

Recognized Obligation Payment Schedule (ROPS 14-15A) - Summary

Filed for the July 1, 2014 through December 31, 2014 Period

Name of Successor Agency: San Bernardino County
 Name of County: San Bernardino

Current Period Requested Funding for Outstanding Debt or Obligation		Six-Month Total
Enforceable Obligations Funded with Non-Redevelopment Property Tax Trust Fund (RPTTF) Funding Sources (B+C+D):		\$ 28,769,515
A	Bond Proceeds Funding (ROPS Detail)	27,118,054
C	Reserve Balance Funding (ROPS Detail)	817,500
D	Other Funding (ROPS Detail)	833,961
E Enforceable Obligations Funded with RPTTF Funding (F+G):		\$ 4,820,216
F	Non-Administrative Costs (ROPS Detail)	4,695,216
G	Administrative Costs (ROPS Detail)	125,000
H Current Period Enforceable Obligations (A+E):		\$ 33,589,731

Successor Agency Self-Reported Prior Period Adjustment to Current Period RPTTF Requested Funding		
I	Enforceable Obligations funded with RPTTF (E):	4,820,216
J	Less Prior Period Adjustment (Report of Prior Period Adjustments Column S)	(57,098)
K Adjusted Current Period RPTTF Requested Funding (I-J)		\$ 4,763,118

County Auditor Controller Reported Prior Period Adjustment to Current Period RPTTF Requested Funding		
L	Enforceable Obligations funded with RPTTF (E):	4,820,216
M	Less Prior Period Adjustment (Report of Prior Period Adjustments Column AA)	-
N Adjusted Current Period RPTTF Requested Funding (L-M)		4,820,216

Certification of Oversight Board Chairman:
 Pursuant to Section 34177(m) of the Health and Safety code, I hereby certify that the above is a true and accurate Recognized Obligation Payment Schedule for the above named agency.

Name	Title
/s/ _____	
Signature	Date

Recognized Obligation Payment Schedule (ROPS) 14-15A - ROPS Detail
July 1, 2014 through December 31, 2014
 (Report Amounts in Whole Dollars)

A	B	C	D	E	F	G	H	I	J	K					O	P			
										M							N		
										Funding Source								Non-Admin	Admin
										Non-Redevelopment Property Tax Trust Fund (Non-RPTTF)									
Item #	Project Name / Debt Obligation	Obligation Type	Contract/Agreement Execution Date	Contract/Agreement Termination Date	Payee	Description/Project Scope	Project Area	Total Outstanding Debt or Obligation	Retired	Bond Proceeds	Reserve Balance	Other Funds	Non-Admin	Admin	Six-Month Total				
								\$ 235,800,949		\$ 27,118,054	\$ 817,500	\$ 833,961	\$ 4,695,216	\$ 125,000	\$ 33,589,731				
1	2005 Series A TAB - San Sevaine	Bonds Issued On or Before 12/31/10	12/13/2005	9/1/2035	Bank of NY	San Sevaine 2005 Series A TABs	San Sevaine	81,782,001	N				1,885,250		\$ 1,885,250				
2	2010 Series A & B TABs - San Sevaine	Bonds Issued On or Before 12/31/10	11/10/2010	9/1/2040	Bank of NY	San Sevaine 2010 Series A & B TABs	San Sevaine	83,250,739	N			241,461	1,115,037		\$ 1,356,498				
3	2010 Series A TAB - Cedar Glen	Bonds Issued On or Before 12/31/10	10/21/2010	9/1/2040	Bank of NY	Cedar Glen 2010 Series A TAB	Cedar Glen	9,196,696	N				218,929		\$ 218,929				
4	2005 Series A TAB - Debt Service Reserve	Reserves	12/13/2005	9/1/2034	Bank of NY	San Sevaine 2005 Series A TABs	San Sevaine	645,000	N		645,000				\$ 645,000				
5	2010 Series A & B TABs - DS Reserve	Reserves	11/10/2010	9/1/2040	Bank of NY	San Sevaine 2010 Series A & B TABs	San Sevaine	97,500	N		97,500				\$ 97,500				
6	2010 Series A TAB - DS Reserve	Reserves	10/21/2010	9/1/2040	Bank of NY	Cedar Glen 2010 Series A TAB	Cedar Glen	75,000	N		75,000				\$ 75,000				
9	Contract for Consulting Services	Professional Services	5/3/2005	5/3/2025	HDL Coren & Cone	Financial Consulting	All	45,000	N				5,000		\$ 5,000				
10	Bond Counsel	Legal	7/1/2013	6/30/2025	Various	Consulting Support required by Legislation	All	50,000	N				5,000		\$ 5,000				
11	Litigation Professional Services	Litigation	1/1/2013	6/30/2025	Various	Consulting Support required by Legislation	All	100,000	N				100,000		\$ 100,000				
12	Central Services	Miscellaneous	1/1/2013	6/30/2025	County of San Bernardino	County Services	All	20,000	N			20,000			\$ 20,000				
13	County Wide Cost Allocation	Miscellaneous	1/1/2013	6/30/2025	County of San Bernardino	General County Services	All	52,000	N			20,000			\$ 20,000				
14	County of San Bernardino and various others	Miscellaneous	1/1/2013	6/30/2025	County of San Bernardino and various others	General County Services	All	250,000	N			50,000			\$ 50,000				
15	EDA Cost Allocation Obligation	Miscellaneous	1/1/2013	6/30/2025	County of San Bernardino	General EDA Support	All	720,000	N			43,500			\$ 43,500				
16	Salaries & Benefits Direct	Project Management Costs	1/1/2013	6/30/2025	Various Employees	Salary & Benefit Costs	All	1,000,000	N			54,000	16,000	114,800	\$ 184,800				
17	Incentive Agreement	Business Incentive Agreements	4/5/2005	10/1/2016	Mohawk Carpets	Business Attraction	San Sevaine	2,000,000	N			200,000			\$ 200,000				
18	Legal Consultant	Legal	12/16/2008	6/30/2025	Goldfarb & Lipman	Outside Legal Counsel	All	200,000	N			5,000			\$ 5,000				
19	Contract for Consulting Services	Professional Services	11/13/2009	6/30/2025	CSG Advisors Inc	Financial Consulting	All	40,000	N				5,000		\$ 5,000				
20	County Counsel	Legal	1/1/2013	6/30/2025	County of San Bernardino	Legal Services	All	100,000	N				20,000		\$ 20,000				
21	Audit Consulting Services	Dissolution Audits	8/15/2012	6/30/2025	Eadie and Payne	Per Bond Documents	All	530,000	N				25,000		\$ 25,000				
23	Financial - Professional Services KMA	Professional Services	8/15/2012	6/30/2025	Keyser Marston Associates	Financial Consulting	All	20,000	N				15,000		\$ 15,000				
24	Office Rent	Admin Costs	1/1/2013	6/30/2025	County of San Bernardino	Office Space	All	1,000,000	N					10,200	\$ 10,200				
25	Maintenance of Properties	Property Maintenance	1/1/2013	6/30/2025	Various	Prop Management & Maintenance	All	386,000	N				50,000		\$ 50,000				
26	Real Estate Professional Services Long Range Property Plan - RSG	Project Management Costs	8/15/2012	6/30/2025	Rosenow Spevacek Group Inc	Consulting Support required by Legislation	All	44,100	N				15,000		\$ 15,000				
28	50 Replacement Housing Oblig	Third-Party Loans	12/5/2005	6/30/2014	Various	Remove - Not an ongoing obligation	San Sevaine	4,900,000	Y						\$ -				
32	Unpaid Leave Balances	Unfunded Liabilities	1/1/2013	6/30/2025	Various	Employee Leave Costs	All		Y										
33	Unemployment Insurance	Unfunded Liabilities	1/1/2013	6/30/2025	Various	Unemployment Costs	All		Y										
35	City of Fontana	Improvement/Infrastructure	5/3/2011	6/30/2025	City of Fontana	Road Improvements	San Sevaine	2,065,947	N	2,065,947					\$ 2,065,947				
36	Transportation - Cherry - Whittram Ave to Foothill (H13630)	Improvement/Infrastructure	5/3/2011	6/30/2025	County of San Bernardino, Public Works	Road Improvements	San Sevaine	667,107	N	667,107					\$ 667,107				
37	Cherry @ I10 Interchange Construction (H13514)	Improvement/Infrastructure	1/25/2011	6/30/2025	County of San Bernardino, Public Works	Road Improvements	San Sevaine	1,385,000	N	1,385,000					\$ 1,385,000				
38	Future Projects in Cedar Glen using Bonds Proceeds	Improvement/Infrastructure	1/1/2013	6/30/2025	Various Contractors	Remove - Transfer of Bond Funds will replace if approved on Item # 51	Cedar Glen		N										
39	Future Projects in San Sevaine Area using Bonds Proceeds	Improvement/Infrastructure	1/1/2013	6/30/2025	Various Contractors	Remove - Transfer of Bond Funds will replace if approved on Item # 51	San Sevaine		N										
40	Future Projects in San Sevaine Area using Bonds Proceeds	Improvement/Infrastructure	1/1/2013	6/30/2025	Various Contractors	Remove - Transfer of Bond Funds will replace if approved on Item # 51	San Sevaine		N										
41	Other Outside Consultants	Professional Services	1/1/2013	6/30/2025	Various	Professional Services Required by Legislation	All	400,000	N			200,000			\$ 200,000				
42	County of San Bernardino Special Districts	Improvement/Infrastructure	9/15/2009	6/30/2025	County of San Bernardino Special Districts	Water System Improvements with safety & fire implications for Phase 2 of 4 phases.	Cedar Glen	4,000,000	N										

Recognized Obligation Payment Schedule (ROPS) 14-15A - Report of Cash Balances

(Report Amounts in Whole Dollars)

Pursuant to Health and Safety Code section 34177(l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation.

A	B	C	D	E	F	G	H	I	
		Fund Sources							
		Bond Proceeds		Reserve Balance		Other	RPTTF		
	Cash Balance Information by ROPS Period	Bonds Issued on or before 12/31/10	Bonds Issued on or after 01/01/11	Prior ROPS period balances and DDR balances retained	Prior ROPS RPTTF distributed as reserve for next bond payment	Rent, Grants, Interest, Etc.	Non-Admin and Admin	Comments	
ROPS 13-14A Actuals (07/01/13 - 12/31/13)									
1	Beginning Available Cash Balance (Actual 07/01/13) Note that for the RPTTF, 1 + 2 should tie to columns J and O in the Report of Prior Period Adjustments (PPAs)	36,508,039		11,888,979		2,285,563		(1) Reserve Balance Cash Balance as of 7/1/13 equals \$15,951,660 reduced by RPTTF deposit made in June of \$4,062,681 and reported in H2. (2) \$520,392 Cash in Bonds reduced from bonds and increased in Other to match ROPS.	
2	Revenue/Income (Actual 12/31/13) Note that the RPTTF amounts should tie to the ROPS 13-14A distribution from the County Auditor-Controller during June 2013	53,772		399,106		373,936	4,062,680		
3	Expenditures for ROPS 13-14A Enforceable Obligations (Actual 12/31/13) Note that for the RPTTF, 3 + 4 should tie to columns L and Q in the Report of PPAs	3,893,637		9,434,784		791,884	3,880,583	Reserve Balance expenses include DDR payments of \$9,365,132 made during 13-14A ROPS period..	
4	Retention of Available Cash Balance (Actual 12/31/13) Note that the RPTTF amount should only include the retention of reserves for debt service approved in ROPS 13-14A	6,932,775						Cash held by Fiscal Agent	
5	ROPS 13-14A RPTTF Prior Period Adjustment Note that the RPTTF amount should tie to column S in the Report of PPAs.	No entry required						57,098	
6	Ending Actual Available Cash Balance C to G = (1 + 2 - 3 - 4), H = (1 + 2 - 3 - 4 - 5)	\$ 25,735,399	\$ -	\$ 2,853,301	\$ -	\$ 1,867,615	\$ 124,999		
ROPS 13-14B Estimate (01/01/14 - 06/30/14)									
7	Beginning Available Cash Balance (Actual 01/01/14) (C, D, E, G = 4 + 6, F = H4 + F4 + F6, and H = 5 + 6)	\$ 32,668,174	\$ -	\$ 2,853,301	\$ -	\$ 1,867,615	\$ 182,097		
8	Revenue/Income (Estimate 06/30/14) Note that the RPTTF amounts should tie to the ROPS 13-14B distribution from the County Auditor-Controller during January 2014					837,000	3,519,619	\$237,000 is anticipated RZEDB Rebate. Other Rev is \$200,000 Mohawk and \$400,000 Other	
9	Expenditures for 13-14B Enforceable Obligations (Estimate 06/30/14)	28,731,601				887,558	2,827,119	This includes \$2,702,119 of current expenditures plus \$125,000 of Admin Allow distributed in ROPS 13-14A and held for 13-14B	
10	Retention of Available Cash Balance (Estimate 06/30/14) Note that the RPTTF amounts may include the retention of reserves for debt service approved in ROPS 13-14B	6,932,775					817,500	Amount distributed for Debt Service payment for 9/1/2014 during ROPS 13-14B period	
11	Ending Estimated Available Cash Balance (7 + 8 - 9 - 10)	\$ (2,996,202)	\$ -	\$ 2,853,301	\$ -	\$ 1,817,057	\$ 57,097		

Recognized Obligation Payment Schedule (ROPS) 14-15A - Report of Prior Period Adjustments
 Reported for the ROPS 13-14A (July 1, 2013 through December 31, 2013) Period Pursuant to Health and Safety Code (HSC) section 34186 (a)
 (Report Amounts in Whole Dollars)

ROPS 13-14A Successor Agency (SA) Self-reported Prior Period Adjustments (PPA): Pursuant to HSC Section 34186 (a), SAs are required to report the differences between their actual available funding and their actual expenditures for the ROPS 13-14A (July through December 2013) period. The amount of Redevelopment Property Tax Trust Fund (RPTTF) approved for the ROPS 14-15A (July through December 2014) period will be offset by the SA's self-reported ROPS 13-14A prior period adjustment. HSC Section 34186 (a) also specifies that the prior period adjustments self-reported by SAs are subject to audit by the county auditor-controller (CAC) and the State Controller.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
Item #	Project Name / Debt Obligation	Non-RPTTF Expenditures						RPTTF Expenditures											Net SA Non-Admin and Admin PPA (Amount Used to Offset ROPS 14-15A Requested RPTTF)
		Bond Proceeds		Reserve Balance		Other Funds		Non-Admin					Admin						
		Authorized	Actual	Authorized	Actual	Authorized	Actual	Authorized	Available RPTTF (ROPS 13-14A distributed + all other available as of 07/1/13)	Net Lesser of Authorized / Available	Actual	Difference (If K is less than L, the difference is zero)	Authorized	Available RPTTF (ROPS 13-14A distributed + all other available as of 07/1/13)	Net Lesser of Authorized / Available	Actual	Difference (If total actual exceeds total authorized, the total difference is zero)	Net Difference (M+R)	
		\$ 21,998,321	\$ 3,893,637	\$ 1,512,836	\$ 69,652	\$ 1,185,392	\$ 791,884	\$ 3,812,681	\$ 3,812,681	\$ 3,812,681	\$ 3,755,583	\$ 57,098	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 57,098	
1	2005 Series A TAB - San Sevaine	-	-	-	-	-	-	2,501,000	2,501,000	\$ 2,501,000	2,501,000	\$ -						\$ -	
2	2010 Series A & B TABs - San Sevaine	-	-	-	-	520,392	520,392	919,849	919,849	\$ 919,849	919,849	\$ -						\$ -	
3	2010 Series A TAB - Cedar Glen	-	-	-	-	-	-	260,654	260,654	\$ 260,654	260,654	\$ -						\$ -	
4	2005 Series A TAB - Debt Service Reserve	-	-	-	-	-	-	-	-	\$ -	-	\$ -						\$ -	
5	2010 Series A & B TABs - DS Reserve	-	-	-	-	-	-	-	-	\$ -	-	\$ -						\$ -	
6	2010 Series A TAB - DS Reserve	-	-	-	-	-	-	-	-	\$ -	-	\$ -						\$ -	
7	County Loan	-	-	-	-	-	-	-	-	\$ -	-	\$ -						\$ -	
8	County Loan	-	-	-	-	-	-	-	-	\$ -	-	\$ -						\$ -	
9	Contract for Consulting Services	-	-	-	-	-	-	-	-	\$ -	-	\$ -						\$ -	
10	Bond Counsel	-	-	-	-	-	-	10,000	10,000	\$ 10,000	10,000	\$ 10,000						\$ 10,000	
11	Litigation Professional Services	-	-	-	-	-	-	43,678	43,678	\$ 43,678	43,678	\$ -						\$ -	
12	Central Services	-	-	-	-	7,500	1,066	-	-	\$ -	-	\$ -						\$ -	
13	County Wide Cost Allocation	-	-	-	-	-	-	-	-	\$ -	-	\$ -						\$ -	
14	County of San Bernardino and various others	-	-	-	-	131,000	23,470	-	-	\$ -	-	\$ -						\$ -	
15	EDA Cost Allocation Obligation	-	-	-	-	41,500	41,500	-	-	\$ -	-	\$ -						\$ -	

Recognized Obligation Payment Schedule (ROPS) 14-15A - Report of Prior Period Adjustments
 Reported for the ROPS 13-14A (July 1, 2013 through December 31, 2013) Period Pursuant to Health and Safety Code (HSC) section 34186 (a)
 (Report Amounts in Whole Dollars)

ROPS 13-14A Successor Agency (SA) Self-reported Prior Period Adjustments (PPA): Pursuant to HSC Section 34186 (a), SAs are required to report the differences between their actual available funding and their actual expenditures for the ROPS 13-14A (July through December 2013) period. The amount of Redevelopment Property Tax Trust Fund (RPTTF) approved for the ROPS 14-15A (July through December 2014) period will be offset by the SA's self-reported ROPS 13-14A prior period adjustment. HSC Section 34186 (a) also specifies that the prior period adjustments self-reported by SAs are subject to audit by the county auditor-controller (CAC) and the State Controller.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
Item #	Project Name / Debt Obligation	Non-RPTTF Expenditures						RPTTF Expenditures											Net SA Non-Admin and Admin PPA (Amount Used to Offset ROPS 14-15A Requested RPTTF)
		Bond Proceeds		Reserve Balance		Other Funds		Non-Admin					Admin						
		Authorized	Actual	Authorized	Actual	Authorized	Actual	Authorized	Available RPTTF (ROPS 13-14A distributed + all other available as of 07/1/13)	Net Lesser of Authorized / Available	Actual	Difference (If K is less than L, the difference is zero)	Authorized	Available RPTTF (ROPS 13-14A distributed + all other available as of 07/1/13)	Net Lesser of Authorized / Available	Actual	Difference (If total actual exceeds total authorized, the total difference is zero)	Net Difference (M+R)	
		\$ 21,998,321	\$ 3,893,637	\$ 1,512,836	\$ 69,652	\$ 1,185,392	\$ 791,884	\$ 3,812,681	\$ 3,812,681	\$ 3,812,681	\$ 3,755,583	\$ 57,098	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 57,098	
16	Salaries & Benefits Direct	107,700		-		210,000	59,000	-		\$ -		\$ -	114,800	114,800	\$ 114,800	114,800		\$ -	
17	Incentive Agreement	-		-		175,000	132,449	-		\$ -		\$ -						\$ -	
18	Legal Consultant	-		-		-		-		\$ -		\$ -						\$ -	
19	Contract for Consulting Services	-		-		-		5,000	5,000	\$ 5,000		\$ 5,000						\$ 5,000	
20	County Counsel	-		-		-		-		\$ -		\$ -						\$ -	
21	Audit Consulting Services	-		-		-		15,000	15,000	\$ 15,000	15,000	\$ -						\$ -	
22	Services & Supplies (200 Appr Unit)	-		-		-		-		\$ -		\$ -						\$ -	
23	Financial - Professional Services KMA	-		-		-		-		\$ -		\$ -						\$ -	
24	Office Rent	-		-		-		-		\$ -		\$ -	10,200	10,200	10,200	10,200		\$ -	
25	Maintenance of Properties	-		-		-		37,500	37,500	\$ 37,500		\$ 37,500						\$ 37,500	
26	Real Estate Professional Services Long Range Property Plan - RSG	-		-		-		20,000	20,000	\$ 20,000	15,402	\$ 4,598						\$ 4,598	
27	Rosemary & Iris Housing Repayment	-		-		-		-		\$ -		\$ -						\$ -	
28	50 Replacement Housing Oblig	-		-		-		-		\$ -		\$ -						\$ -	
29	2005 TABS San Sevaine - Housing Bond Proceeds	-		-		-		-		\$ -		\$ -						\$ -	
30	Salaries & Benefits Non-Direct	-		-		-		-		\$ -		\$ -						\$ -	

Recognized Obligation Payment Schedule (ROPS) 14-15A - Report of Prior Period Adjustments
 Reported for the ROPS 13-14A (July 1, 2013 through December 31, 2013) Period Pursuant to Health and Safety Code (HSC) section 34186 (a)
 (Report Amounts in Whole Dollars)

ROPS 13-14A Successor Agency (SA) Self-reported Prior Period Adjustments (PPA): Pursuant to HSC Section 34186 (a), SAs are required to report the differences between their actual available funding and their actual expenditures for the ROPS 13-14A (July through December 2013) period. The amount of Redevelopment Property Tax Trust Fund (RPTTF) approved for the ROPS 14-15A (July through December 2014) period will be offset by the SA's self-reported ROPS 13-14A prior period adjustment. HSC Section 34186 (a) also specifies that the prior period adjustments self-reported by SAs are subject to audit by the county auditor-controller (CAC) and the State Controller.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
Item #	Project Name / Debt Obligation	Non-RPTTF Expenditures						RPTTF Expenditures											Net SA Non-Admin and Admin PPA (Amount Used to Offset ROPS 14-15A Requested RPTTF)
		Bond Proceeds		Reserve Balance		Other Funds		Non-Admin					Admin						
		Authorized	Actual	Authorized	Actual	Authorized	Actual	Authorized	Available RPTTF (ROPS 13-14A distributed + all other available as of 07/1/13)	Net Lesser of Authorized / Available	Actual	Difference (If K is less than L, the difference is zero)	Authorized	Available RPTTF (ROPS 13-14A distributed + all other available as of 07/1/13)	Net Lesser of Authorized / Available	Actual	Difference (If total actual exceeds total authorized, the total difference is zero)	Net Difference (M+R)	
		\$ 21,998,321	\$ 3,893,637	\$ 1,512,836	\$ 69,652	\$ 1,185,392	\$ 791,884	\$ 3,812,681	\$ 3,812,681	\$ 3,812,681	\$ 3,755,583	\$ 57,098	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 57,098	
31	Unfunded Retirement Oblig	-	-	1,288,116	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
32	Unpaid Leave Balances	-	-	139,720	57,952	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
33	Unemployment Insurance	-	-	60,000	11,700	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
34	Unfunded Retirement Actuarial Study	-	-	25,000	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
35	City of Fontana	2,065,947	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
36	Transportation - Cherry - Whittram Ave to Foothill (H13630)	4,683,003	899,049	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
37	Cherry @ 110 Interchange Construction (H13514)	3,661,695	2,994,588	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
38	Future Projects in Cedar Glen using Bonds Proceeds	-	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
39	Future Projects in San Sevaine Area using Bonds Proceeds	-	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
40	Future Projects in San Sevaine Area using Bonds Proceeds	-	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
41	Other Outside Consultants	-	-	-	-	100,000	14,007	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
42	County of San Bernardino Special Districts	-	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
43	2005 TABS San Sevaine - Housing Bond Proceeds	11,479,976	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
44	County of San Bernardino Special Districts	-	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	
45	County of San Bernardino Cedar Glen Water Project Loan	-	-	-	-	-	-	-	-	\$ -	-	\$ -	-	-	-	-	-	\$ -	

Recognized Obligation Payment Schedule 14-15A - Notes

July 1, 2014 through December 31, 2014

Item #	Notes/Comments
	ROPS Detail Page
1	2005 San Sevaine Debt Service Payments per bond indenture.
2	2010 San Sevaine Debt Service Payments per bond indenture.
3	2010 Cedar Glen Debt Service Payments per bond indenture.
4	2005 San Sevaine Debt Service Reserve calculated in accordance with DOF instructions: half of the principal required for the Fall 2014 debt service payment.
5	2010 San Sevaine Debt Service Reserve calculated in accordance with DOF instructions; half of the principal required for the Fall 2014 debt service payment.
6	2010 San Sevaine Debt Service Reserve calculated per DOF instructions; half of the principal required for the Fall 2014 debt service payment.
7	Removed Duplicate Line 45-48
8	Removed Duplicate Line 45-48
9	HDL contract for Consulting Services to prepare required annual Bond Disclosure reports.
10	Bond Counsel services to review Bond refunding opportunities and address current Bond Covenants requirements.
11	Litigation Professional Services required representing the Successor Agency in ongoing litigation.
12	Central Services is for services such as data, phone and other IT central charges. These obligations are funded with other revenue and not Administrative Allowance.
13	County Wide Cost Allocation are charges calculated for internal services incurred by the Successor Agency. These obligations are funded with other revenues and not Administrative Allowance.
14	County of San Bernardino and various others charges for services and supplies for the Oversight Board and Successor Agency. These obligations are funded with other funds and not Administrative Funds.
15	Economic Development Agency (EDA) Cost Allocation Obligation for services performed on behalf of the Successor Agency. These obligations are funded with other revenues and not Administrative Allowance. The Successor Agency operations are under the purview of the Economic Development Agency functions.
16	Salaries & Benefits Direct (non-project specific related) is funded with \$114,800 from Administrative Allowance. Other Funds will pay for \$54,000 of salaries and \$16,000 funded with RPTTF for staff time spent working on Capital Projects.
17	Sale Tax Incentive Agreement with Mohawk Carpet, the County and the former RDA. The County General Fund provides a portion of the sales taxes collected as a rebate payment to the Agency who in turn reimburses Mohawk.
18	Legal Consultant with Goldfarb and Lipman provides special legal counsel for the successor agency regarding dissolution activities.
19	Contract for Consulting Services with CSG Advisors for financial advisory services relating to potential bond refinancing and bond covenants.
20	County Counsel's legal services to implement the Dissolution Act.
21	Eadie and Payne Audit Consulting Services to complete required Financial Statements Audit per the Dissolution Act and ongoing bond disclosure requirements.
22	Removed Duplicate Line 14
23	Financial Professional Services with Keyser Marsten Associates for required financial analysis to the wind down of the Successor Agency Activities. Provides tax increment estimates and other financial models needed.
24	Office Rent is funded with \$10,200 from Reserves Balances. This is a carry-over using half of \$250,000 in Administrative Allowance received in distribution for ROPS 13-14A period that must be utilized for fiscal year 13-14.
25	Maintenance of Properties costs incurred and required by the dissolution law. It is required that the Agency-owned property be maintained prior to the sale and disposal.
26	RSG Real Estate Professional Services to complete the Long Range Property Management Plan.
27	Removed Retired
28	Retire Replacement Housing Obligation.
29	Removed Retired
30	Removed Duplicate Line 16
31	Removed Retired
32	Retire Unpaid Leave Balances obligation paid in previous ROPS cycle.
33	Retire Unemployment Insurance obligation paid in previous ROPS cycle.
34	Removed Retired
35	DOF approved Enforceable obligation with the City of Fontana; the Agency complete work on street improvements within the San Sevaine Project Area within the County unincorporated area. Bond Proceeds is the source of funds on this obligation.
36	DOF approved Enforceable obligation to complete the street improvements along Cherry Ave from Whittram Ave to Foothill Blvd. Source of funds are Bond Proceeds.
37	DOF approved enforceable obligation to construct the I-10 Interchange at Cherry Avenue. Bond Proceeds is the source of funds on this obligation.

Recognized Obligation Payment Schedule 14-15A - Notes

July 1, 2014 through December 31, 2014

Item #	Notes/Comments
38	2010 TABs Bond Proceeds for the Cedar Glen Area represents the amount of unencumbered/unspent bond proceeds. Agency will undertake future capital projects per the Bond indentures (purpose of for which the Bonds were originally issued). See Transfer of Bond Proceeds Obligation on Item 51.
39	2005 Series A TAB Bond Proceeds for San Sevaine Area represents the amount of unencumbered/unspent bond proceeds. Agency will undertake future capital projects per the Bond indentures (purpose of for which the Bonds were originally issued). See Transfer of Bond Proceeds Obligation on Item 51.
40	2010 Series A & B TABs Bond Proceeds in the San Sevaine Area represents the amount of unencumbered/unspent bond proceeds. Agency will undertake future capital projects per the Bond indentures (purpose of for which the Bonds were originally issued). See Transfer of Bond Proceeds Obligation on Item 51.
41	Outside Consultants needed to assist the Agency with the required dissolution activities of financial winding down the Agency.
42	County of San Bernardino Special Districts contract to perform needed water systems improvements for Cedar Glen. This item is a matter currently in litigation with DOF.
43	Removed Duplicate Line 29
44	County of San Bernardino Special Districts contract to perform additional water systems improvements for Cedar Glen. This item is a matter currently in litigation with DOF.
45	County of San Bernardino Cedar Glen Water Project Loan can be reinstated upon receiving the finding of completion. See Reinstatement of Loan on Item 52.
46	County of San Bernardino Cedar Glen Startup Loan can be reinstated upon receiving the finding of completion. See Reinstatement of Loan on Item 52.
47	County of San Bernardino Cedar Glen Loan for Road Study can be reinstated upon receiving the finding of completion. See Reinstatement of Loan on Item 52.
48	County of San Bernardino Mission Blvd Startup Loan can be reinstated upon receiving the finding of completion. See Reinstatement of Loan on Item 52.
49	20% Housing Asset Fund Loan Repayment can be reinstated upon receiving the finding of completion.
50	Retire Prior Period shortfall of Administrative Funds. After communication from DOF, this did not meet the criteria established by DOF.
51	Successor Agency obtained its Finding of Completion on December 5, 2013, and can now after meeting certain conditions expend unencumbered bond proceeds. This obligation allows for the transfer of all remaining Bond Proceeds (including interest) to the County to be spent in accordance with the bond covenants and CRL.
52	Successor Agency obtained its Finding of Completion on December 5, 2013, and can now after meeting certain conditions, reestablish its prior loan agreements. This obligation allows for the repayment of \$12M of the outstanding loan balance to be repaid to the County from the residual trust fund distribution.