



SUCCESSOR AGENCY INSTRUCTIONS FOR RECOGNIZED OBLIGATION PAYMENT SCHEDULES

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INTRODUCTION

The California Department of Finance (Finance) developed the Redevelopment Agency Dissolution Application (RAD App) to enable agencies to submit the Recognized Obligation Payment Schedule (ROPS) and accompanying oversight board (OB) resolutions approving the ROPS. Finance **will not accept** any OB actions submitted through the RAD App that are not related to the approval of the ROPS and will consider such actions invalid and ineffective. Agencies should continue to submit OB actions related to other matters to the Redevelopment Administration e-mail address at RedevelopmentAdministration@dof.ca.gov.

Finance will release a new ROPS template through the RAD App each ROPS period. Agencies must use the RAD App to access their ROPS template and upload the OB-approved ROPS and a copy of the signed OB resolution. No other means of submission to Finance will be accepted.

The RAD App is located at [RAD App](#)

The RAD App is designed to run on Chrome, Firefox, and **Microsoft Edge**.
The **RAD App no longer functions using Internet Explorer**.

In accordance with HSC section 34177 (l) (2) (C), the agency must **e-mail** a copy of the **ROPS report and OB resolution to their County Auditor-Controller (CAC) and the State Controller's Office (SCO)** at RDA-SDSupport@sco.ca.gov. A copy of the final ROPS must also be posted on the agency's website.

The instructions and frequently asked questions (FAQ) are located on the "Instructions" tab. If the FAQs do not resolve an issue, send an e-mail to RedevelopmentAdministration@dof.ca.gov. Please state the agency name and RAD App Questions in the subject line and briefly describe the issue in the message.

IMPORTANT DATES

Important dates to remember:

Date	Action
Feb 1	<ul style="list-style-type: none">• Annual ROPS (OB approved) submission due from Successor Agency to Finance• Prior Period Adjustment (PPA) submission due from CAC to Finance
Apr 1	Meet and Confer (M&C) ROPS review by Finance may begin anytime
Apr 15	Annual ROPS review completion by Finance
May 17	M&C ROPS review completion by Finance
Jun 1	Redevelopment Property Tax Trust Fund (RPTTF) distribution by County Auditor-Controller (CAC)
Aug 1	<ul style="list-style-type: none">• Amended ROPS template release to Successor Agency• PPA template release to Successor Agency
Oct 1	<ul style="list-style-type: none">• PPA submission due from Successor Agency to CAC• Amended ROPS Review by Finance Begins
Nov 15	Amended ROPS review completion by Finance
Dec 1	<ul style="list-style-type: none">• Annual ROPS template release to Successor Agency• Last and Final template release to Successor Agency
Jan 3	RPTTF distribution by CAC
Continuous	Last and Final ROPS submission by Successor Agency to Finance. The submission must meet the requirements of HSC section 34191.6 (a).

ANNUAL ROPS

Pursuant to HSC section 34177 (o) (1), agencies shall submit an OB-approved annual ROPS to Finance and the CAC by February 1. Finance will make its determination by April 15. Late ROPS submissions are subject to the penalties set forth in HSC section 34177 (m) (1) (B).

The Annual ROPS template consists of the following three forms:

1. Summary Form

The Summary Form summarizes funding totals carried forward from the ROPS Detail Form by funding source. It is locked because no entry is required. In separate columns, the Summary Form reports on the Current Period Funding for Enforceable Obligations for ROPS A and B periods.

2. ROPS Detail Form

The ROPS Detail Form lists the agency's current outstanding obligations, debts, and the payments due for ROPS A and B periods separately by fund source. The form has been prepopulated with the same obligations reported in the prior ROPS period. Item numbering may not be sequential because retired obligations have been excluded and are not listed on the form.

Agencies must maintain the existing line-item numbers and should only create a new line item for a new obligation that was not on a prior ROPS. Do not retire an obligation until funds are fully expended and no further funding is necessary.

The next item numbers available to assign to new obligations have also been prepopulated; therefore, the "Item #" is locked.

Reminder:

- Previously denied items, highlighted in red, are not restricted from input.
- Do not reassign an item number to a new or existing obligation by overwriting obligation information.
- Please contact your Finance analyst if an item was inadvertently retired in the past.

A. ROPS Detail Form Entries

Entries	Explanations
Item #	<ul style="list-style-type: none"> Item numbers have been prepopulated, and the column is locked. Retired line-item numbers have been excluded. New obligations are added at the end of the list.
Obligation Name	<ul style="list-style-type: none"> Refer to HSC section 34171 (d) for the definition of an enforceable obligation. If an obligation has multiple contracts with different payees, each contract must be listed as a separate line item. If an obligation already listed on the ROPS needs to be separated by contract, add the remaining obligations by contract as new line items at the bottom of the obligation list.
Obligation Type	<ul style="list-style-type: none"> Select the obligation type from the drop-down list. See Attachment A for the list of obligation types and descriptions.
Agreement Execution Date	<ul style="list-style-type: none"> The execution date is the date the original contract was signed by all parties. If the contract was subsequently amended, agencies should note the amendment date(s) in the Notes Form. For items that do not have a specific contract, such as the Administrative Cost Allowance, enter the ROPS period beginning date.
Agreement Termination Date	<ul style="list-style-type: none"> The termination date is the contract end date or date the contract will become void. If the contract was amended, the termination date should reflect the most current termination date. For items that do not have a specific contract, such as the Administrative Cost Allowance, enter the ROPS period ending date.
Payee	Include the name of a public agency, entity, contractor, or other third party to receive payment.
Description	<ul style="list-style-type: none"> Briefly describe the project scope, such as the type of infrastructure or improvement. Description should not be the same as the Project Name. Additional detail/information should be noted in the Notes Section, if needed.
Project Area	Former redevelopment project area for which the payment is required. This field is optional.
Total Outstanding Obligation	The balance should be updated every ROPS period to reflect the current outstanding balance for the current ROPS period.
Retired	<ul style="list-style-type: none"> Entry will be pre-populated with "N". Select "Y" from the drop-down list if the obligation has been retired. If an item needs to be un-retired, contact your Finance analyst.

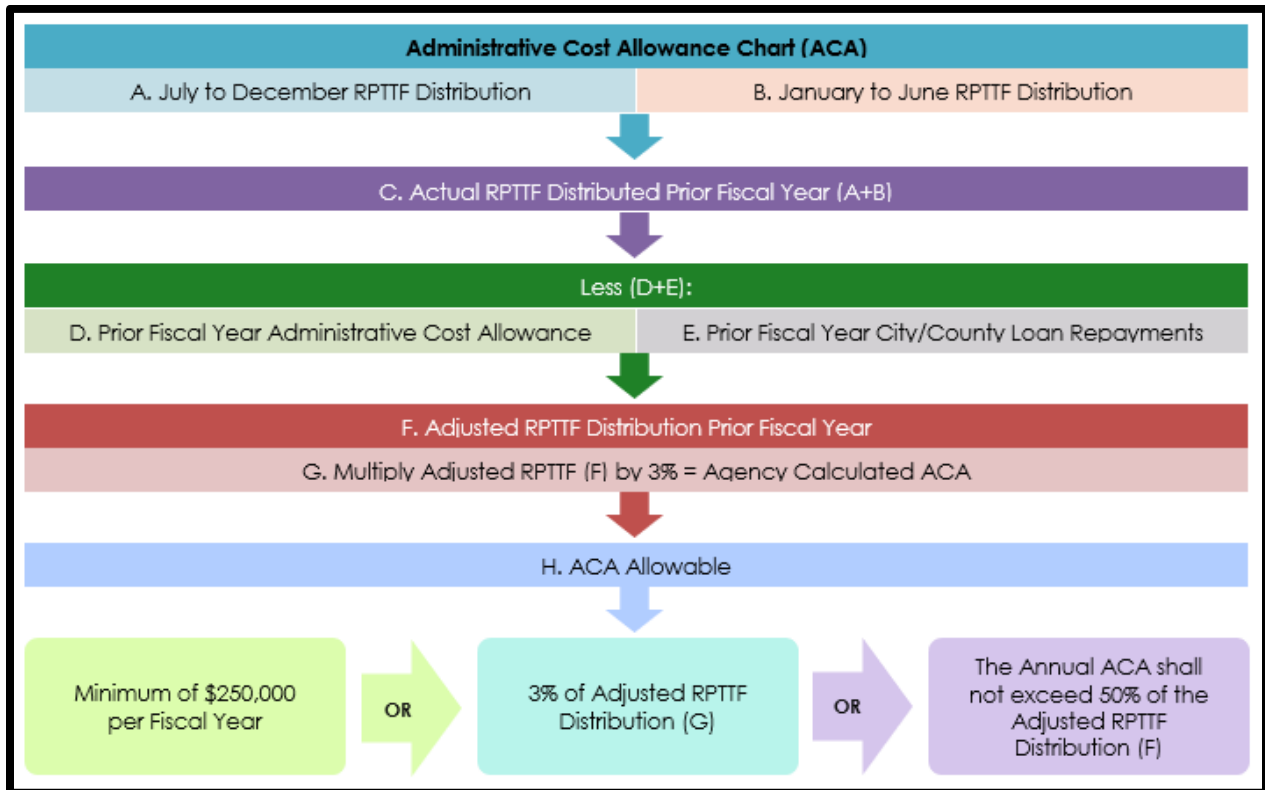
Entries	Explanations
Funding Source	<ul style="list-style-type: none">• Funding Sources: Bond Proceeds, Reserve Balance, Other Funds, Redevelopment Property Tax Trust Fund (RPTTF), and Admin RPTTF.• Amounts entered will be automatically rounded to the nearest dollar.• Payments funded with multiple funding sources should be requested in the same table, with the applicable requested amounts in the relevant funding source.• Identify the original source of funds on the Notes Form for items funded by Reserve Balance and Other Funds.• In cases where the agency estimates the amount to be paid, clarification should be noted in the Notes section.
Period A and B Total	No entry is required. The worksheet will compute the totals.

B. Administrative Cost Allowance (ACA)

Pursuant to HSC section 34171 (b), the ACA will be calculated as follows:

- The ACA shall be up to 3 percent of actual property tax distributed in the preceding fiscal year, less:
 - Prior year ACA
 - Prior year city/county loan repayments pursuant to HSC section 34191.4 (b)
- The ACA shall not be less than \$250,000 unless:
 - The annual ACA shall not exceed 50 percent of the total Redevelopment Property Tax Trust Fund (RPTTF) distributed to pay enforceable obligations in the preceding fiscal year.

Refer to the table below for guidance on the administrative cost allowance requested on ROPS.



C. Notes

The Notes Form has been replaced with a Notes section within each ROPS item detail. Agencies should provide additional information to explain unique circumstances and/or add/correct details for the **current ROPS Detail Form**.

Pursuant to HSC section 34187 (a) (1), obligations that are retired through early payment or payment at maturity should be identified on the ROPS Detail Form by selecting "Y" from the drop-down list under the Retire Column (I). However, if necessary, additional information may be reported in the Notes section as well.

3. Cash Balances Form

Pursuant to HSC section 34177 (I) (1) (E), agencies are required to use all available funding sources **prior** to RPTTF for the payment of enforceable obligations. Therefore, the agencies are required to report cash balances for all available funding sources by completing this form. The cash balance information reports actual balances for a whole fiscal year.

On the Cash Balances Form for the upcoming Annual ROPS period due February 1, the Agency is required to report the actual expenditures expended three years earlier. For example, if the upcoming Annual ROPS period is 2020-21, then the Agency would report the actual expenditures from ROPS 2017-18.

Remember: Reported balances must be on a cash basis, including accrual for expenditures that are authorized for a ROPS period, but paid outside the ROPS period. To the extent possible, report payment of actual expenditures in the same period authorized. The reported balances should agree to financial reports for the applicable period, such as general ledgers, trial balances, fund activity statements, etc. Finance will request supporting documentation to verify the reported balances during the ROPS review.

Best Practice: To facilitate a smooth review, it is highly recommended that the Agency prepare a bridging document that traces and agrees the Agency's accounting records to the amounts entered in the Cash Balances Form.

Additional Tips: For additional tips on how to complete the Cash Balances Form, see the Cash Balances Tips Sheet located under ROPS Instructions/Cash Balance Tips Sheet at: [Cash Balance Tips Sheet](#).

A. Cash Balances Form – Columns

Columns	Explanations
Bond Proceeds (C and D)	<ul style="list-style-type: none"> Reported balances should include all bond proceeds held both by the agency and fiscal agents: restricted and unrestricted, housing and non-housing. Examples include, but are not limited to, bond proceeds encumbered for projects, bond reserve fund account balances (required by indenture), bond interest revenue, unspent bond proceeds, etc.
Reserve Balance (E)	<p>Prior ROPS RPTTF and Reserve Balances retained for future periods:</p> <ul style="list-style-type: none"> Reported balances should include: <ul style="list-style-type: none"> Remaining DDR RPTTF balances allowed to be retained. Excess PPA amounts from a prior ROPS period. Payment of DDR RPTTF balances due to the CAC should be reported as an expenditure under this column when payment was made to the CAC, and a note should be included in the Comments, column H. Payment of other balances should be reported as "Other Funds", Column F. <p><u>Prior ROPS RPTTF Distributed as Reserve for Future Period(s):</u></p> <ul style="list-style-type: none"> Reported balances should only include funds originally authorized in a prior period to be retained for a payment in the subsequent ROPS period. <ul style="list-style-type: none"> RPTTF amounts authorized and distributed in the B period ROPS (January through June) and expended as Reserve Balances for bond payment(s) due in the subsequent A period ROPS (July through December). Balances reported <u>should not</u> include bond reserve account balances required by the indenture. These balances should be included in the beginning balance reported under Bond Proceeds, columns C and/or D, and retained under Line 4.

B. Cash Balances Form – Rows

Rows	Explanations
Beginning Available Cash Balance (1)	<ul style="list-style-type: none"> • The beginning available cash balance for each funding source should agree to financial records as of the beginning of the applicable ROPS period noted on the form. Support for variances resulting from accruals should be provided to your analyst separately. • The beginning balance should agree to the prior ROPS period Cash Balances form, Line 6. • See the Cash Balances Form Column Explanations and the Cash Balances Tips Sheet for clarification and examples of types of cash balances to be reported under each fund source column. • Reserve Balance (E): Remaining Excess PPA amount(s) from prior ROPS periods should be reported as part of the beginning available balance. • RPTTF (G): The beginning balance should include the agency's unexpended RPTTF, applied as a PPA, if any, to reduce the RPTTF distribution for the ROPS period. <p>Example: If the agency's beginning balance includes a PPA amount totaling \$500,000:</p> <p>During the cash balance reporting period, the agency reported a prior ROPS period PPA of \$500,000, which was applied as an adjustment to authorized RPTTF funding. Since the agency continued to retain the PPA amount, the \$500,000 should be reported as part of the cash balance reporting period's RPTTF beginning available cash balance.</p> <p>If the agency is unclear as to the correct RPTTF balance to be reported, please contact your Finance analyst for assistance.</p>
Revenue or Income (2) Revenue or Income (2) (continued)	<ul style="list-style-type: none"> • Reported balances should agree to the actual revenue received for the period and agree to financial records. • Bonds Proceeds (C and D): If bond interest earned during the period is restricted, report it here. If not restricted, report as "Other Funds", Column G. Proceeds from new issuances or refunding bonds should be reported as Revenue in Column D. • RPTTF (G): <ul style="list-style-type: none"> ○ The reported balance should agree to the actual CAC RPTTF distribution for the ROPS A and B periods. <i>Although the next ROPS A period's RPTTF distribution may have been received during this period, do not include the next ROPS period's CAC RPTTF distribution amount.</i> <p>Refer to the Cash Balances Form and Cash Balance Tips Sheet for additional clarification.</p>

Rows	Explanations
Expenditures for Enforceable Obligations (3)	<ul style="list-style-type: none"> • Reported expenditures should agree to the financial records. • Bond Proceeds (C and D): <ul style="list-style-type: none"> ○ The amounts transferred to the sponsoring entity or the Housing Successor pursuant to an expenditure agreement should be reported as an expenditure. ○ The amounts used to refund or defease bond issuances should be reported as an expenditure. • Reserve Balances (E): The amount of Excess PPA, RPTTF distributed as a reserve, or DDR RPTTF balances retained actually applied toward authorized expenditures. • RPTTF (G): <ul style="list-style-type: none"> ○ RPTTF Authorized for future periods: If Finance authorized RPTTF as a reserve for bond payment(s) in the next ROPS period, the agency should exclude the amount from total RPTTF expenditures under Line 3 and report the amount as RPTTF retained under Line 4. The retained amount should be reported as part of the beginning balance for Column E in the next ROPS period, where future expenditures will be made from Reserve Balances. See the blue box on Page 14 for an exception wherein the future debt service payment was made directly to the Trustee. ○ RPTTF expenditures under Line 3 plus the amount retained under Line 4 should be limited to the lesser of Finance authorized or available (actual RPTTF distribution plus the PPA applied to the ROPS period). <p>Refer to the Cash Balances Form and Cash Balance Tips Sheet for additional clarification.</p>

Rows	Explanations
<p>Retention of Available Cash Balance (4)</p> <p>Retention of Available Cash Balance (4)</p> <p>(Continued)</p>	<p>If the agency wishes to retain funds, provide an explanation in the Comments section, Column H.</p> <ul style="list-style-type: none"> • Bond Proceeds (C and D): Balances allowed to be retained include restricted reserve fund account balances required by indenture. • Reserve Balance (E): Balances allowed to be retained include only DDR RPTTF balances authorized by Finance and unexpended Excess PPA. • Other (F): Balances allowed to be retained include funds legally restricted for use towards a specific obligation, including "Other Funds" balances retained in the DDR. • RPTTF (G): Balances allowed to be retained include RPTTF authorized by Finance as a reserve for bond payment(s) in the next ROPS period. The reserve amount, if distributed, should be reported here as an encumbrance. <p>However, if the agency remitted the RPTTF amount to the Bond Trustee for future bond payment, the amount should be reported as an actual expenditure under Line 3, Column H.</p> <ul style="list-style-type: none"> ○ Retained RPTTF balances for other obligations not related to bond reserves are not allowed.
<p>RPTTF Balances Remaining (5)</p>	<ul style="list-style-type: none"> • RPTTF (G): Agencies should include unexpended RPTTF reported as the PPA to the CAC. <p>Refer to the Cash Balances Form and Cash Balance Tips Sheet for additional clarification.</p>
<p>Ending Available Cash Balance (6)</p>	<ul style="list-style-type: none"> • No entry required. The ending balances will be automatically calculated. • The ending balance should agree to financial records. • Reserve Balance (E): Any excess PPA amounts from prior ROPS should be included in the ending available cash balance. • Other Funds (F): This balance is considered an available balance and should be used to fund obligations prior to requesting RPTTF on the upcoming ROPS. Verify that the funds were not reclassified by Finance in a prior period before requesting to use these balances to fund current ROPS obligations.

MEET AND CONFER FOR ANNUAL ROPS

A Meet and Confer is an opportunity for a successor agency to request additional review by the California Department of Finance (Finance) for disputed items on an Annual ROPS.

A Meet and Confer request may only be for the current Annual ROPS review. Items that are the subject of litigation disputing Finance's previous or related determinations are not eligible.

Additional items ineligible for a Meet and Confer review include the following:

- Previous ROPS
- Amended ROPS
- Last and Final ROPS
- Oversight Board actions

1. Meet and Confer Request

Agencies must complete and submit a Meet and Confer Review Request Form within five business days of the date of Finance's Annual ROPS determination letter. The date the Meet and Confer Review Request Form is received in Finance's RAD App inbox will be considered the filing date ([RAD App](#)).

Each request may address multiple items as long as they are clearly identified in the **"Summary of Disputed Issue(s)"** section (e.g., disputing contracts or the administrative cost allowance reported on a ROPS).

In addition, the request must address the following information for each item:

- Identify the form name (e.g., ROPS Detail, Cash Balances, Prior Period Adjustments).
- Identify the item number of the disputed item.
- Explain why the agency believes Finance's determination is incorrect.
 - For example, was an error made related to the facts of the case, or was the law applied incorrectly?
 - Be sure to cite the corresponding Health and Safety Code section or other criteria.
- Provide additional information/documents not previously provided to support the agency's position. Do not resend documents that were previously submitted. Reference previously sent documents by the date of the email and document name.

Meet and Confer meetings are held via Teams or Zoom.

Note: Due to the high volume of meet-and-confer requests, Finance will not accommodate specific meeting dates and times. Finance will determine the date and time for the meet-and-confer meeting—no exceptions will be made.

2. Meet and Confer Meetings

1. Finance will allot approximately half an hour to an hour for the meeting, based on the complexity and number of items in dispute.
2. Due to the meeting's limited duration, please limit the number of attendees to four critical individuals with the greatest understanding of the subject matter.
3. Finance staff in attendance at the meeting may include, but are not limited to:
 - Analysts
 - Management
4. Recording devices will not be allowed during the meeting.
5. The meeting will be facilitated by Finance staff. Generally, the meeting agenda will be as follows:
 - Introductions
 - The agency will communicate its position and provide additional information and/or submit documents for review.
 - Open discussion related to item(s) in dispute.

3. Meet and Confer Determination

1. Upon completion of the meeting, Finance will review all information and documentation submitted in consideration of the item(s) in dispute. During the review process, Finance will have sole discretion to request any additional information necessary to conduct a complete and thorough review of the disputed item(s).
1. At the conclusion of our review, Finance will make the final determination related to the disputed item(s) and notify the successor agency of its determination at least 15 days before the date of the first property tax distribution for that period.
2. Until the Meet and Confer review results have been issued, agencies must act in accordance with the initial ROPS determination.

AMENDED ANNUAL ROPS

Pursuant to HSC section 34177 (o) (1) (E), once per ROPS period, the agency may submit one amendment to the annual ROPS approved by Finance and is subject to the following:

- **The amendment is only for the B Period of the Annual ROPS.**
- The amended ROPS must be approved by the OB and is due to Finance no later than October 1.
- The OB must find that the revision is necessary for payment of approved enforceable obligations during the second half of the ROPS period (January 1 to June 30).
- The agency may only amend the amounts requested for payment of *approved* enforceable obligations.
- A request to decrease a payment is not necessary and will not be approved.
- Finance's determination will be issued at least 15 days before the date of the property tax distribution.

Note: Refer to HSC section 34177 (o) for details on specific requirements.

Successor agencies must access the RAD App to fill out their pre-populated Amended ROPS template and submit the OB-approved Amended ROPS along with a copy of the signed OB resolution. No other means of submission to Finance will be accepted. The RAD App is located at [RAD App](#).

In accordance with Health and Safety Code (HSC) section 34177 (l) (2) (C), the agency must also separately e-mail a copy of the Excel ROPS and OB resolution to their County Auditor-Controller and the State Controller's Office at RDA-SDSupport@sco.ca.gov.

A copy of the final Amended ROPS should also be posted on the agency's website. For commonly asked RAD App questions, refer to the RAD App FAQs located on the login page. If FAQs do not resolve the issue, send an e-mail to RedevelopmentAdministration@dof.ca.gov.

In the subject line, specify the agency name and RAD App question, and briefly describe the issue in the message.

1. Summary Form

No entry is required. The Summary Form summarizes the total authorized amounts, total requested adjustment amounts, and total amended amounts for the B period.

2. ROPS Detail Form

The template includes pre-populated authorized amounts for the January 1 through June 30 period (B period). These amounts are locked and cannot be changed. Requested Adjustments for each applicable line item, enter the adjustment amount needed under the relevant funding source. The amount should not include the previously authorized amount.

Note: For each line item with a requested adjustment amount, briefly explain the adjustment needed. *Be prepared to provide supporting documentation to Finance for the requested adjustment amounts*

LAST AND FINAL ROPS

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 of 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).

A Last and Final ROPS may be submitted to Finance at any time. Finance has 100 days from the date of submission to issue a determination letter. The ROPS must be approved at least 15 days prior to the tax distribution date to be eligible for that ROPS period.

The PPA and Cash Balances forms are not required for the Last and Final ROPS and have been excluded.

Any revenues, interest, and earnings not authorized on the Last and Final ROPS should be remitted to the CAC for distribution to the taxing entities.

The Last and Final ROPS template consists of three forms. Agencies are required to complete each form.

1. Summary Total Outstanding Form

This form summarizes requested funding totals carried forward from the ROPS Detail Form by funding source. The summary tab displays only the total outstanding obligations for each funding source. Because no entry is required, the form is locked.

The agency must also select the last ROPS period from the drop-down list; this will automatically update the titles of each tab. The effective beginning period should be the subsequent Annual ROPS period following the most current approved Annual ROPS period.

2. Summary by ROPS Period Form

This form summarizes the six-month total requested amounts for the July to December (A Period) and January to June (B Period) for all ROPS periods by funding source. The amounts are carried forward from the ROPS Detail form and are locked. No entry is required.

3. ROPS Detail Form

This form lists the agency's total outstanding obligations and a schedule of remaining payments for each obligation funded by RPTTF, Bond Proceeds (no Reserve Balances), and Other Funds. The form is currently set up to accommodate annual ROPS periods up to ROPS 45-46. The form has been prepopulated with the same obligations reported in the most recent prior ROPS period. Item numbering may not be sequential because retired obligations have been excluded and are not listed on the form. **Agencies must maintain the existing line-item numbers and should not create a new line item for a new obligation that was not on a prior ROPS.**

The Last and Final ROPS template is similar to the Annual ROPS template; please see the Annual ROPS instructions for assistance.

AMENDED LAST AND FINAL ROPS

Pursuant to HSC section 34191 (c) (2), the agency may submit a maximum of two requests to amend the approved Last and Final ROPS and is subject to the following:

- The request should be approved by the OB before submission.
- Finance has 100 days to approve or deny the agency's request.

Note: Agencies that are party to cases specified in HSC section 34191.6 (a) (3) have no limitation on the number of Last and Final ROPS amendments, provided those additional amendments are submitted for the sole purpose of complying with final judicial determinations in those cases. Refer to HSC section 34191.6 for details on specific requirements.

Finance releases an updated Last and Final ROPS template at the same time as the Annual ROPS template.

ATTACHMENT A: OBLIGATION TYPES

No.	Obligation Types	Description
1	Admin Costs	Staff costs, general legal costs, office lease payments, financial audit costs, costs for supplies/equipment, etc.
2	Admin Cost – Litigation	Legal costs contesting the RDA dissolution and reconciliation process.
3	Bond Funded Project – 2011	Bond funded projects using excess 2011 bond proceeds.
4	Bond Funded Project – Housing	Bond funded projects using excess housing bonds proceeds.
5	Bond Funded Project – Pre-2011	Bond funded projects using Pre-2011 excess bond proceeds.
6	Bonds Issued After 12/31/10	Repayment of tax allocation bonds, certificates of participation, community facilities district bonds, etc.
7	Bonds Issued On or Before 12/31/10	Repayment of tax allocation bonds, certificates of participation, community facilities district bonds, etc.
8	Bond Reimbursement Agreements	Agreements related to bond debt service (e.g. Financing Authority issued bonds and loaned proceeds to Agency).
9	CDBG/HUD Repayment to City/County	Repayment of CDBG/HUD loans to the city/county
10	Business Incentive Agreement	Tax rebate agreement, subsidy agreement, etc.
11	City/County Loan (Post 06/27/11)	Sponsoring entity loan for payment of enforceable obligations and admin costs due to RPTTF shortfall.
12	City/County Loan (Prior 06/28/11) 3 rd Party Agmt – infrastructure	City/county loan related to the development of infrastructure per HSC Section 34191.4 (b) (2) (C) (ii)
13	City/County Loan (Prior 06/28/11), Property Transaction	City/county loan related to transfer of real property per HSC section 34191.4 (b) (2) (B).
14	City/County Loan – (Prior 06/28/11) Cash Exchange	City/county loans for legitimate redevelopment purposes per HSC section 34191.4 (b) (2) (A)
15	City/County Loan (Prior 06/28/11) – Other	Other pre-existing city/county loans prior to RDA dissolution
16	Dissolution Audit	Statutorily required review/audit to wind down the RDA, such as Due Diligence Reviews
17	Fees	Fiscal agent/trustee fees, bond disclosure fees, arbitrage fees, etc.
18	Housing Entity Admin Cost	Housing administrative cost allowance for local housing authorities responsible for housing functions by default
19	Improvement/Infrastructure	Agreements for construction of roadways, improvements around development site, etc.
20	Legal	Project specific legal costs
21	Litigation	Judgments or settlements, current litigation
22	LMIHF Loans	LMIHF loans not related to Supplemental Educational Revenue Augmentation Fund (SERAF) (e.g. HSC 33334.6).
23	Miscellaneous	Obligation does not match a specific obligation type listed

No.	Obligation Types	Description
24	OPA/DDA/Construction	Agreements for construction of affordable housing development, building rehabilitation, commercial buildings, etc.
25	Professional Service	Agreements or contracts for design, engineering, environmental studies, landscaping, etc.
26	Project Mgmt. Cost	City, county, or agency project staff costs
27	Property Disposition	Appraisal fees, fencing costs, closing costs, LRPMP-related costs, etc.
28	Property Maintenance	Landscaping, utilities, property insurance, repairs, etc.
29	Reentered Agreements	Agreements entered or re-entered into that were approved by the OB between February 1, 2012 and June 27, 2012.
30	Refunding Bonds	Refunding Bonds issued after 6/27/12
31	Remediation	Remediation costs for agency property
32	Reserve	RPTTF reserves for amount due in the next half of the calendar year
33	Rev. Bonds Issued After 12/31/10	Repayment of Revenue bonds, certificates of participation, community facilities district bonds, etc.
34	Rev. Bonds Issued On or Before 12/31/10	Repayment of Revenue bonds, certificates of participation, community facilities district bonds, etc.
35	RPTTF Shortfall	Unfunded obligations from a prior ROPS period due to RPTTF shortfall
36	SERAF/ERAF	Repayment of SERAF/ERAF loan from LMIHF
37	Third-Party Loan	Repayment of bank line of credit, federal or state loans, etc.
38	Unfunded Liability	Pension, unemployment, benefits, etc.