONTARIO	1	0	16	17
RANCHO CUCAMONGA	0	0	0	0
RIALTO	23	0	4	27
SAN BERNARDINO CITY	2	0	74	76
SB COUNTY	50	1	92	143
TWENTY-NINE PALMS	0	0	0	0
UPLAND	0	0	0	0
VICTORVILLE	1	0	2	3
VVEDA	0	0	0	0
YUCAIPA	0	0	0	0
YUCCA VALLEY	0	0	0	0
TOTAL	77	15	207	299

- Adelanto (4)
- Barstow (4)
- Hesperia (16)
- IVDA (8)
- Montclair (1)
- Ontario (17)
- Rialto (27)
- San Bernardino City (76)
- San Bernardino County (143)
- Victorville (3)

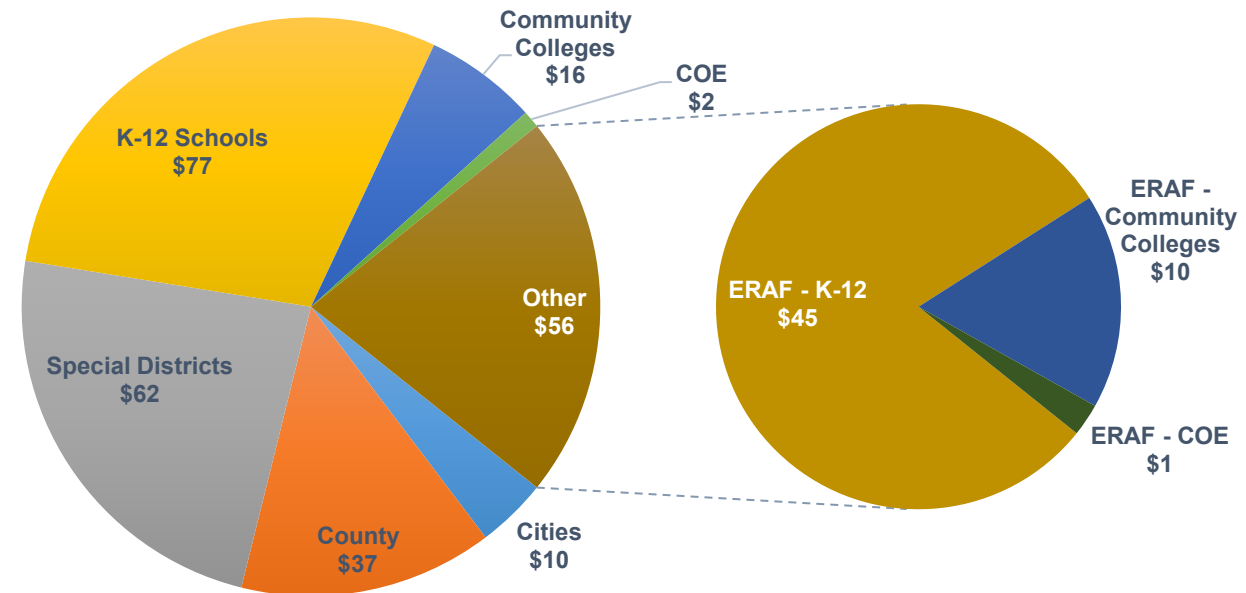


Property Dispositions / Asset Liquidation Disbursements

- In FY2023-24, proceeds for two (2) parcels were received and distributed to ATEs by ATC. Additionally, remaining PPA funds from the Redlands Successor Agency were remitted prior to dissolution.

Agency Type	Asset Liquidation	% of Total Distribution
Cities	\$ 10,286	4%
County	36,963	14%
Special Districts	61,679	24%
K-12 Schools	76,753	29%
Community Colleges	16,438	6%
COE	2,487	1%
ERAF - K-12	44,905	17%
ERAF - Community Colleges	9,612	4%
ERAF - COE	1,454	1%
Total Distributed Remittances	260,577	100%
Total Remittance Distributions to K-14 Schools	\$ 151,648	
Percentage of Remittance Distributions to K-14 Schools	58%	

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



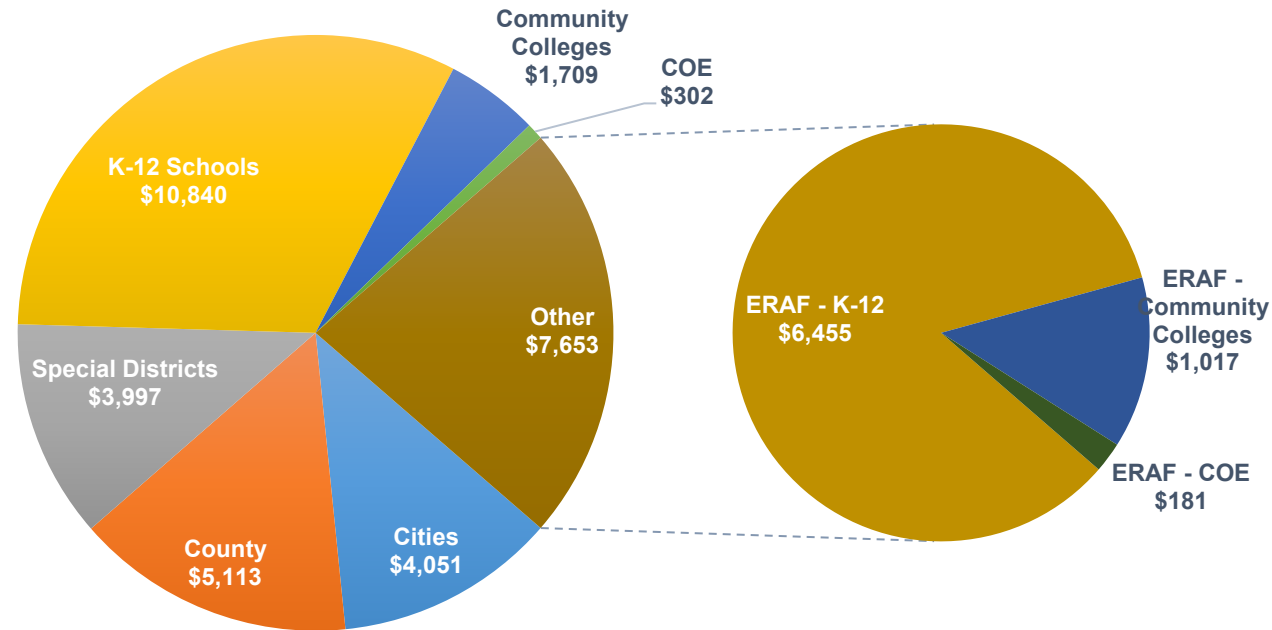
Both parcels are from sale of property.



- Total Property Disposition/Asset Liquidation Amount During RDA Dissolution

Agency Type	Asset Liquidation	% of Total Distribution
Cities	\$ 4,050,638	12%
County	5,113,310	15%
Special Districts	3,997,427	12%
K-12 Schools	10,839,515	32%
Community Colleges	1,708,553	5%
COE	302,184	1%
ERAF - K-12	6,455,467	19%
ERAF - Community Colleges	1,017,478	3%
ERAF - COE	180,525	1%
Total Distributed Remittances	33,665,097	100%
Total Remittance Distributions to K-14 Schools	\$ 20,503,722	
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)



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



- Last and Final Recognized Obligation Payment Schedules
 - Pursuant to HSC section 34191.6(a), beginning January 1, 2016, agencies that have received a Finding of Completion may submit a Last and Final ROPS if all the following conditions are met:
 - The remaining debt is limited to administrative costs and payments pursuant to enforceable obligations with defined payment schedules including, but not limited to, debt service, loan agreements, and contracts.
 - All remaining obligations have been previously listed on the ROPS and approved for payment by Finance pursuant to HSC section 34177(m) or (o).
 - The agency is not a party to outstanding/unresolved litigation, except as specified in HSC section 34191.6(a)(3).
 - Last and Final ROPS may only be amended two times pursuant to HSC Section 34191.6(c)(2).
 - Currently, six (6) Agencies have approved Last and Final ROPS:
 - Chino
 - 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	No Outstanding/Unresolved Litigation (to be confirmed with Successor Agency)	May consider working on their Last and Final ROPS
Apple Valley	Yes	Yes	Yes	Yes
Big Bear Lake	Yes	Yes	Yes	Yes
Hesperia	Yes	Yes	Yes	Yes
IVDA	Yes	Yes	Yes	Yes
Montclair	Yes	Yes	Yes	Yes
Ontario	Yes	Yes	Yes	Yes
Rialto	Yes	Yes	Yes	Yes
Yucaipa	Yes	Yes	Yes	Yes
Total				8
Adelanto	No	Yes	No	No
Fontana	No	No	Yes	No
Loma Linda	No	Yes	Yes	No
Rancho Cucamonga	No	Yes	Yes	No
San Bernardino City	No	Yes	No	No
San Bernardino County	No	Yes	Yes	No
Victorville	No	Yes	Yes	No
VVEDA	No	No	Yes	No
Total				8

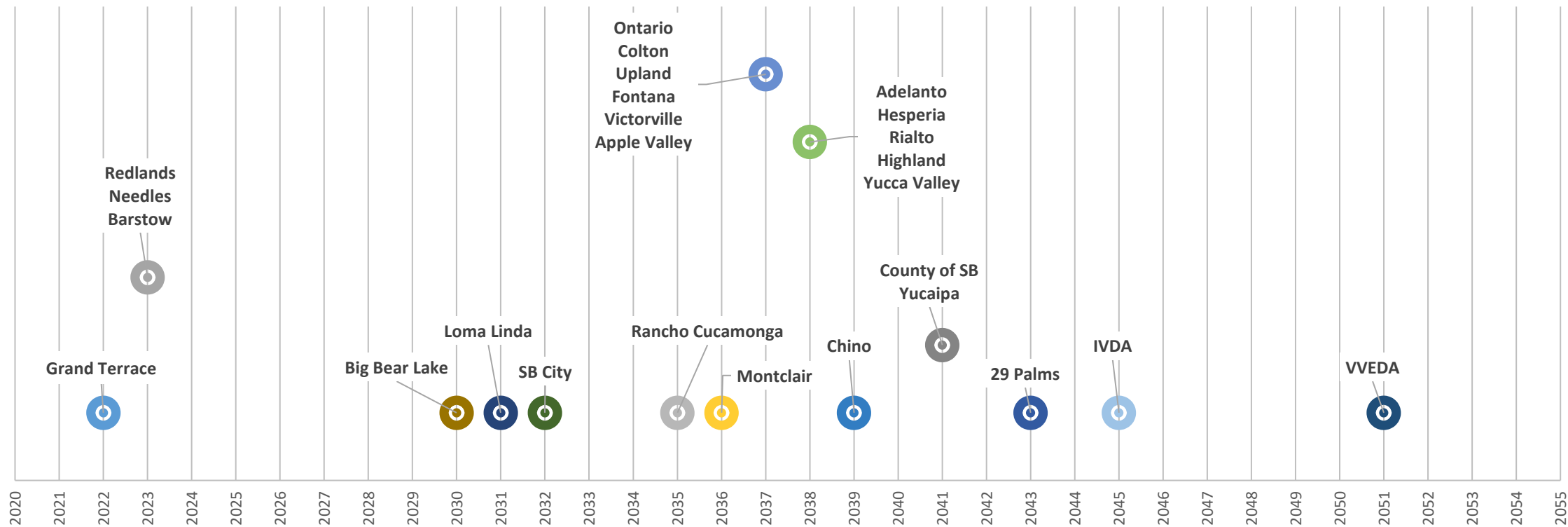


- Per HSC 34187, an Agency can submit request to CWOB to dissolve when the following conditions are met:
 - All of the enforceable obligations on the Recognized Obligation Payment Schedule (ROPS) have been retired or paid off
 - All real property has been disposed of pursuant to HSC section 34181 or 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
- Three (3) Agencies have completed the dissolution process:
 - Grand Terrace
 - Needles
 - Redlands



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; Redlands dissolved in June 2024 and Needles dissolved in July 2024.
- One (1) Successor Agency was scheduled to be dissolved in FY 2023-24 - Barstow. SA has properties to dispose of prior to dissolving



Status of California Successor Agency Dissolution

Southern California

Region	No. of Successor Agencies	No. of Dissolved Successor Agencies		No. of Active Successor Agencies	
		Agencies	%	Agencies	%
Bay Area	75	11	15%	64	85%
Central CA	68	13	19%	55	81%
Northern CA	58	12	21%	46	79%
Southern CA	200	19	10%	181	91%
Total	401	55	14%	346	86%

Region	Successor	Dissolved
Imperial	7	
Inyo	1	1
Kern	9	
Los Angeles	71	6
Orange	25	4
Riverside	25	1
San Bernardino	26	3
San Diego	17	
Santa Barbara	7	3
Ventura	12	1
Total	200	19



Region	22-23	23-24	▲
Bay Area	10	11	1
Central CA	11	13	2
Northern CA	10	12	2
Southern CA	12	19	7
Total	43	55	12

Source: dof.ca.gov/programs/redevelopment/successor-agency-dissolution/former-rdas-dissolved/
 (DOF Dissolved Successor Agencies As of October 16, 2024)



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 Needles – Property Disposition**
- **2.2 Upland – Last and Final ROPS**
- **2.3 Adelanto – Bond Proceeds Expenditure Agreement**
- **2.4 Chino – Last and Final ROPS**
- **2.5 Needles – Request to Dissolve**
- **2.6 Redlands – Request to Dissolve**
- **2.7 Adelanto – Cooperative Agreement**
- **2.8 Fontana – Property Disposition**
- **2.9 Redlands – Final Dissolution**



Transmitted via e-mail

April 12, 2024

Gil Keinan, Managing Director
City of Adelanto
11600 Air Expressway
Adelanto, CA 92301

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on February 1, 2024. Finance has completed its review of the ROPS 24-25.

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

- Item No. 2 – Adelanto Public Financing Authority, Local Agency 1995A Taxable Subordinated Revenue Bonds in the requested amount of \$1,319,460 has been partially adjusted. The Agency requested \$781,908 from Other Funds and \$537,552 from the Redevelopment Property Tax Trust Fund (RPTTF) in error. According to the debt service schedule provided by the Agency, the ROPS 24-25 period payment should be \$1,273,560 from Reserve Balances, and the final payment for the July 1, 2025 through June 30, 2025 (ROPS 25-26) period requested in advance should be \$1,366,800 from RPTTF. Because the Agency has \$740,650 held in the trustee reserves, the total RPTTF request for the ROPS 25-26 period should be \$626,150 (\$1,366,800 - \$740,650). Therefore, to accurately reflect the correct debt service payments, Finance made adjustments in the amounts specified in the table on the following page.
- Item No. 3 – Adelanto Public Financing Authority, Local Agency Second Subordinated 1995B Revenue Bonds in the requested amount of \$1,234,198 has been partially adjusted. The Agency requested \$1,234,198 from RPTTF in error. According to the debt service schedule provided by the Agency, the ROPS 24-25 period payment should be \$1,257,036 from Reserve Balances. Further, the ROPS 25-26 payment requested in advance should be \$1,251,360 from RPTTF. Therefore, to accurately reflect the correct debt service payments, Finance made adjustments in the amounts specified in the table on the following page.

- Item No. 4 – Adelanto Public Financing Authority, Local Agency Third Subordinated 1995C Revenue Bonds in the requested amount of \$1,870,508 has been partially adjusted. The Agency requested \$1,870,508 from RPTTF in error. According to the debt service schedule provided by the Agency, the ROPS 24-25 period payment should be \$919,939 from Reserve Balances, and the ROPS 25-26 payment requested in advance should be \$1,900,702 from RPTTF. Therefore, to accurately reflect the correct debt service payments, Finance made adjustments in the amounts specified in the table below.
- Item No. 5 – Adelanto Improvement Project, Area No. 3. 2007 Bonds in the requested amount of \$145,200 has been partially adjusted. The Agency requested \$145,200 from RPTTF in error. According to the debt service schedule provided by the Agency, the ROPS 24-25 period payment should be \$248,900 from Reserve Balances, and the ROPS 25-26 period payment requested in advance should be \$247,300 from RPTTF. Therefore, to accurately reflect the correct debt service payments, Finance made adjustments in the amounts specified in the table below.

Item No.	Obligation Name	Requested RPTTF	Requested Other Funds	Adjustments to RPTTF	Authorized RPTTF	Authorized Other Funds	Authorized Reserve Balances	Total Authorized
2	1995A Bonds	\$ 537,552	\$781,908	\$88,598	\$ 626,150	\$0	\$1,273,560	\$1,899,710
3	1995B Bonds	1,234,198	0	17,162	1,251,360	0	1,257,036	2,508,396
4	1995C Bonds	1,870,508	0	30,194	1,900,702	0	919,939	2,820,641
5	2007 Bonds	145,200	0	102,100	247,300	0	248,900	496,200
	Totals	\$3,787,458	\$781,908	\$238,054	\$4,025,512	\$0	\$3,699,435	\$7,724,947

- Item No. 31 – Excess Bond Proceeds in the total outstanding amount of \$3,139,426 is not allowed. Oversight Board (OB) Resolution No. 2024-01, approving the Agency's bond proceeds expenditure agreement between the City of Adelanto (City) and the Agency providing for the transfer of excess bond proceeds to the City for bond-eligible purposes; directing the transfer of such funds to the City; and making certain findings in connection therewith was denied in our letter dated March 14, 2024. It is our understanding that \$3,056,314 of bond proceeds were deposited in the City's general pooled fund on June 30, 2008. Further, the Agency could not provide documentation showing the \$3,056,314 within the general pooled fund as being restricted for the Agency. Therefore, there are no excess bond proceeds to be transferred. Therefore, the requested amount of \$3,139,426 is not eligible for Bond Proceeds.
- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the OB 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$4,200,770, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 24-25, 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl L. McCormick". The signature is written in a cursive style.

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Josh Giosa, Consultant, City of Adelanto
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,496,959	\$ 1,323,499	\$ 3,820,458
Administrative RPTTF Requested	74,723	74,722	149,445
Total RPTTF Requested	2,571,682	1,398,221	3,969,903
RPTTF Requested	2,496,959	1,323,499	3,820,458
<u>Adjustment(s)</u>			
Item No. 2	88,598	0	88,598
Item No. 3	(365,338)	382,500	17,162
Item No. 4	30,630	(436)	30,194
Item No. 5	51,050	51,050	102,100
	(195,060)	433,114	238,054
RPTTF Authorized	2,301,899	1,756,613	4,058,512
Administrative RPTTF Authorized	74,723	74,722	149,445
ROPS 21-22 prior period adjustment (PPA)	(7,187)	0	(7,187)
Total RPTTF Approved for Distribution	\$ 2,369,435	\$ 1,831,335	\$ 4,200,770



Transmitted via e-mail

March 22, 2024

Doug Robertson, Town Manager
City of Apple Valley
14955 Dale Evans Parkway
Apple Valley, CA 92307

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 29, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$1,001,553, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Margaret DeMauro, Finance Analyst, City of Apple Valley
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 442,677	\$ 432,200	\$ 874,877
Administrative RPTTF Requested	145,000	0	145,000
Total RPTTF Requested	587,677	432,200	1,019,877
RPTTF Authorized	442,677	432,200	874,877
Administrative RPTTF Authorized	145,000	0	145,000
ROPS 21-22 prior period adjustment (PPA)	(18,324)	0	(18,324)
Total RPTTF Approved for Distribution	\$ 569,353	\$ 432,200	\$ 1,001,553



Transmitted via e-mail

March 15, 2024

Kelly Ent, Chief Financial Officer
City of Big Bear Lake
PO Box 10000
Big Bear Lake, CA 92315

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 22, 2024. Finance has completed its review of the ROPS 24-25.

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

- Item No. 2 – 2005 Revenue Bonds in the amount of \$563,468. The Agency inadvertently requested Reserve Balances in excess of those available to the Agency. To address this, the requested amount for the July 1, 2024 through December 31, 2024 period (ROPS A period) has been adjusted to decrease the requested Reserve Balances by \$455 and increase the Redevelopment Property Tax Trust Fund (RPTTF) funding by \$455 to \$551,410. The requested \$12,058 in RPTTF funding for the January 1, 2025 through June 30, 2025 period (ROPS B period) is approved as requested.
- 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$1,177,205, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the ROPS A period, and one distribution for the ROPS B period, based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 24-25, 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 24-25. 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 24-25 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 24-25 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.

Kelly Ent
March 15, 2024
Page 3

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Kimberly Graf, Finance Manager, City of Big Bear Lake
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 877,647	\$ 49,558	\$ 927,205
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	1,002,647	174,558	1,177,205
RPTTF Requested	877,647	49,558	927,205
<u>Adjustment(s)</u>			
Item No. 2	455	0	455
RPTTF Authorized	878,102	49,558	927,660
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 21-22 prior period adjustment (PPA)	(455)	0	(455)
Total RPTTF Approved for Distribution	\$ 1,002,647	\$ 174,558	\$ 1,177,205



Transmitted via e-mail

March 28, 2024

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

Last and Final Recognized Obligation Payment Schedule Determination

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Chino Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on January 22, 2024. Finance has completed its review of the Agency's Last and Final ROPS.

Based on our review, Finance approves all items listed on the Last and Final ROPS. However, Finance notes the following:

- Item No. 62 - 2019 Bond Payments. The Agency is requesting to use \$168,965 in Other Funds every year in the Last and Final ROPS to partially fund this obligation, as the Agency is receiving loan repayments from the Chino Valley Independent Fire District. The loan repayments are not subject to a specific repayment schedule. Therefore, the Agency may receive loan repayments less than or exceeding the \$168,965 requested in Other Funds. Should the Agency possess excess Other Funds, HSC section 34191.6 (c) (3) requires any revenues, interest, and earnings, including the Chino Valley Independent Fire District loan repayments, not authorized for use pursuant to the approved Last and Final ROPS, to be remitted to the County Auditor-Controller (CAC) for distribution to the taxing entities.

The Agency's maximum approved Redevelopment Property Tax Trust Fund (RPTTF) distribution for the Last and Final ROPS is \$49,144,431, 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). Additionally, 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 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, and all outstanding litigation has been resolved, the Agency shall, within 30 days of meeting these conditions, submit to the Oversight Board (OB) a request to formally dissolve. The OB shall approve the request within 30 days and submit the request for Finance's review.

Pursuant to HSC section 34177 (o) (1), the Agency also submitted ROPS 24-25 to Finance on January 22, 2024. Because Finance is approving the Agency's Last and Final ROPS, Finance's approval of the Agency's ROPS 24-25 is no longer necessary and Finance will not be issuing a ROPS 24-25 determination letter. The Agency's payment of approved enforceable obligations should be in accordance with the approved Last and Final ROPS beginning with the ROPS 24-25 period.

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,



for Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Caryl Wheeler, Management Analyst, City of Chino
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, 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	43,605,533	0	43,605,533	5,538,898	0	5,538,898	\$ 49,144,431
Total adjustments	0	0	0	0	0	0	0
Totals	43,605,533	0	43,605,533	5,538,898	0	5,538,898	49,144,431
Total RPTTF approved for distribution							
ROPS 24-25	2,475,645	0	2,475,645	705,418	0	705,418	3,181,063
ROPS 25-26	2,513,253	0	2,513,253	661,185	0	661,185	3,174,438
ROPS 26-27	2,559,020	0	2,559,020	624,524	0	624,524	3,183,544
ROPS 27-28	2,602,359	0	2,602,359	576,396	0	576,396	3,178,755
ROPS 28-29	2,649,231	0	2,649,231	526,176	0	526,176	3,175,407
ROPS 29-30	2,699,011	0	2,699,011	473,568	0	473,568	3,172,579
ROPS 30-31	2,798,903	0	2,798,903	421,515	0	421,515	3,220,418
ROPS 31-32	2,981,700	0	2,981,700	374,918	0	374,918	3,356,618
ROPS 32-33	3,035,103	0	3,035,103	326,610	0	326,610	3,361,713
ROPS 33-34	3,084,295	0	3,084,295	276,678	0	276,678	3,360,973
ROPS 34-35	3,136,863	0	3,136,863	224,951	0	224,951	3,361,814
ROPS 35-36	3,185,136	0	3,185,136	171,513	0	171,513	3,356,649
ROPS 36-37	3,236,698	0	3,236,698	116,280	0	116,280	3,352,978
ROPS 37-38	3,291,465	0	3,291,465	59,166	0	59,166	3,350,631
ROPS 38-39	3,356,851	0	3,356,851	0	0	0	3,356,851
Total	43,605,533	0	43,605,533	5,538,898	0	5,538,898	\$ 49,144,431



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 15, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 23, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$35,763,268, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

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

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 15,562,244	\$ 20,044,364	\$ 35,606,608
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	15,687,244	20,169,364	35,856,608
RPTTF Authorized	15,562,244	20,044,364	35,606,608
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 21-22 prior period adjustment (PPA)	(93,340)	0	(93,340)
Total RPTTF Approved for Distribution	\$ 15,593,904	\$ 20,169,364	\$ 35,763,268



Transmitted via e-mail

March 22, 2024

Anne Duke, Deputy Finance Director
City of Hesperia
9700 Seventh Avenue
Hesperia, CA 92345

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 23, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$9,791,073, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Shirley Domacio-Calderon, Accountant, City of Hesperia
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 6,924,281	\$ 2,776,409	\$ 9,700,690
Administrative RPTTF Requested	57,653	57,653	115,306
Total RPTTF Requested	6,981,934	2,834,062	9,815,996
RPTTF Authorized	6,924,281	2,776,409	9,700,690
Administrative RPTTF Authorized	57,653	57,653	115,306
ROPS 21-22 prior period adjustment (PPA)	(24,923)	0	(24,923)
Total RPTTF Approved for Distribution	\$ 6,957,011	\$ 2,834,062	\$ 9,791,073



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 29, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 30, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$16,891,698, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



for Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Alka Chudasama, Assistant Director of Finance, Inland Valley Development Agency
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 8,324,705	\$ 8,324,444	\$ 16,649,149
Administrative RPTTF Requested	163,200	163,200	326,400
Total RPTTF Requested	8,487,905	8,487,644	16,975,549
RPTTF Authorized	8,324,705	8,324,444	16,649,149
Administrative RPTTF Authorized	163,200	163,200	326,400
ROPS 21-22 prior period adjustment (PPA)	(83,851)	0	(83,851)
Total RPTTF Approved for Distribution	\$ 8,404,054	\$ 8,487,644	\$ 16,891,698



Transmitted via e-mail

March 15, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 24, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The County Auditor-Controller's review of the PPA form submitted by the Agency resulted in no PPA.

The Agency's maximum approved RPTTF distribution for the reporting period is \$4,881,862, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

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

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,368,450	\$ 2,358,412	\$ 4,726,862
Administrative RPTTF Requested	77,500	77,500	155,000
Total RPTTF Requested	2,445,950	2,435,912	4,881,862
RPTTF Authorized	2,368,450	2,358,412	4,726,862
Administrative RPTTF Authorized	77,500	77,500	155,000
Total RPTTF Approved for Distribution	\$ 2,445,950	\$ 2,435,912	\$ 4,881,862



Transmitted via e-mail

April 5, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 19, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$1,646,326, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Claudia Ramirez, Finance Supervisor, City of Montclair
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 440,727	\$ 1,719,879	\$ 2,160,606
Administrative RPTTF Requested	39,784	39,784	79,568
Total RPTTF Requested	480,511	1,759,663	2,240,174
RPTTF Authorized	440,727	1,719,879	2,160,606
Administrative RPTTF Authorized	39,784	39,784	79,568
ROPS 21-22 prior period adjustment (PPA)	(480,511)	(113,337)	(593,848)
Total RPTTF Approved for Distribution	\$ 0	\$ 1,646,326	\$ 1,646,326

	A	B	C
1	Enter Agency Code here ----->	RS13	
2		Montclair	
3	ROPS 24-25A Non-Admin. RPTTF Authorized	440,727.00	
4	ROPS 21-22 Non-Admin. RPTTF Prior Period Adjustment	(440,727.00)	
5	ROPS 21-22 Non-Admin. RPTTF Excess Prior Period Adjustment	(113,337.00)	*
6	ROPS 24-25A Non-Admin. RPTTF Approved for Distribution	-	
7			
8	ROPS 24-25A Administrative RPTTF Authorized	39,784.00	
9	ROPS 21-22 Administrative RPTTF Prior Period Adjustment	(39,784.00)	
10	ROPS 24-25A Administrative RPTTF Approved for Distribution	-	
11			
12	ROPS 24-25A Total RPTTF Authorized	480,511.00	
13	ROPS 21-22 Total Prior Period Adjustment	(480,511.00)	
14	ROPS 21-22 Total Excess Prior Period Adjustment	(113,337.00)	*
15	ROPS 24-25A Total RPTTF Approved for Distribution	-	
16			
17	* ROPS 21-22 Excess PPA of \$113,337 will be applied to ROPS 24-25B		
18			



Transmitted via e-mail

April 12, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on February 1, 2024. Finance has completed its review of the ROPS 24-25.

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

- Item No. 138 – Administration and Overhead Allocation. The Agency requested \$250,000 for administrative costs from the Redevelopment Property Tax Trust Fund (RPTTF) in error. Therefore, with the Agency's concurrence, \$250,000 has been reclassified from RPTTF to 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$9,111,693, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 24-25, 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 24-25. 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 24-25 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 24-25 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.

Charity Hernandez
April 12, 2024
Page 3

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl L. McCormick". The signature is written in a cursive style.

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 9,053,534	\$ 471,427	\$ 9,524,961
Administrative RPTTF Requested	0	0	0
Total RPTTF Requested	9,053,534	471,427	9,524,961
RPTTF Requested	9,053,534	471,427	9,524,961
<u>Adjustment(s)</u>			
Item No. 138	(125,000)	(125,000)	(250,000)
RPTTF Authorized	8,928,534	346,427	9,274,961
Administrative RPTTF Requested	0	0	0
<u>Adjustment(s)</u>			
Item No. 138	125,000	125,000	250,000
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 21-22 prior period adjustment (PPA)	(413,268)	0	(413,268)
Total RPTTF Approved for Distribution	\$ 8,640,266	\$ 471,427	\$ 9,111,693



Transmitted via e-mail

March 22, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 9, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$27,448,766, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Noah Daniels, Finance Director, City of Rancho Cucamonga
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 22,117,462	\$ 5,486,794	\$ 27,604,256
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	22,242,462	5,611,794	27,854,256
RPTTF Authorized	22,117,462	5,486,794	27,604,256
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 21-22 prior period adjustment (PPA)	(405,490)	0	(405,490)
Total RPTTF Approved for Distribution	\$ 21,836,972	\$ 5,611,794	\$ 27,448,766



Transmitted via e-mail

March 29, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on February 1, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$10,833,947, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 form submitted by the Agency and this determination letter will be posted on our website:

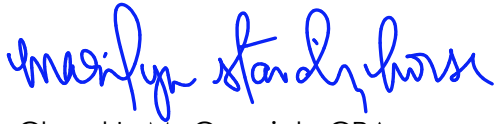
<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



for Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Margaret Herrero, Deputy Director of Finance, City of Rialto
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 7,955,728	\$ 2,808,658	\$ 10,764,386
Administrative RPTTF Requested	57,086	57,086	114,172
Total RPTTF Requested	8,012,814	2,865,744	10,878,558
RPTTF Authorized	7,955,728	2,808,658	10,764,386
Administrative RPTTF Authorized	57,086	57,086	114,172
ROPS 21-22 prior period adjustment (PPA)	(44,611)	0	(44,611)
Total RPTTF Approved for Distribution	\$ 7,968,203	\$ 2,865,744	\$ 10,833,947



Transmitted via e-mail

April 12, 2024

Jeannie Fortune, Deputy Director of Finance
City of San Bernardino
290 North D Street
San Bernardino, CA 92401

2024-25 Annual Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of San Bernardino Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 3, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$6,476,861, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl L. McCormick". The signature is written in a cursive, flowing style.

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Dolly Gonzales, Interim Accounting Manager, San Bernardino City
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 7,548,820	\$ 554,737	\$ 8,103,557
Administrative RPTTF Requested	40,000	15,000	55,000
Total RPTTF Requested	7,588,820	569,737	8,158,557
RPTTF Authorized	7,548,820	554,737	8,103,557
Administrative RPTTF Authorized	40,000	15,000	55,000
ROPS 21-22 prior period adjustment (PPA)	(1,681,696)	0	(1,681,696)
Total RPTTF Approved for Distribution	\$ 5,907,124	\$ 569,737	\$ 6,476,861



Transmitted via e-mail

April 12, 2024

Carrie Harmon, Director
Community Development and Housing
San Bernardino County
560 East Hospitality Lane
San Bernardino, CA 92415-0043

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 10, 2024. Finance has completed its review of the ROPS 24-25.

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

- Item No. 60 – Office Rent has been reclassified. Payments for these types of costs in the amount of \$6,000 are considered general administrative costs and have been reclassified to the Administrative Redevelopment Property Tax Trust Fund.

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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$4,915,439, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 24-25, 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Dennis Kwan, CDH Housing Finance Officer, San Bernardino County
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 1,250,349	\$ 3,603,149	\$ 4,853,498
Administrative RPTTF Requested	119,400	0	119,400
Total RPTTF Requested	1,369,749	3,603,149	4,972,898
RPTTF Requested	1,250,349	3,603,149	4,853,498
<u>Adjustment(s)</u>			
Item No. 60	(6,000)	0	(6,000)
RPTTF Authorized	1,244,349	3,603,149	4,847,498
Administrative RPTTF Requested	119,400	0	119,400
<u>Adjustment(s)</u>			
Item No. 60	6,000	0	6,000
Administrative RPTTF Authorized	125,400	0	125,400
ROPS 21-22 prior period adjustment (PPA)	(57,459)	0	(57,459)
Total RPTTF Approved for Distribution	\$ 1,312,290	\$ 3,603,149	\$ 4,915,439



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



Transmitted via e-mail

November 29, 2023

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

Last and Final Recognized Obligation Payment Schedule Determination

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Upland Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on September 18, 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 RPTTF distribution for the Last and Final ROPS is \$12,764,364, 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/>

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. 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 Kylie Oltmann, Supervisor, or Jeremy Bunting, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Audry Perez Garcia, Accounting Technician, City of Upland
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

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	\$11,876,354	\$91,650	\$11,968,004	\$704,710	\$91,650	\$796,360	\$ 12,764,364
Total adjustments	0	0	0	0	0	0	0
Totals	11,876,354	91,650	11,968,004	704,710	91,650	796,360	12,764,364
Total RPTTF approved for distribution							
ROPS 24-25	2,618,344	7,050	2,625,394	168,069	7,050	175,119	2,800,513
ROPS 25-26	2,693,469	7,050	2,700,519	104,819	7,050	111,869	2,812,388
ROPS 26-27	1,072,719	7,050	1,079,769	85,419	7,050	92,469	1,172,238
ROPS 27-28	1,095,819	7,050	1,102,869	60,244	7,050	67,294	1,170,163
ROPS 28-29	400,444	7,050	407,494	56,363	7,050	63,413	470,907
ROPS 29-30	471,563	7,050	478,613	50,588	7,050	57,638	536,251
ROPS 30-31	475,788	7,050	482,838	44,875	7,050	51,925	534,763
ROPS 31-32	482,375	7,050	489,425	38,825	7,050	45,875	535,300
ROPS 32-33	498,825	7,050	505,875	32,432	7,050	39,482	545,357
ROPS 33-34	507,432	7,050	514,482	26,032	7,050	33,082	547,564
ROPS 34-35	510,832	7,050	517,882	19,294	7,050	26,344	544,226
ROPS 35-36	519,094	7,050	526,144	12,350	7,050	19,400	545,544
ROPS 36-37	529,650	7,050	536,700	5,400	7,050	12,450	549,150
Total	\$11,876,354	\$91,650	\$11,968,004	\$704,710	\$91,650	\$796,360	\$ 12,764,364



Transmitted via e-mail

April 5, 2024

Tony Camargo, Assistant to the City Manager
City of Victorville
14343 Civic Drive
Victorville, CA 92392

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on February 1, 2024. Finance has completed its review of the ROPS 24-25.

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

- Item No. 57 – Property Acquisition Loan repayment in the amount of \$1,116,441 is partially allowed. HSC section 34191.4 (b) (3) (A) allows repayment to be equal to one-half of the increase between the ROPS residual pass-through distributed to the taxing entities in the preceding fiscal year and the ROPS residual pass-through distributed to the taxing entities in the fiscal year 2012-13 base year.

According to the San Bernardino County Auditor-Controller's (CAC) report, the ROPS residual pass-through amounts distributed to the taxing entities for fiscal year 2012-13 and 2023-24 are \$1,765,743 and \$3,159,675, respectively. Pursuant to the repayment formula, the maximum repayment amount authorized for the ROPS 24-25 period is \$696,966. Therefore, of the \$1,116,441 requested, \$419,475 is not eligible for Redevelopment Property Tax Trust Fund (RPTTF) funding.

- Item No 33. Project legal costs– Payments for these types of services requested in the amount of \$20,000 are considered general administrative costs and have been reclassified to Administrative RPTTF.

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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the CAC's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$4,309,300, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 24-25, 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 24-25. 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 24-25 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 24-25 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.

Tony Camargo
April 5, 2024
Page 3

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl L. McCormick". The signature is written in a cursive, flowing style.

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

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

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 2,648,138	\$ 1,979,835	\$ 4,627,973
Administrative RPTTF Requested	50,000	52,520	102,520
Total RPTTF Requested	2,698,138	2,032,355	4,730,493
RPTTF Requested	2,648,138	1,979,835	4,627,973
<u>Adjustment(s)</u>			
Item No. 33	(10,000)	(10,000)	(20,000)
Item No. 57	0	(419,475)	(419,475)
	(10,000)	(429,475)	(439,475)
RPTTF Authorized	2,638,138	1,550,360	4,188,498
Administrative RPTTF Requested	50,000	52,520	102,520
<u>Adjustment(s)</u>			
Item No. 33	10,000	10,000	20,000
Adjusted Administrative RPTTF	60,000	62,520	122,520
Administrative RPTTF Authorized	60,000	62,520	122,520
ROPS 21-22 prior period adjustment (PPA)	(1,718)	0	(1,718)
Total RPTTF Approved for Distribution	\$ 2,696,420	\$ 1,612,880	\$ 4,309,300



Transmitted via e-mail

April 12, 2024

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

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on December 26, 2023. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$21,962,513, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Emad Gewaily, Director of Finance (Apple Valley), Treasurer of VVEDA, City of Victor Valley
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 14,673,970	\$ 7,172,439	\$ 21,846,409
Administrative RPTTF Requested	122,772	138,400	261,172
Total RPTTF Requested	14,796,742	7,310,839	22,107,581
RPTTF Authorized	14,673,970	7,172,439	21,846,409
Administrative RPTTF Authorized	122,772	138,400	261,172
ROPS 21-22 prior period adjustment (PPA)	(145,068)	0	(145,068)
Total RPTTF Approved for Distribution	\$ 14,651,674	\$ 7,310,839	\$ 21,962,513



Transmitted via e-mail

March 29, 2024

Ryan Blackerby, Deputy Director of Finance
City of Yucaipa
34272 Yucaipa Boulevard
Yucaipa, CA 92399

2024-25 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, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 24, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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) 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$719,290, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



for Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Skyler Aubrey, Accounting Manager, City of Yucaipa
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 400,627	\$ 161,985	\$ 562,612
Administrative RPTTF Requested	81,478	81,478	162,956
Total RPTTF Requested	482,105	243,463	725,568
RPTTF Authorized	400,627	161,985	562,612
Administrative RPTTF Authorized	81,478	81,478	162,956
ROPS 21-22 prior period adjustment (PPA)	(6,278)	0	(6,278)
Total RPTTF Approved for Distribution	\$ 475,827	\$ 243,463	\$ 719,290



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.



DEPARTMENT OF
FINANCE

Gavin Newsom ■ Governor

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

Transmitted via email

September 8, 2023

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

Approval of Oversight Board Action

The City of Needles Successor Agency (Agency) notified the California Department of Finance (Finance) of its July 10, 2023 Oversight Board (OB) Resolution on July 18, 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. 2023-21, approving the transfer of real property near the intersection of I-40 and US-95 (Assessor's Parcel Number 0186-222-10-0000) to the Needles Public Utilities Authority (Authority) as exempt surplus land, is approved.

The Agency has disposed of all properties except this remnant land parcel; the Agency stated the subject property was previously used in connection with the City of Needles' sewer system operations. The Authority has requested the property to be redesignated as a governmental use site to develop the Authority's electrical power distribution substation.

On May 4, 2023, the California Department of Housing and Community Development issued a determination finding that the property qualifies as exempt surplus land under Government Code section 54221 (f) (1) (D), stating the Agency is permitted to proceed with the disposition of property to the Authority.

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

Sylvia Miledi
September 8, 2023
Page 2

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

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Barbara Dileo, Senior Accountant, City of Needles
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County



Transmitted via e-mail

November 29, 2023

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

Last and Final Recognized Obligation Payment Schedule Determination

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Upland Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on September 18, 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 RPTTF distribution for the Last and Final ROPS is \$12,764,364, 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/>

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. 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 Kylie Oltmann, Supervisor, or Jeremy Bunting, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Audry Perez Garcia, Accounting Technician, City of Upland
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County

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	\$11,876,354	\$91,650	\$11,968,004	\$704,710	\$91,650	\$796,360	\$ 12,764,364
Total adjustments	0	0	0	0	0	0	0
Totals	11,876,354	91,650	11,968,004	704,710	91,650	796,360	12,764,364
Total RPTTF approved for distribution							
ROPS 24-25	2,618,344	7,050	2,625,394	168,069	7,050	175,119	2,800,513
ROPS 25-26	2,693,469	7,050	2,700,519	104,819	7,050	111,869	2,812,388
ROPS 26-27	1,072,719	7,050	1,079,769	85,419	7,050	92,469	1,172,238
ROPS 27-28	1,095,819	7,050	1,102,869	60,244	7,050	67,294	1,170,163
ROPS 28-29	400,444	7,050	407,494	56,363	7,050	63,413	470,907
ROPS 29-30	471,563	7,050	478,613	50,588	7,050	57,638	536,251
ROPS 30-31	475,788	7,050	482,838	44,875	7,050	51,925	534,763
ROPS 31-32	482,375	7,050	489,425	38,825	7,050	45,875	535,300
ROPS 32-33	498,825	7,050	505,875	32,432	7,050	39,482	545,357
ROPS 33-34	507,432	7,050	514,482	26,032	7,050	33,082	547,564
ROPS 34-35	510,832	7,050	517,882	19,294	7,050	26,344	544,226
ROPS 35-36	519,094	7,050	526,144	12,350	7,050	19,400	545,544
ROPS 36-37	529,650	7,050	536,700	5,400	7,050	12,450	549,150
Total	\$11,876,354	\$91,650	\$11,968,004	\$704,710	\$91,650	\$796,360	\$ 12,764,364



DEPARTMENT OF
FINANCE

Gavin Newsom ■ Governor

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

Transmitted via email

March 14, 2024

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

Objection of Oversight Board Action

The City of Adelanto Successor Agency (Agency) notified the California Department of Finance (Finance) of its January 11, 2024 Oversight Board (OB) Resolution on January 29, 2024. 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. 2024-01 (Resolution), approving the Agency's bond proceeds expenditure agreement between the City of Adelanto (City) and the Agency providing for the transfer of excess bond proceeds to the City for bond-eligible purposes; directing the transfer of such funds to the City; and making certain findings in connection therewith, is not approved.

Per the Resolution, the Agency has proceeds of its Adelanto Improvement Agency 2007 Tax Allocation Bonds (2007 Bonds), issued in the original aggregate principal amount of \$3,525,000 that are not otherwise obligated for a project or other enforceable obligation (Excess Bond Proceeds). The Agency desires to transfer Excess Bond Proceeds to the City to expend for purposes consistent with applicable covenants of the 2007 Bonds.

However, it is our understanding that \$3,056,314 of bond proceeds were deposited in the City's general pooled fund on June 30, 2008. Further, the Agency could not provide documentation showing the \$3,056,314 within the general pooled fund as being restricted for the Agency. Therefore, there are no excess bond proceeds to be transferred.

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

Derik Despain
March 14, 2024
Page 2

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl L. McCormick". The signature is written in a cursive style.

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Josh Giosa, Consultant, Price Paige and Company, City of Adelanto
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County



Transmitted via e-mail

March 28, 2024

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

Last and Final Recognized Obligation Payment Schedule Determination

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Chino Successor Agency (Agency) submitted a Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on January 22, 2024. Finance has completed its review of the Agency's Last and Final ROPS.

Based on our review, Finance approves all items listed on the Last and Final ROPS. However, Finance notes the following:

- Item No. 62 - 2019 Bond Payments. The Agency is requesting to use \$168,965 in Other Funds every year in the Last and Final ROPS to partially fund this obligation, as the Agency is receiving loan repayments from the Chino Valley Independent Fire District. The loan repayments are not subject to a specific repayment schedule. Therefore, the Agency may receive loan repayments less than or exceeding the \$168,965 requested in Other Funds. Should the Agency possess excess Other Funds, HSC section 34191.6 (c) (3) requires any revenues, interest, and earnings, including the Chino Valley Independent Fire District loan repayments, not authorized for use pursuant to the approved Last and Final ROPS, to be remitted to the County Auditor-Controller (CAC) for distribution to the taxing entities.

The Agency's maximum approved Redevelopment Property Tax Trust Fund (RPTTF) distribution for the Last and Final ROPS is \$49,144,431, 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). Additionally, 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 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, and all outstanding litigation has been resolved, the Agency shall, within 30 days of meeting these conditions, submit to the Oversight Board (OB) a request to formally dissolve. The OB shall approve the request within 30 days and submit the request for Finance's review.

Pursuant to HSC section 34177 (o) (1), the Agency also submitted ROPS 24-25 to Finance on January 22, 2024. Because Finance is approving the Agency's Last and Final ROPS, Finance's approval of the Agency's ROPS 24-25 is no longer necessary and Finance will not be issuing a ROPS 24-25 determination letter. The Agency's payment of approved enforceable obligations should be in accordance with the approved Last and Final ROPS beginning with the ROPS 24-25 period.

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,



for Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Caryl Wheeler, Management Analyst, City of Chino
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, 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	43,605,533	0	43,605,533	5,538,898	0	5,538,898	\$ 49,144,431
Total adjustments	0	0	0	0	0	0	0
Totals	43,605,533	0	43,605,533	5,538,898	0	5,538,898	49,144,431
Total RPTTF approved for distribution							
ROPS 24-25	2,475,645	0	2,475,645	705,418	0	705,418	3,181,063
ROPS 25-26	2,513,253	0	2,513,253	661,185	0	661,185	3,174,438
ROPS 26-27	2,559,020	0	2,559,020	624,524	0	624,524	3,183,544
ROPS 27-28	2,602,359	0	2,602,359	576,396	0	576,396	3,178,755
ROPS 28-29	2,649,231	0	2,649,231	526,176	0	526,176	3,175,407
ROPS 29-30	2,699,011	0	2,699,011	473,568	0	473,568	3,172,579
ROPS 30-31	2,798,903	0	2,798,903	421,515	0	421,515	3,220,418
ROPS 31-32	2,981,700	0	2,981,700	374,918	0	374,918	3,356,618
ROPS 32-33	3,035,103	0	3,035,103	326,610	0	326,610	3,361,713
ROPS 33-34	3,084,295	0	3,084,295	276,678	0	276,678	3,360,973
ROPS 34-35	3,136,863	0	3,136,863	224,951	0	224,951	3,361,814
ROPS 35-36	3,185,136	0	3,185,136	171,513	0	171,513	3,356,649
ROPS 36-37	3,236,698	0	3,236,698	116,280	0	116,280	3,352,978
ROPS 37-38	3,291,465	0	3,291,465	59,166	0	59,166	3,350,631
ROPS 38-39	3,356,851	0	3,356,851	0	0	0	3,356,851
Total	43,605,533	0	43,605,533	5,538,898	0	5,538,898	\$ 49,144,431



Transmitted via e-mail

February 23, 2024

Barbara DiLeo, Acting Director of Finance
City of Needles
817 Third Street
Needles, CA 92363

Approval of Redevelopment Successor Agency Dissolution

The City of Needles Successor Agency (Agency) notified the California Department of Finance (Finance) of its January 11, 2024 Oversight Board (OB) resolution on January 24, 2024, requesting to dissolve the Agency. Pursuant to Health and Safety Code (HSC) section 34187 (d), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution 2024-12 approving the dissolution of the Agency, is approved. It is our understanding the Agency has met the conditions per HSC section 34187 (b) as follows:

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

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

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov .

Sincerely,

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Patrick Martinez, City Manager, City of Needles
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board Representative,
County of San Bernardino



Transmitted via e-mail

March 5, 2024

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

Approval of Redevelopment Successor Agency Dissolution

The City of Redlands Successor Agency (Agency) notified the California Department of Finance (Finance) of its January 11, 2024 Oversight Board (OB) resolution on February 8, 2024, requesting to dissolve the Agency. Pursuant to Health and Safety Code (HSC) section 34187 (d), Finance has completed its review of the OB action.

Based on our review and application of the law, OB Resolution 2024-14 approving the dissolution of the Agency, is approved. It is our understanding the Agency has met the conditions per HSC section 34187 (b) as follows:

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

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

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

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,

Cheryl L. McCormick, CPA
Chief, Office of Audits and Evaluations

cc: James Garland, Assistant Finance Director, City of Redlands
Cruz Esparza, Economic Development Manager, City of Redlands
Franz Zyss, Chief Deputy, Property Tax Division, San Bernardino
County/Countywide Oversight Board Representative



April 26, 2024

Gil Keinan, Managing Director
City of Adelanto
11600 Air Expressway
Adelanto, CA 92301

Objection of Oversight Board Action

The City of Adelanto Successor Agency (Agency) notified the California Department of Finance (Finance) of its March 7, 2024 Oversight Board (OB) Resolution on March 18, 2024. 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. 2024-18, approving a certain cooperative agreement as an enforceable obligation and requiring the Agency to repay the City of Victorville, is not approved.

It is our understanding that the City of Adelanto and the City of Victorville entered into a Cooperative Agreement dated April 23, 2003 (Agreement), pledging estimated funds of \$1,580,000 and \$1,610,000, respectively, to complete a construction project. The Agreement requires the City of Adelanto to reimburse the City of Victorville for project costs solely from tax increment revenues generated within Adelanto's portion of the Victor Valley Economic Development Authority project area.

HSC section 34171 (d) (1) (E) states that an enforceable obligation includes any legal binding and enforceable agreement or contract. However, the Agreement is between the City of Adelanto and the City of Victorville, and the former Adelanto Redevelopment Agency, a separate legal entity from the City of Adelanto, is not party to it. Therefore, the Agreement is not an enforceable obligation of the Agency under dissolution law.

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

Gil Keinan
April 26, 2024
Page 2

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Josh Giosa, Consultant, City of Adelanto
Joy Otsuki, Attorney, City of Adelanto
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernadino County



DEPARTMENT OF
FINANCE

Gavin Newsom ■ Governor

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

Transmitted via email

June 17, 2024

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

Approval of Oversight Board Action

The City of Fontana Successor Agency (Agency) notified the California Department of Finance (Finance) of its April 4, 2024 Oversight Board (OB) Resolution on May 7, 2024. 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. 2024-19, approving the property disposition by sale of parcel APN 0228-301-51-0000, is approved.

HSC section 34177 (e) requires the Agency to dispose of properties expeditiously and in a manner aimed at maximizing value, and to transfer the net sales proceeds to the County Auditor-Controller (CAC) for disbursement to the taxing entities. It is our understanding the Agency proposes to sell the parcel for \$623,505 and remit the net sales proceeds to the CAC for distribution to the taxing entities, as required by HSC 34177 (e).

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

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl L. McCormick". The signature is written in a cursive, flowing style.

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

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



Transmitted via e-mail

July 2, 2024

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

Redevelopment Successor Agency Dissolution

On June 18, 2024, the Oversight Board (OB) of the City of Redlands Successor Agency (Agency) notified the California Department of Finance (Finance) of OB Resolution No. 2024-20, a final resolution of dissolution.

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

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

Please direct inquiries to RedevelopmentAdministration@dof.ca.gov.

Sincerely,

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

Cheryl L. McCormick, CPA
Chief, Office of Audits and Evaluations

cc: James Garland, Assistant Finance Director, City of Redlands
Franz Zyss, Chief Deputy, Property Tax Division/Countywide Oversight Board
Representative, San Bernardino County