

**Recognized Obligation Payment Schedule (ROPS 15-16B) - Summary**

Filed for the January 1, 2016 through June 30, 2016 Period

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

| <b>Current Period Requested Funding for Outstanding Debt or Obligation</b>  |  | <b>Six-Month Total</b> |
|---|--|------------------------|
| <b>Enforceable Obligations Funded with Non-Redevelopment Property Tax Trust Fund (RPTTF) Funding Sources (B+C+D):</b> |  | <b>\$ 651,143</b>      |
| B   | Bond Proceeds Funding (ROPS Detail)    | -                      |
| C   | Reserve Balance Funding (ROPS Detail)  | -                      |
| D   | Other Funding (ROPS Detail)            | 651,143                |
| <b>E Enforceable Obligations Funded with RPTTF Funding (F+G):</b>   |  | <b>\$ 5,025,001</b>    |
| F   | Non-Administrative Costs (ROPS Detail) | 4,946,443              |
| G   | Administrative Costs (ROPS Detail)     | 78,558                 |
| <b>H Total Current Period Enforceable Obligations (A+E):</b>  |  | <b>\$ 5,676,144</b>    |

| <b>Successor Agency Self-Reported Prior Period Adjustment to Current Period RPTTF Requested Funding</b> |  |                     |
|---|--|---------------------|
| I   | Enforceable Obligations funded with RPTTF (E):                             | 5,025,001           |
| J   | Less Prior Period Adjustment (Report of Prior Period Adjustments Column S) | (17,217)            |
| <b>K Adjusted Current Period RPTTF Requested Funding (I-J)</b>  |  | <b>\$ 5,007,784</b> |

| <b>County Auditor Controller Reported Prior Period Adjustment to Current Period RPTTF Requested Funding</b> |   |                  |
|---|---|------------------|
| L   | Enforceable Obligations funded with RPTTF (E):                              | 5,025,001        |
| M   | Less Prior Period Adjustment (Report of Prior Period Adjustments Column AA) | -                |
| <b>N Adjusted Current Period RPTTF Requested Funding (L-M)</b>  |   | <b>5,025,001</b> |

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  |

San Bernardino County Recognized Obligation Payment Schedule (ROPS 15-16B) - ROPS Detail  
 January 1, 2016 through June 30, 2016  
 (Report Amounts in Whole Dollars)

| A      | B  | C                                  | D                                 | E                                   | F   | G  | H            | I                                    | J       | K   |                 |             |              |           | P               |   |   |                 |
|--------|--|------------------------------------|-----------------------------------|-------------------------------------|---|--|--------------|--------------------------------------|---------|---|-----------------|-------------|--------------|-----------|-----------------|---|---|-----------------|
|        |  |                                    |                                   |                                     |   |  |              |                                      |         | M   |                 |             |              |           |                 | N | O |                 |
|        |  |                                    |                                   |                                     |   |  |              |                                      |         | Funding Source  |                 |             |              |           |                 |   |   | Six-Month Total |
|        |  |                                    |                                   |                                     |   |  |              |                                      |         | Non-Redevelopment Property Tax Trust Fund (Non-RPTTF) |                 |             | 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 |   |   |                 |
|        |  |                                    |                                   |                                     |   |  |              | \$ 185,357,222                       |         | \$ -  | \$ -            | \$ 651,143  | \$ 4,946,443 | \$ 78,558 | \$ 5,676,144    |   |   |                 |
| 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  | 76,154,983                           | N       |   |                 |             | 1,175,750    |           | \$ 1,175,750    |   |   |                 |
| 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  | 76,481,073                           | N       |   |                 | 241,201     | 1,003,527    |           | \$ 1,244,728    |   |   |                 |
| 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   | 8,539,975                            | N       |   |                 |             | 138,496      |           | \$ 138,496      |   |   |                 |
| 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  | -                                    | N       |   |                 |             | 712,500      |           | \$ 712,500      |   |   |                 |
| 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  | -                                    | N       |   |                 |             | 110,000      |           | \$ 110,000      |   |   |                 |
| 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   | -                                    | N       |   |                 |             | 85,000       |           | \$ 85,000       |   |   |                 |
| 9      | Contract for Consulting Services                                 | Professional Services              | 5/3/2005                          | 5/3/2025                            | HDL Coren & Cone                            | Financial Consulting   | All          | 52,000                               | N       |   |                 |             | 26,000       |           | \$ 26,000       |   |   |                 |
| 10     | Bond Counsel   | Professional Services              | 7/1/2013                          | 6/30/2025                           | Various                                     | Consulting Support required by Legislation   | All          | 200,000                              | N       |   |                 |             | 125,000      |           | \$ 125,000      |   |   |                 |
| 11     | Litigation Professional Services                                 | Litigation                         | 1/1/2013                          | 6/30/2025                           | Various                                     | Consulting Support required by Legislation   | All          | 100,000                              | N       |   |                 |             | 50,000       |           | \$ 50,000       |   |   |                 |
| 12     | Central Services   | Miscellaneous                      | 1/1/2013                          | 6/30/2025                           | County of San Bernardino                    | County Services  | All          | 40,000                               | N       |   |                 | 17,000      |              | 3,000     | \$ 20,000       |   |   |                 |
| 13     | County Wide Cost Allocation                                      | Miscellaneous                      | 1/1/2013                          | 6/30/2025                           | County of San Bernardino                    | General County Services  | All          | 50,000                               | N       |   |                 | 14,000      |              | 3,000     | \$ 17,000       |   |   |                 |
| 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       |   |                 | 20,000      |              | 22,000    | \$ 42,000       |   |   |                 |
| 15     | EDA Cost Allocation Obligation                                   | Miscellaneous                      | 1/1/2013                          | 6/30/2025                           | County of San Bernardino                    | General EDA Support  | All          | 700,000                              | N       |   |                 |             |              | 15,000    | \$ 15,000       |   |   |                 |
| 16     | Salaries & Benefits Direct                                       | Project Management Costs           | 1/1/2013                          | 6/30/2025                           | Various Employees                           | Salary & Benefit Costs   | All          | 1,000,000                            | N       |   |                 | 52,942      | 66,500       | 30,558    | \$ 150,000      |   |   |                 |
| 17     | Incentive Agreement  | Business Incentive Agreements      | 4/5/2005                          | 10/1/2016                           | Mohawk Carpets                              | Business Attraction  | San Sevaine  | 2,000,000                            | N       |   |                 | 300,000     |              |           | \$ 300,000      |   |   |                 |
| 18     | Legal Consultant   | Legal                              | 12/16/2008                        | 6/30/2025                           | Goldfarb & Lipman                           | Outside Legal Counsel  | All          | 200,000                              | N       |   |                 | 3,000       |              |           | \$ 3,000        |   |   |                 |
| 19     | Contract for Consulting Services                                 | Professional Services              | 11/13/2009                        | 6/30/2025                           | CSG Advisors Inc                            | Financial Consulting   | All          | 100,000                              | N       |   |                 |             | 42,500       |           | \$ 42,500       |   |   |                 |
| 20     | County Counsel   | Legal                              | 1/1/2013                          | 6/30/2025                           | County of San Bernardino                    | Legal Services   | All          | 500,000                              | N       |   |                 |             | 5,000        |           | \$ 5,000        |   |   |                 |
| 21     | Audit Consulting Services  | Professional Services              | 8/15/2012                         | 6/30/2025                           | RAMS  | Per Bond Documents   | All          | 500,000                              | N       |   |                 |             | 5,000        |           | \$ 5,000        |   |   |                 |
| 23     | Financial - Professional Services KMA                            | Professional Services              | 8/15/2012                         | 6/30/2025                           | Keyser Marston Associates                   | Financial Consulting   | All          | 20,000                               | N       |   |                 | 3,000       |              |           | \$ 3,000        |   |   |                 |
| 24     | Office Rent  | Admin Costs                        | 1/1/2013                          | 6/30/2025                           | County of San Bernardino                    | Office Space   | All          | 1,000,000                            | N       |   |                 |             |              | 5,000     | \$ 5,000        |   |   |                 |
| 25     | Maintenance of Properties  | Property Maintenance               | 1/1/2013                          | 6/30/2025                           | Various                                     | Prop Management & Maintenance  | All          | 300,000                              | N       |   |                 |             | 20,000       |           | \$ 20,000       |   |   |                 |
| 26     | Real Estate Professional Services Long Range Property Plan - RSG | Property Dispositions              | 8/15/2012                         | 6/30/2025                           | Rosenow Spevacek Group Inc                  | Consulting Support required by Legislation   | All          | 15,000                               | N       |   |                 |             | 3,000        |           | \$ 3,000        |   |   |                 |
| 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       |   |                 |             |              |           | \$ -            |   |   |                 |
| 44     | County of San Bernardino Special Districts                       | Improvement/Infrastructure         | 11/22/2005                        | 6/30/2025                           | County of San Bernardino Special Districts  | Water System Improvements with safety & fire implications                          | Cedar Glen   | 5,000,000                            | N       |   |                 |             |              |           | \$ -            |   |   |                 |
| 52     | Reestablishing Loan Agreement with County                        | City/County Loans After 6/27/11    | 2/25/2014                         | 7/1/2025                            | County of San Bernardino                    | Repayment of County loan   | All          | 8,154,191                            | N       |   |                 |             | 1,378,170    |           | \$ 1,378,170    |   |   |                 |
| 53     | Housing Administration   | Admin Costs                        | 7/1/2014                          | 9/1/2040                            | Housing Successor                           | Administrative Costs incurred by Housing Successor                                 | All          |                                      | N       |   |                 |             |              |           | \$ -            |   |   |                 |
| 54     |  |                                    |                                   |                                     |   |  |              | -                                    | N       |   |                 |             |              |           | \$ -            |   |   |                 |
| 55     |  |                                    |                                   |                                     |   |  |              | -                                    | N       |   |                 |             |              |           | \$ -            |   |   |                 |

**San Bernardino County Recognized Obligation Payment Schedule (ROPS 15-16B) - 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. For tips on how to complete the Report of Cash Balances Form, see [Cash Balance Tips Sheet](#)

| A   | B  | C  | D                                    | E  | F  | G                                  | H                         | I               |  |
|---|--|--|--------------------------------------|--|--|------------------------------------|---------------------------|-----------------|--|
|   |  | <b>Fund Sources</b>                      |                                      |  |  |                                    |                           |                 |  |
|   |  | <b>Bond Proceeds</b>                     |                                      | <b>Reserve Balance</b>   |  | <b>Other</b>                       | <b>RPTTF</b>              |                 |  |
|   | <b>Cash Balance Information by ROPS Period</b>   | Bonds Issued on<br>or before<br>12/31/10 | Bonds Issued on<br>or after 01/01/11 | Prior ROPS<br>period balances<br>and DDR RPTTF<br>balances<br>retained | Prior ROPS<br>RPTTF<br>distributed as<br>reserve for future<br>period(s) | Rent,<br>Grants,<br>Interest, Etc. | Non-Admin<br>and<br>Admin | <b>Comments</b> |  |
| <b>ROPS 14-15B Actuals (01/01/15 - 06/30/15)</b>  |  |  |                                      |  |  |                                    |                           |                 |  |
| 1   | <b>Beginning Available Cash Balance (Actual 01/01/15)</b>  |  |                                      | 438,864  |  | 1,449,888                          | 136,157                   |                 |  |
| 2   | <b>Revenue/Income (Actual 06/30/15)</b><br>RPTTF amounts should tie to the ROPS 14-15B distribution from the County Auditor-Controller during January 2015                                       |  |                                      | 3,850  | 860,000  | 246,085                            | 3,254,346                 |                 |  |
| 3   | <b>Expenditures for ROPS 14-15B Enforceable Obligations (Actual 06/30/15)</b><br>RPTTF amounts, H3 plus H4 should equal total reported actual expenditures in the Report of PPA, Columns L and Q |  |                                      | 354,933  |  | 152,288                            | 3,342,186                 |                 |  |
| 4   | <b>Retention of Available Cash Balance (Actual 06/30/15)</b><br>RPTTF amount retained should only include the amounts distributed as reserve for future period(s)                                |  |                                      |  |  |                                    |                           |                 |  |
| 5   | <b>ROPS 14-15B RPTTF Prior Period Adjustment</b><br>RPTTF amount should tie to the self-reported ROPS 14-15B PPA in the Report of PPA, Column S  | No entry required                        |                                      |  |  |                                    |                           | 17,217          |  |
| 6   | <b>Ending Actual Available Cash Balance</b><br>C to G = (1 + 2 - 3 - 4), H = (1 + 2 - 3 - 4 - 5)   | \$ -                                     | \$ -                                 | \$ 87,781  | \$ 860,000   | \$ 1,543,685                       | \$ 31,100                 |                 |  |
| <b>ROPS 15-16A Estimate (07/01/15 - 12/31/15)</b> |  |  |                                      |  |  |                                    |                           |                 |  |
| 7   | <b>Beginning Available Cash Balance (Actual 07/01/15)</b><br>(C, D, E, G = 4 + 6, F = H4 + F4 + F6, and H = 5 + 6)   | \$ -                                     | \$ -                                 | \$ 87,781  | \$ 860,000   | \$ 1,543,685                       | \$ 48,317                 |                 |  |
| 8   | <b>Revenue/Income (Estimate 12/31/15)</b><br>RPTTF amounts should tie to the ROPS 15-16A distribution from the County Auditor-Controller during June 2015  |  |                                      |  |  | 491,200                            | 5,251,833                 |                 |  |
| 9   | <b>Expenditures for ROPS 15-16A Enforceable Obligations (Estimate 12/31/15)</b>  |  |                                      |  | 860,000  | 638,211                            | 5,251,833                 |                 |  |
| 10  | <b>Retention of Available Cash Balance (Estimate 12/31/15)</b><br>RPTTF amount retained should only include the amounts distributed as reserve for future period(s)                              |  |                                      |  |  |                                    |                           |                 |  |
| 11  | <b>Ending Estimated Available Cash Balance (7 + 8 - 9 - 10)</b>  | \$ -                                     | \$ -                                 | \$ 87,781  | \$ -   | \$ 1,396,674                       | \$ 48,317                 |                 |  |

San Bernardino County Recognized Obligation Payment Schedule (ROPS 15-16B) - Report of Prior Period Adjustments  
 Reported for the ROPS 14-15B (January 1, 2015 through June 30, 2015) Period Pursuant to Health and Safety Code (HSC) section 34186  
 (Report Amounts in Whole Dollars)

**ROPS 14-15B 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 14-15B (January through June 2015) period. The amount of Redevelopment Property Tax Trust Fund (RPTTF) approved for the ROPS 15-16B (January through June 2016) period will be offset by the SA's self-reported ROPS 14-15B 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 15-16B Requested RPTTF) |
|        |  | Bond Proceeds          |        | Reserve Balance |            | Other Funds |            | Non-Admin          |   |                                      |              |  | Admin      |   |                                      |           |   |                      |  |
|        |  | Authorized             | Actual | Authorized      | Actual     | Authorized  | Actual     | Authorized         | Available RPTTF (ROPS 14-15B distributed + all other available as of 01/1/15) | Net Lesser of Authorized / Available | Actual       | Difference (If K is less than L, the difference is zero) | Authorized | Available RPTTF (ROPS 14-15B distributed + all other available as of 01/1/15) | Net Lesser of Authorized / Available | Actual    | Difference (If total actual exceeds total authorized, the total difference is zero) | Net Difference (M+R) |  |
|        |  | \$ 2,065,947           | \$ -   | \$ 354,933      | \$ 354,933 | \$ 407,288  | \$ 152,288 | \$ 3,358,853       | \$ 3,327,853  | \$ 3,327,853                         | \$ 3,311,053 | \$ 16,800  | \$ 31,550  | \$ 31,550   | \$ 31,550                            | \$ 31,133 | \$ 417  | \$ 17,217            |  |
| 1      | 2005 Series A TAB  | -                      | -      | -               | -          | -           | -          | 1,209,625          | 1,209,625   | \$ 1,209,625                         | 1,209,625    | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 2      | 2010 Series A & B  | -                      | -      | 241,461         | 241,461    | -           | -          | 1,010,581          | 1,010,581   | \$ 1,010,581                         | 1,010,581    | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 3      | 2010 Series A TAB Cedar Glen                                     | -                      | -      | -               | -          | -           | -          | 141,397            | 141,397   | \$ 141,397                           | 141,397      | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 4      | 2005 Series A TAB Debt Service Reserve                           | -                      | -      | -               | -          | -           | -          | 677,500            | 677,500   | \$ 677,500                           | 677,500      | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 5      | 2010 Series A & B TABs - DS Reserve                              | -                      | -      | -               | -          | -           | -          | 102,500            | 102,500   | \$ 102,500                           | 102,500      | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 6      | 2010 Series A TAB DS Reserve                                     | -                      | -      | -               | -          | -           | -          | 80,000             | 80,000  | \$ 80,000                            | 80,000       | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 9      | Contract for Consulting Services                                 | -                      | -      | -               | -          | -           | -          | 2,000              |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 10     | Bond Counsel   | -                      | -      | -               | -          | -           | -          | 2,000              |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 11     | Litigation Professional Services                                 | -                      | -      | -               | -          | -           | -          |                    |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 12     | Central Services   | -                      | -      | -               | -          | 14,000      | 14,000     | -                  |   | \$ -                                 |              | \$ -   | 6,650      | 6,650   |                                      | 6,233     |   | \$ -                 |  |
| 13     | County Wide Cost Allocation                                      | -                      | -      | -               | -          | 7,260       | 7,260      | -                  |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 14     | County of San Bernardino and various others                      | -                      | -      | -               | -          | 17,000      | 17,000     | -                  |   | \$ -                                 |              | \$ -   | 24,900     | 24,900  |                                      | 24,900    |   | \$ -                 |  |
| 15     | EDA Cost Allocation Obligation                                   | -                      | -      | -               | -          | 37,500      | 37,500     | -                  |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 16     | Salaries & Benefits Direct                                       | -                      | -      | 113,472         | 113,472    | 71,528      | 71,528     | 66,250             | 66,250  | \$ 66,250                            | 66,250       | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 17     | Incentive Agreement  | -                      | -      | -               | -          | 250,000     | -          | -                  |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 18     | Legal Consultant   | -                      | -      | -               | -          | 5,000       | -          | -                  |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 19     | Contract for Consulting Services                                 | -                      | -      | -               | -          | -           | -          | 2,000              |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 20     | County Counsel   | -                      | -      | -               | -          | -           | -          | 10,000             | 10,000  | \$ 10,000                            | 10,000       | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 21     | Audit Consulting Services  | -                      | -      | -               | -          | -           | -          | 16,000             |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 23     | Financial - Professional Services KMA                            | -                      | -      | -               | -          | -           | -          | 4,000              |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 24     | Office Rent  | -                      | -      | -               | -          | 5,000       | 5,000      | -                  |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 25     | Maintenance of Properties  | -                      | -      | -               | -          | -           | -          | 30,000             | 30,000  | \$ 30,000                            | 13,200       | \$ 16,800  |            |   |                                      |           |   | \$ 16,800            |  |
| 26     | Real Estate Professional Services Long Range Property Plan - RSG | -                      | -      | -               | -          | -           | -          | 5,000              |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |
| 35     | City of Fontana  | 2,065,947              | -      | -               | -          | -           | -          | -                  |   | \$ -                                 |              | \$ -   |            |   |                                      |           |   | \$ -                 |  |

San Bernardino County Recognized Obligation Payment Schedule (ROPS 15-16B) - Report of Prior Period Adjustments  
 Reported for the ROPS 14-15B (January 1, 2015 through June 30, 2015) Period Pursuant to Health and Safety Code (HSC) section 34186  
 (Report Amounts in Whole Dollars)

**ROPS 14-15B 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 14-15B (January through June 2015) period. The amount of Redevelopment Property Tax Trust Fund (RPTTF) approved for the ROPS 15-16B (January through June 2016) period will be offset by the SA's self-reported ROPS 14-15B 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 15-16B Requested RPTTF) |
|        |   | Bond Proceeds          |        | Reserve Balance |            | Other Funds |            | Non-Admin          |   |                                      |              |  | Admin      |   |                                      |           |   |  |
|        |   | Authorized             | Actual | Authorized      | Actual     | Authorized  | Actual     | Authorized         | Available RPTTF (ROPS 14-15B distributed + all other available as of 01/1/15) | Net Lesser of Authorized / Available | Actual       | Difference (If K is less than L, the difference is zero) | Authorized | Available RPTTF (ROPS 14-15B distributed + all other available as of 01/1/15) | Net Lesser of Authorized / Available | Actual    | Difference (If total actual exceeds total authorized, the total difference is zero) |  |
|        |   | \$ 2,065,947           | \$ -   | \$ 354,933      | \$ 354,933 | \$ 407,288  | \$ 152,288 | \$ 3,358,853       | \$ 3,327,853  | \$ 3,327,853                         | \$ 3,311,053 | \$ 16,800  | \$ 31,550  | \$ 31,550   | \$ 31,550                            | \$ 31,133 | \$ 417  | \$ 17,217  |
| 36     | Transportation - Cherry - Whittram Ave to Foothill (H13630) | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 37     | Cherry @ 110 Interchange Construction (H13514)              | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 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                                   | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 42     | County of San Bernardino Special Districts                  | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 44     | County of San Bernardino Special Districts                  | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 45     | County of San Bernardino Cedar Glen Water Project Loan      | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 46     | County of San Bernardino Cedar Glen Startup Loan            | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 47     | County of San Bernardino Cedar Glen Loan for Road Study     | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 48     | County of San Bernardino Mission Blvd Startup Loan          | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 49     | 20% Housing Asset Fund - Loan Repayment                     | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 51     | Unspent Bond Proceeds from Issuances prior to 2011          | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 52     | Reestablishing Loan Agreement with County                   | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |
| 53     | Housing Administration                                      | -                      | -      | -               | -          | -           | -          | -                  | -   | \$ -                                 | -            | \$ -   | -          | -   | -                                    | -         | -   | \$ -   |

San Bernardino County Recognized Obligation Payment Schedule (ROPS 15-16B) - Notes  
January 1, 2016 through June 30, 2016

| Item # | Notes/Comments  |
|--------|---|
|        | <b><u>ROPS Detail Page</u></b>  |
| 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      | <b>Removed Duplicate Line 45-48</b>   |
| 8      | <b>Removed Duplicate Line 45-48</b>   |
| 9      | HDL entered into a contract on September 1 with Successor Agency and obtained OB approval on September 24 to serve as the Fiscal Consultant for the proposed San Sevaine Tax Allocation Bond refunding. Total contract amount is \$22,500 and estimated costs for the annual disclosure reports are \$3,500 for a total cost of \$26,000.       |
| 10     | Bond Counsel services include both General Bond Counsel and Disclosure Counsel to serve as the lead counsel for the proposed San Sevaine Tax Allocation Bond refunding. We have selected Stradling Yocca Carlson & Rauth, P.C. as General Bond Counsel and Jones Hall as Disclosure Counsel with a total contract amount for both of \$125,000. |
| 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 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 \$80,000 from Administrative Allowance. Other Funds will pay for \$3,000 of salaries and \$66,500 funded with RPTTF for staff time spent working on RPTTF 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     | CSG Advisors entered into a contract on September 1 with Successor Agency and obtained OB approval on September 24 to serve as the Financial Advisor for the proposed San Sevaine Tax Allocation Bond refunding. Total contract amount is \$42,500.   |
| 20     | County Counsel's legal services to implement the Dissolution Act.   |
| 21     | RAMS Audit Consulting Services to complete required Financial Statements Audit per the Dissolution Act and ongoing bond disclosure requirements.  |
| 22     | <b>Removed Duplicate Line 14</b>  |
| 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 \$5,000 from Admin Funds.  |
| 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     | <b>Removed Retired</b>  |
| 28     | <b>Retire Replacement Housing Obligation.</b>   |
| 29     | <b>Removed Retired</b>  |
| 30     | <b>Removed Duplicate Line 16</b>  |
| 31     | <b>Removed Retired</b>  |

San Bernardino County Recognized Obligation Payment Schedule (ROPS 15-16B) - Notes  
January 1, 2016 through June 30, 2016

| Item #                                 | Notes/Comments   |
|--|--|
| 32                                     | <b>Retire Unpaid Leave Balances obligation paid in previous ROPS cycle.</b>  |
| 33                                     | <b>Retire Unemployment Insurance obligation paid in previous ROPS cycle.</b>   |
| 34                                     | <b>Removed Retired</b>   |
| 35                                     | <b>Removed Retired.</b> Transfer of Bond Proceeds Obligation has taken place with See Item 51.   |
| 36                                     | <b>Remove Retired.</b>   |
| 37                                     | <b>Remove Retired.</b> Construction project of the I-10 Interchange at Cherry Avenue has been completed. Bond Proceeds is the source of funds on this obligation.  |
| 38                                     | <b>Remove Retired.</b> Transfer of Bond Proceeds Obligation has taken place with See Item 51.  |
| 39                                     | <b>Remove Retired.</b> Transfer of Bond Proceeds Obligation has taken place with See Item 51.  |
| 40                                     | <b>Remove Retired.</b> Transfer of Bond Proceeds Obligation has taken place with See 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                                     | <b>Removed Duplicate Line 29</b>   |
| 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                                     | <b>Removed Retired.</b> County of San Bernardino Cedar Glen Water Project Loan was reinstated and approved in ROPS 14-15A. See Reinstatement of Loan on Item 52.   |
| 46                                     | <b>Removed Retired.</b> County of San Bernardino Cedar Glen Start Up Loan was reinstated and approved in ROPS 14-15A. See Reinstatement of Loan on Item 52.  |
| 47                                     | <b>Removed Retired.</b> County of San Bernardino Cedar Glen Road Study Loan was reinstated and approved in ROPS 14-15A. See Reinstatement of Loan on Item 52.  |
| 48                                     | <b>Removed Retired.</b> County of San Bernardino Mission Blvd. Loan was reinstated and approved in ROPS 14-15A. See Reinstatement of Loan on Item 52.  |
| 49                                     | <b>Removed Retired.</b> 20% of the Loan repayment to the County can go into Housing Asset Fund based on the prior year residual trust fund distribution and calculation. The total loan repayment is approved as item 52 and the housing (20%) portion is included in that obligation.   |
| 50                                     | <b>Remove Retired.</b> Prior Period shortfall of Administrative Funds. After communication from DOF, this did not meet the criteria established by DOF.  |
| 51                                     | <b>Removed Retired.</b> 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. The actual transfer of Bond Proceeds to the County was complete in ROPS 14-15A period and this items is now retired.   |
| 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 \$10.6M of the outstanding loan balance to be repaid to the County from the residual trust fund distribution.  |
| 53                                     | AB 471 allows for housing entities to receive up to \$150,000 per year to pay for housing functions of the former RDA. The County Housing Successor will use these funds to pay for Housing Administrative Costs.  |
| <b><u>Prior Period Adjustments</u></b> |  |
| 2                                      | RZEDB Rebate of \$241,461 reported as Reserve funds on Prior Period Adjustment schedule per the direction received from DOF in the ROPS 14-15B letter. The rebate was actually in the Successor Agency "Other funds" account but a transfer was made to put the funds in reserve fund as directed by DOF.  |
| 16                                     | Total Salaries paid during the FY 14-15B was \$251,250, of which we were directed by DOF to use \$113,472 from reserve funds. Salaries was also paid out of other funds in the amount of \$71,528 and also using RPTTF Non-Admin paid for \$66,500 of salaries.  |
| 51                                     | As DOF approved all bond proceeds can be transferred to the County to be spent in accordance with the bond covenants and CRL. As the transfer of all Bond Proceeds was done during the ROPS 14-15A period, we also include the \$2.065M project along San Bernardino Ave (ROPS LINE 35) which it was contracted with the City of Fontana was also included as part of the Bond Proceeds transfer to be complete work on street improvements within the San Sevaine Project Area within the County unincorporated area. |