

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					P	
										L						Six-Month Total
										M						
										N						
O																
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	Funding Source					Six-Month Total	
										Non-Redevelopment Property Tax Trust Fund (Non-RPTTF)						RPTTF
										Bond Proceeds	Reserve Balance	Other Funds	Non-Admin	Admin		
								\$ 17,151,257			\$ -	\$ 187,358	\$ -	\$ 979,380	\$ 125,000	\$ 1,291,738
1	AD90-1 Limited Obligation Bonds	Bonds Issued On or Before 12/31/10	7/3/1996	9/30/2014	Depository Trust Company	AD90-1 Limited Obligation Refunding Bonds (Principal & Interest) - Enforceable Obligation per HSC 34171(d)(1)(A) and 34171(d)(1)(E) - See Notes for additional information	Fletcher Pkwy	180,775	N			180,775				\$ 180,775
2	Certificates of Participation Series B	Bonds Issued On or Before 12/31/10	7/27/2006	8/30/2026	Wells Fargo Bank	Certificates of Participation Series B (Principal & Interest)	Fletcher Pkwy		N							
3	AD98-1 Limited Obligation Bonds	Bonds Issued On or Before 12/31/10	6/24/1998	9/30/2023	US Bank	AD98-1 Limited Obligation Bonds (Principal & Interest)- Enforceable Obligation per HSC 34171(d)(1)(A) and 34171(d)(1)(E) - See Notes for additional information	Alvarado Creek	5,084,687	N		6,583		399,680			\$ 406,263
5	Police Station Site Loan Repayment per HSC34191.4(b)	City/County Loans On or Before 6/27/11	11/25/2008	6/30/2019	City of La Mesa	Police Station Land Purchase	Fletcher Pkwy	5,300,000	N							
9	AD90-1 Bond Fiscal Agent Fees	Fees	7/3/1996	9/30/2014	US Bank	Fiscal Agent fees as required by bond issuance- Enforceable Obligation per HSC 34171(d)(1)(A) and 34171(d)(1)(E)	Fletcher Pkwy	600	N				600			\$ 600
10	AD90-1 Annual Disclosure Fees	Fees	7/3/1996	9/30/2014	Stadling, Yocca, Carlson	Annual Disclosure Fees as required by bond issuance- Enforceable Obligation per HSC 34171(d)(1)(A) and 34171(d)(1)(E)	Fletcher Pkwy	600	N				600			\$ 600
11	AD98-1 Bond Fiscal Agent Fees	Fees	6/24/1998	9/30/2023	US Bank	Fiscal Agent fees as required by bond issuance- Enforceable Obligation per HSC 34171(d)(1)(A) and 34171(d)(1)(E)	Alvarado Creek	32,600	N				2,900			\$ 2,900
12	AD98-1 Annual Disclosure Fees	Fees	6/24/1998	9/30/2023	Stadling, Yocca, Carlson	Annual Disclosure Fees as required by bond issuance- Enforceable Obligation per HSC 34171(d)(1)(A) and 34171(d)(1)(E)	Alvarado Creek	6,910	N				600			\$ 600
15	Administrative Cost Allowance	Admin Costs	7/1/2014	12/31/2014	Various	Administrative Cost Allowance under AB1X26 - See Oversight Board Resolution approving the Administrative Budget and Administrative Cost Allowance	n/a	125,000	N					125,000		\$ 125,000
16	Deferred Pass-Through Debt Contractual Enforceable Obligation	Miscellaneous	1/5/1988	6/30/2037	County of San Diego	Pass-Through Payments previously deferred and not paid per contract- Enforceable Obligation per HSC 34171(d)(1)(E) - See Notes for additional information	Alvarado Creek	3,196,704	N				500,000			\$ 500,000
17	Defense of Affordable Housing Coalition Lawsuit	Litigation	7/30/2013	6/30/2016	Kane, Ballmer & Berkman/SA-City	Legal Defense of Affordable Housing Coalition's lawsuit- Enforceable Obligation per HSC 34171(b) and 34171(d)(1)(F)	Central/Fletcher/Alvarado Creek	70,000	N				70,000			\$ 70,000
18	First Loan Agreement and City Loan to Pay ROPS III Enforceable Obligations	City/County Loans After 6/27/11	9/19/2013	6/30/2037	City of La Mesa	City Loan in the amount of \$279,489 loaned to SA during ROPS III period to pay enforceable obligations on approved ROPS III (entire RPTTF was withheld by County Auditor-Controller)	n/a		Y							\$ -

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	T		
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)	SA Comments
		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)			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
							464,213	753,881	389,413	389,413	389,413	389,413		127,250						See Notes Tab	
1	AD90-1 Limited	-	-	-	-	-		176,179	176,179	176,179	176,179										
2	Certificates of	-	-	-	-	-		173,899	173,899												
3	AD98-1 Limited Obligation Bonds	-	-	-	-	-		185,868	399,103	213,234	213,234	213,234									
4	OPA Obligation	-	-	-	-	-															
5	Police Station Debt Service	-	-	-	-	-															
6	Contract for Auditing Services	-	-	-	-	-															
7	Contract for Professional Services	-	-	-	-	-															
8	Contract for Professional Services	-	-	-	-	-															
9	AD90-1 Bond Fiscal Agent Fees	-	-	-	-	-		600													
10	AD90-1 Annual Disclosure Fees	-	-	-	-	-		600													
11	AD98-1 Bond Fiscal Agent Fees	-	-	-	-	-		2,900													
12	AD98-1 Annual Disclosure Fees	-	-	-	-	-		600													
13	Contract for Consulting Services	-	-	-	-	-															
14	Salaries and Benefits	-	-	-	-	-															
15	Administrative Cost Allowance	-	-	-	-	-	104,446							127,250							

Recognized Obligation Payment Schedule 14-15A - Notes

July 1, 2014 through December 31, 2014

Item #	Notes/Comments
Report of Cash Balances	
Column E-4	Fiscal Agent reserves required for the AD90-1 in the amount of \$187,358 and AD98-1 Limited Obligation Bond Issues in the amount of \$522,450. These fiscal agent funds have been reserved since issuance per the bond documents and covenants and are not available for use by the Successor Agency while the debt service remains outstanding. The AD90-1 reserve funds in the amount of \$187,358 will be used to pay the final AD90-1 debt service payment in the amount of \$180,775 with the remaining balance of \$6583 applied to a portion of the AD98-1 debt service during the ROPS 14-15A period.
Column G-2	The CAC withheld a portion of the DOF-approved RPTTF distribution on June 3, 2013 for ROPS 13-14A in an amount totaling \$667,145.77, which was used by the County to pay the balance of the AB1484 July 2012 True Up demand payment. The amounts reported paid from "Other" Fund sources are the actual enforceable obligations approved on ROPS 13-14A paid with the City of La Mesa's general funds pursuant to a Second Loan Agreement and City Loan of \$491,718. The City's funds (City Loan) are in the exact amounts needed to pay approved enforceable obligations during the ROPS 13-14A period ending December 31, 2013, leaving a zero ending available fund balance.
Column H-1	The \$133,086 is unspent funds from the ROPS II period RPTTF distribution that is reported on the ROPS 13-14A Prior Period Reconciliation as used toward the payment of AD90-1 Limited Obligation Bonds debt service payment during the ROPS 13-14A period pursuant to the approval of the SA and OB by Resolution and approved by the Department of Finance concurrently with adoption of the ROPS 13-14B in accordance with HSC Section 34177(a)(4) of the Dissolution Act.
ROPS Detail	
1	Final payment of AD90-1 Debt Service paid from reserve balance held by the Successor Agency acting as Fiscal Agent per bond covenant. Reserves established in 1996 at the time of issuance of the bonds. Amount of reserves held are \$187,358; final debt service payment is \$180,775; unspent reserves reallocated and used towards payment of current AD98-1 debt service payment. Reallocation of reserve balance funds is approved by the Successor Agency and Oversight Board
3	Portion of the AD98-1 debt service payment is from unspent reserves of AD90-1 debt service after final payment was made. Remaining portion of debt service payment made using RPTTF. Reallocation of reserve balance funds is approved by the Successor Agency and Oversight Board
16	Pursuant to section 4.04 of the Agreement between the County of San Diego and the La Mesa Community Development Agency dated January 5, 1988, any remaining balance owed by the Agency to the County shall be forgiven upon the termination or expiration of the Redevelopment Plan. The enforceability of this obligation, therefore, depends on the Department of Finance's determination of whether AB 26 or AB 1484 terminated the Redevelopment Plan for the Alvarado Creek Redevelopment Project.
17	Funds required for defense of the Affordable Housing Coalition of San Diego County v. City of La Mesa as Successor Agency to La Mesa Community Redevelopment Agency et al. Litigation costs due to the filing of a lawsuit by the Affordable Housing Coalition of San Diego County alleging that unmet obligations of the Former RDA pursuant to the California Community Redevelopment Law constitute an enforceable obligation of the Successor Agency payable from RPTTF. Costs relating to potential and pending litigation in connection with assets or obligations constitute an enforceable obligation of the Successor Agency and shall be payable from RPTTF monies, not as an administrative cost, pursuant to HSC Section 34171(b) and 34171(d)(1)(F) of the Dissolution Act.
21	Contract for auditing services for fiscal year 2013-2014 to be performed beginning July 2014 ending with financial statements issued December 2014 and is an enforceable obligation per HSC 34171(d)(1)(C), 34177(n) and 34171(d)(1)(F)
1,3,9,10,11,12,15,16,17,21	The actual amounts provided herein are solely estimates and the actual amount paid due to final costs owed by the Successor Agency may end up being greater than shown above. Therefore, the approval of this ROPS by the Successor Agency, the Oversight Board and the DOF includes the approval of such increased amount actually paid.
1,3,9,10,11,12,15,16,17,21	To the extent RPTTF is not available to pay an enforceable obligation listed on this ROPS, the approval of this ROPS by the Successor Agency, the Oversight Board, and the DOF includes authorizing the Successor Agency to make payments on an enforceable obligation from any other funds the Successor Agency may have available, if any, at the time a payment is to be made.
Report of Prior Period Adjustments	
Column T	The CAC withheld a portion of the DOF-approved RPTTF distribution on June 3, 2013 for ROPS 13-14A in an amount totaling \$667,145.77, which was used by the County to pay the balance of the AB1484 July 2012 True Up demand payment. The amounts reported paid from "Other" Fund sources are the actual enforceable obligations approved on ROPS 13-14A paid with the City of La Mesa's general funds pursuant to a Second Loan Agreement and City Loan of \$491,718.