

WENDY L. WATANABE AUDITOR-CONTROLLER

> JUDI E. THOMAS CHIEF DEPUTY

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS OMIAN NHOL JAMES L. SCHNEIDERMAN

August 10, 2012

Honorable John Chiang Controller, State of California P.O. Box 942850 Sacramento, CA 94250-5872

Dear Mr. Chiang:

REPORT ON AGREED-UPON PROCEDURES AUDIT PURSUANT TO ABX1 26 OF THE FORMER REDEVELOPMENT AGENCY OF THE CITY OF LONG BEACH

California Health and Safety Code (HSC) Section 34182 requires each county Auditor-Controller (A-C) to conduct, or cause to be conducted, an agreed-upon procedures (AUP) audit of each former redevelopment agency (RDA or Agency) In their respective county by July 1, 2012. On June 27, 2012, State Assembly Bill 1484 (AB 1484) extended the July 1 deadline to October 1, 2012. The audits are to establish each RDA's assets and liabilities; to document and determine each agency's pass-through payment obligations to other taxing entities; and to determine and document the amount and terms of any indebtedness incurred by the former RDA.

We have completed the AUP engagement of the former RDA of the City of Long Beach, the results of which are attached. The procedures performed were agreed upon by the California State Controller's Office, California Department of Finance (Finance), and Los Angeles County (LAC) A-C. The initial Recognized Obligation Payment Schedule (ROPS) was prepared by, and is the responsibility of, the RDA's Successor Agency's management. Our responsibility was to apply the AUP.

Some of the AUP required legal determinations of whether the obligations were properly authorized, complied with applicable laws and regulations, and were binding on the Agency. We have utilized the Office of the County Counsel to provide the legal determinations required by the AUP. The results of County Counsel's legal analysis are presented in Attachment E.

Except for those obligations listed as "questionable" or "unenforceable", the obligations we reviewed are, to the best of our knowledge, allowable pursuant to the HSC prior to the passage of AB 1484. Questionable and unenforceable obligations identified during Honorable John Chiang August 10, 2012 Page 2

this engagement are summarized in Exhibit 1. Supporting documentation related to terms and amounts for each obligation reviewed during this engagement are available for review upon request.

The AUP were completed by Macias, Gini & O'Connell, LLP, an independent Certified Public Accounting (CPA) firm, and LAC A-C staff. The attached documents constitute our report on the AUP and include a summary of the review of a sample of obligations from the Agency's ROPS (Exhibit 1); the AUP and the results of procedures performed by the independent CPA firm (Attachment A); and the results of procedures performed by LAC A-C staff (Attachment B). In addition, we have attached an analysis prepared by our County Counsel (Attachment C) for those ROPS items that required additional review; and a copy of the Finance ROPS review and final approval letter (Attachment D).

This report is intended solely for the information and use of the LAC A-C, the Successor Agency, the Successor Agency Oversight Board, and applicable State agencies, and is not intended to be, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

If you have any questions regarding these reports, please contact the RDA Audit Manager at RDAaudits@auditor.lacounty.gov.

Very truly yours,

Work I Watanase Jy Three Uman Wendy L. Watanabe Auditor-Controller

WLW:JET:JLS:SJL

Attachments

c: Ana J. Matosantos, Director, California Department of Finance Successor Agency Oversight Board Dale L. Hutchins, Redevelopment Administrator, Successor Agency of the Former RDA for the City of Long Beach

Review of a Sample of Obligations from the Recognized Obligation Payment Schedule for the Successor Agency of the City of Long Beach RDA

State Department of Finance - Approval Letter

The original Recognized Obligation Payment Schedule (ROPS) submitted by the Successor Agency of the City of Long Beach RDA totaled \$668,392,092.00. The final ROPS approved by the State Department of Finance (Finance) totaled \$666,083,265.00. Finance determined that the items below were not enforceable obligations:

Jan-June 2012

Project Name/ Debt Obligation	Description	Total Outstanding Debt or Obligation
Excessive Administrative Costs for the six-month period	Various expenses - office supplies, legal services, memberships, etc.	\$3,669,394

Total \$3,669,394

July-Dec 2012

Project Name/ Debt Obligation	Description	Total Outstanding Debt or Obligation
Excessive Administrative Costs for the six-month period	Various expenses - office supplies, legal services, memberships, etc.	\$2,308,827

Total \$2,308,827

Questionable Obligations

The agreed-upon procedures performed by the independent CPA firm and the Auditor-Controller (A-C) determined that the following sample items for period January to June 2012 were questionable obligations:

Project Name/Debt Obligation	Description	Total Outstanding Debt or Obligation
Admin - City of Long Beach Billing& Collections	Business License Fees	\$6,000
Admin - Hahn & Hahn	Legal Services - ongoing eminent domain	480,000
Admin - Kane, Ballmer, & Berkman	Legal Services Agreement	60,000

Sub total \$546,000

Questionable Obligations (cont'd)

Project Name/Debt Obligation	Description	Total Outstanding Debt or Obligation
Admin-Keyser Marston Associates	Financial Consulting Services	100,000
Admin-Leibold McClendon & Mann	Legal Services	50,000
Property Maintenance	Equity North Investments	275,000
Property Maintenance	Overland, Pacific & Cutler	300,000
Admin- Rutan & Tucker	Legal Services	10,000
Homeland Tenant Improvements	Fernald - Architect/Design /Construction Admin	35,000
Cherry Avenue Widening	Hahn & Hahn -Legal Services Agreement	58,500
Habitat Homes - Pine/14th	Habitat for Humanity of Greater Los Angeles - Rehab/New Construction Single-Family homes	537,200
Olive Court	Homebuyers - 2nd Mortgage Assistance Loans-Low-Mod BEGIN funds	1,625,626
Palace Hotel	LINC Housing - Affordable Housing Rehab Project	2,135,408
Pine Avenue Residential Rehab	Jamboree Housing Corporation - Rehab family affordable rental housing. 14 units. 100% affordable.	3,182,800
Pine Avenue Residential Rehab	Comprehensive Housing Services - Labor compliance monitoring	50,625
Senior Art Colony and Annex - Phase I	Comprehensive Housing Services - Labor compliance monitoring	70,000
Senior Art Colony and Annex - Phase I	Long Beach Senior Artists Colony - LP Long Beach Regal	9,094,944
3361 Andy Street	LBHDC - 4-unit affordable housing rehab	462,180
Artesia Blvd Median Improvement	Public Works - Plan Check, bidding, construction/project management	200,000

Sub total \$18,255,360

Questionable Obligations (cont'd)

Project Name/Debt Obligation	Description	Total Outstanding Debt or Obligation
Atlantic Ave. Median	Public Works - Plan	250,000
Improvement	Check, bidding, construction/project management	
Expo Building (4321 Atlantic)	City of Long Beach - Fire/Life Safety Renovations and Code Compliance	200,000
Fire Station 12	Kleinfelder - Inspection services	60,035
Fire Station 12	Gonzales Construction/Attorneys	2,000,000
Orchard Supply Lease Agreement	Sales Tax Rebate	140,842
Oregon Park Development	LA County - Easement Agreement/Plan Check	50,000
Oregon Park Development	Public Works - Plan Check, bidding, construction/project management	350,000
Oregon Park Development	So Cal Edison - Reroute Utility/Plan Check	100,000
Westside Storm Drain	Willdan Associates - Inspection services	121,000
Westside Storm Drain	Kleinfelder - Materials Observation / Testing	50,000
Westside Storm Drain	Public Works - Engineering / Construction Mgmt. Services	30,000

Total \$22,153,237

In addition, the independent CPA firm identified \$10,043,199 in questionable obligations subsequently removed from the ROPS.

Unenforceable Obligations

The legal analysis performed by our County Counsel identified \$96,851,896 in unenforceable obligations that were subsequently removed from the final approved ROPS.

June 2012 Disbursement to Successor Agency

The total obligations approved for the six-month period from July 1 to December 31, 2012 by Finance is \$33,446,016.00. Based on the available RDA funds, less pass-through payments paid directly by the A-C and administrative fees, the A-C remitted \$33,446,016.00 for the six-month period from July 1 to December 31, 2012 to the successor agency, City of Long Beach on June 1, 2012.

COUNTY OF LOS ANGELES, CALIFORNIA

Independent Accountant's Report on Applying Agreed-Upon Procedures on the Former Redevelopment Agency of the City of Long Beach, California

Pursuant to AB x1 26
Redevelopment Agency Dissolution



Certified Public Accountants.

CITY OF LONG BEACH REDEVELOPMENT AGENCY

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Independent Accountant's Report on Applying Agreed-Upon Procedures

County Auditor – Controller County of Los Angeles Los Angeles, California

We have performed the agreed-upon procedures enumerated in Attachment A, which were agreed to by the County of Los Angeles (County) Auditor-Controller (A-C), solely to assist you in evaluating that the dissolved Redevelopment Agency (RDA) of the City of Long Beach, California is complying with its statutory requirements with respect to Assembly Bill (AB) x1 26, prior to the passing of AB 1484. Management of the successor agency of the City of Long Beach is responsible for the accounting records pertaining to statutory compliance pursuant to Health and Safety Code section 34182(a)(1). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the party specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The scope of the engagement was limited to performing the agreed-upon procedures as set forth in Attachment A. Attachment A also identifies the findings noted as a result of the procedures performed.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the obligations selected by the A-C on the Enforceable Obligation Payment Schedules or the Recognized Obligation Payment Schedule or as to the appropriateness of the other financial information summarized in Attachment A. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of Los Angeles A-C and is not intended to be and should not be used by anyone other than this specified party.

Jini & O'Connell LCP

Los Angeles, California

July 23, 2012

A. Redevelopment Agency Dissolution and Restrictions

For each former redevelopment agency, perform the following:

- 1. Based on the Enforceable Obligation Payment Schedule (EOPS) for the period August 1 through December 31, 2011 provided by the A-C:
 - a. For the obligations selected by the A-C in Schedule I, identify the payee, a description of the nature of the work/service agreed to, and the amount of payments made by month through December 31, 2011, and compare it to the legal document(s) that forms the basis for the obligation (e.g. contract, bond indenture, etc.). Alternatively, if the amount of payments was not listed in the legal document, compare it to the general ledger. Note any discrepancies. Any obligations for which the successor agency cannot produce a supporting legal document, or for which the supporting legal document does not support the obligation, should be noted as "questionable" in the Agreed-Upon Procedures (AUP) report.

Findings: We noted the following findings:

- One obligation was entered into between the former redevelopment agency (RDA) and the City of Long Beach (City);
- Two obligations were entered into between the vendor and the City. We noted that, prior to the dissolution of the former RDA, affordable housing related agreements were generally entered into between the City of Long Beach Housing Development Company (LBHDC) and the vendor, or the City and the vendor. The City created the nonprofit LBHDC to implement the affordable housing goals and requirements of the City, as required by California Redevelopment Law, and to expend the low and moderate housing funds for the purposes of preserving and increasing the supply of housing affordable to low and moderate income families.
- Nine obligations were terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency;
- We were unable to recalculate the obligation due to the complexity of the calculation for one obligation; however, the obligation was supported by a legal document;
- One obligation will be paid from the successor agency's administrative allowance; as such, no legal document was provided;
- The payee noted on the EOPS is incorrect for one obligation;
- The amounts paid will be reimbursed to the successor agency for one obligation; as such the net impact to the successor agency will be \$0;
- The outstanding amounts for eight obligations were estimates made by the former RDA; as such, we were unable to trace the amount to a legal document;
- There was a variance between the outstanding obligation amount per the EOPS and the legal document(s) and/ or our recalculation for nineteen obligations.

Refer to Table I for a detailed summary of findings.

We also noted variances between the amount of payments per the EOPS and the legal document(s) and/or-the payment listing for thirty-five obligations. These variances were due to the fact that the payments per the EOPS were estimated amounts.

b. Identify the obligations selected by the A-C on the EOPS in Schedule I that were entered into after June 29, 2011 by examining the legal document.

Findings: We noted that two obligations were entered into subsequent to June 29, 2011 per the legal documents examined. However, these obligations were for services for ongoing projects.

Refer to Table II for a detailed summary of findings.

- 2. Based on the EOPS for the period January 1 through June 30, 2012 provided by the A-C in Schedule II:
 - a. Identify and document the project name <u>and</u> project area associated with each obligation by examining the legal document.
 - Findings: The successor agency did not complete the EOPS for the period January through June 2012. As such, no further work was proposed by the A-C. Refer to Schedule II.
 - b. For each obligation selected by the A-C in Schedule II, identify the payee, a description of the nature of work/service agreed to, and the amount of payments to be made by month through June 30, 2012, and compare it to the legal document that forms the basis for the obligation (e.g. contract, bond indenture, etc.). Alternatively, if the amount of payments was not listed in the legal document, compare it to the general ledger. Note any discrepancies. Any obligations for which the successor agency cannot produce a supporting legal document, or for which the supporting legal document does not support the obligation, should be noted as "questionable" in the AUP report.

Findings: The successor agency did not complete the EOPS for the period January through June 2012. As such, no further work was proposed by the A-C. Refer to Schedule II.

c. Identify the obligations selected by the A-C on the EOPS in Schedule II that were entered into after June 29, 2011 by examining the legal document.

Findings: The successor agency did not complete the EOPS for the period January through June 2012. As such, no further work was proposed by the A-C. Refer to Schedule II.

- 3. With regard to the Low and Moderate Income Housing Fund (L&M Fund) of the former redevelopment agency:
 - a. Inquire and specifically state in the report the manner in which the former redevelopment agency did or did not execute a transfer of the L&M Fund to the successor agency.

Findings: We inquired of the City Controller and Accounting Officer, and determined that prior to the dissolution of the former RDA, the L&M fund was presented separately in the RDA financial statements as per State mandates. It has been treated as a separate entity and accounted for in a different fund the Housing Fund (SR 135), within the City's financial management system (FAMIS) from its inception. The RDA funds (RD funds), as maintained in FAMIS were closed, and the balances were transferred to the new successor agency (SA funds). The City assumed the role of the housing successor agency. As the L&M funds were

already accounted for within the City's Housing Fund, a transfer to the housing successor agency (i.e. the City) was not considered necessary.

Financial data of the former RDA for the period October 1, 2011 through January 31, 2012 remained in the RD funds while the SA funds housed the information for the remaining eight months of the fiscal year. We verified the fund structure by scanning the general ledger detail reports by fund prior to and subsequent to February 1, 2012.

b. If the L&M Fund was transferred specifically state in the report the date of transfer and summarize the manner in which the transfer was performed (e.g., changing the name of the accounting fund and related bank accounts that are holding these assets for the successor agency) based on an examination of the successor agency's accounting records.

Findings: As mentioned at AUP Procedure A.3.a above, the L&M Fund was not transferred to the housing successor agency as it was already accounted for within the City's Housing Fund prior to the dissolution of the RDA. As such, subsection b. is not applicable.

c. Examine the successor agency's accounting records and specifically state in the report the value of the assets of the L&M Fund transferred to the redevelopment agency's successor agency.

Findings: As mentioned at AUP Procedure A.3.a above, the L&M Fund was not transferred to the housing successor agency as it was already accounted for within the City's Housing Fund prior to the dissolution of the RDA. As such, subsection c. is not applicable.

- 4. With regard to the housing activities and assets of the former redevelopment agency:
 - a. Inquire and specifically state in the report whether the housing activities and/or assets were transferred and the manner in which the agency did or did not execute a transfer to the successor agency.

Findings: We inquired of the City Controller, Accounting Officer, and Administrator of Development Services/Successor Agency, and noted that housing activities and assets remained in SR 135 subsequent to the dissolution of the former RDA. Furthermore, the City retained the housing functions previously performed by the RDA.

b. If housing activities were transferred, obtain and specifically state in the report, the underlying documentation authorizing the transfer (e.g., resolution of the city or county assuming the housing activity from the redevelopment agency).

Findings: We verified that the City retained housing activities subsequent to the dissolution of the former RDA through inspection of the Council resolution which noted in part, "The City of Long Beach desires to elect to retain the housing assets and functions previously performed by the Agency in accordance with Section 34176 of the Redevelopment Law."

c. If the transfer included assets, obtain a list of the assets and their reported value from the successor agency and include as an attachment to the AUP report.

Findings: Housing assets were accounted for in SR 135 prior to the dissolution of the RDA. Accordingly, no transfer was required.

B. Successor Agency

- 1. With regard to the administrative responsibilities and assets of the former redevelopment agency:
 - a. Inquire and specifically state in the report the manner in which the former redevelopment agency did or did not transfer its administrative responsibilities to the successor agency (e.g., documents and records, etc.), and the date of the transfer.

Findings: We inquired of the City Controller and Accounting Officer, and noted that the former RDA transferred all of its administrative responsibilities to the successor agency as of February 1, 2012. We verified this through the City Council recommendation approved via the Council resolution on January 17, 2012.

b. Inquire and specifically state in the report whether the former redevelopment agency transferred assets other than real property to the successor agency (e.g., cash and investments).

Findings: We inquired of the City Controller and Accounting Officer, and noted that assets other than real property of the former RDA, as of the date of the dissolution, were transferred to the successor agency. These assets included pooled and non-pooled cash and investments, short term investments, receivables and other assets.

c. If assets other than real property were transferred, examine the successor agency's accounting records and specifically state in the report the transfer date, summarize the manner in which the transfer(s) was performed (e.g., changing the name of the accounting funds and related bank accounts to the name of the successor agency), and the total value of the assets transferred.

Findings: The City created the SA funds to maintain the financial information of the successor agency. All assets of the RD funds as of February 1, 2012, were transferred to the SA funds via journal entries into the general ledger using journal vouchers (JV's). JV's were completed over a period of time, due to the volume of data. The transfer of data commenced mid-March and was completed in May 2012. Furthermore, as of February 1, 2012, the RD funds were locked or otherwise restricted and transactions could no longer be posted to these funds, unless otherwise authorized.

The transfer of bank accounts was not applicable to the pooled cash and investments as the former RDA's cash and investments were maintained in the City's pool. Rather, the equity of the RD funds in the pool was transferred to the SA funds via JV's. In addition, the former RDA's nonpooled cash and investments as of January 31, 2012 totaled \$77 million. These bank accounts remained in the former RDA's name as they were bond reserves and bond proceeds held with the fiscal agent or trustee.

The total value of assets transferred from the former RDA to the successor agency was \$231,217,000. We reviewed the trial balance of the RD funds as of April 30, 2012 and noted \$7,271 remained in equity in pooled cash and investments. We inquired of the Accounting Officer and noted the balance was maintained to pay final invoices for amounts incurred by the former RDA prior to the dissolution.

d. Inquire and specifically state in the report if real property was transferred from the former redevelopment agency to the successor agency.

Findings: Real property, in the amount of \$47,034,000, which is comprised of land and land held for resale, was transferred from the former RDA to the successor agency as of February 1, 2012.

e. If real property was transferred, examine and specifically state in the report the evidence of the transfer(s), such as re-recorded titles filed at the Registrar-Recorder/County Clerk.

Findings: Titles for real property were not re-recorded to the successor agency and continue to be recorded under the RDA as of the report date.

2. Examine accounting records of the successor agency and determine if the successor agency has established the Redevelopment Obligation Retirement Fund(s) in its accounting system.

Findings: The Redevelopment Retirement Funds (RORF) were established as funds 270 and 277 under the SA fund type. Funds SA-270 and SA-277 maintain the RORF operations and RORF debt service financial data, respectively.

We verified the successor agency funds were created as noted, by scanning a report generated from FAMIS, which provided asset balances for the noted funds without exception.

3. Obtain audited financial statements of the redevelopment agency for the fiscal years ended June 30, 2010 and June 30, 2011. Prepare a schedule listing the name and balance of each asset shown in the government-wide financial statements for each of the two years, as of June 30th (or fiscal year end, if different). Obtain unaudited asset balances as of January 31, 2012 from the successor agency which are comparable to the 2010 and 2011 amounts and include those on the schedule (marked as "unaudited"). If the successor agency is unable to provide comparable balances, indicate the reason and leave the 2012 column blank. Include the comparative asset listing as Schedule IV to the AUP report.

Findings: The financial statement audit was not complete for the year-ended September 30, 2011 as of the date of this report. As such, we obtained the audited financial statements of the former RDA for the year-ended September 30, 2010 and unaudited asset balances for the year-ended September 30, 2011 and for the period-ended January 31, 2012. We prepared a schedule listing the name and balance of each asset shown in the government-wide financial statements for the periods noted. We noted that the September 30, 2010 and 2011 asset balances are presented using the economic resources measurement focus and accrual basis of accounting and the January 31, 2012 asset balances are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Refer to Schedule IV for a listing of assets and their respective balances.

C. Draft Recognized Obligation Payment Schedule (ROPS)

5. Obtain a list of all payments from the successor agency's general ledger for the period February 1 through March 31, 2012. Trace and agree payments made by the successor agency to a corresponding obligation on the draft ROPS provided by the A-C. Note any discrepancies. It is anticipated that auditors will review all payments for smaller former RDAs, and review a sample of payments for larger former RDAs. The specific number of payments to be examined for each RDA will be determined during the performance of procedures in consultation with the A-C.

Findings: We obtained a list of payments from the successor agency's general ledger (FAMIS). We summed total payments made for February and March by obligation as presented on the draft ROPS. We noted 172 obligations had variances between the estimated payments for February and March 2012 and the actual payments for that period. Refer to Table III for a detailed summary of findings.

We also noted the following findings:

- Obligations for seventeen payments, totaling \$215,965 were inadvertently omitted from the EOPS and the draft ROPS.
- Obligations for two payments, totaling \$12,047 were inadvertently omitted from the draft ROPS.
- Obligations for four payments, totaling \$5,458 were not included on the draft ROPS as the final disbursement was anticipated to be made prior to February 1, 2012.
- 6. Compare each enforceable obligation selected by the A-C from the draft ROPS provided by the A-C in Schedule III to the legal document(s) that forms the basis for the obligation (e.g. contract, bond, indenture, etc.). Note any discrepancies. Any document, or for which the successor agency cannot produce a supporting legal document, or for which the supporting legal document does not support the obligation, should be noted as "questionable" in the AUP report. Exclude any enforceable obligation already reviewed under Procedure A, unless the terms or conditions of the obligation have changed.

Findings: We noted the following findings:

- One obligation was entered into between the former RDA and the City;
- We were unable to recalculate the outstanding obligation due to the lack of information and the inherent nature of the estimate for one obligation; however, the obligation was supported by legislation and had a variance of \$993,784 from management's estimate;
- Eleven obligations were between the vendor and the LBHDC or the City. We noted that, prior to the dissolution of the former RDA, affordable housing related agreements were generally entered into between the LBHDC and the vendor, or the City and the vendor. The City created the nonprofit LBHDC to implement the affordable housing goals and requirements of the City, as required by California Redevelopment Law, and to expend the low and moderate housing funds for the purposes of preserving and increasing the supply of housing affordable to low and moderate income families.
- Five obligations were not supported by a legal document; rather, the obligations were supported by budgeted amounts as approved by the LBHDC or former RDA Boards;
- One obligation is a duplicate of another item on the draft ROPS;
- One obligation was transferred to another department and is no longer an obligation of the successor agency. We verified no payments were made from the successor agency for this obligation by reviewing the payment listing from FAMIS;
- The outstanding amounts for twenty-nine obligations were estimates made by the former RDA; as such, we were unable to trace the amount to a legal document;
- There was a variance between the outstanding obligation amount per the draft ROPS and the legal document(s) and/or our recalculation for thirty-eight obligations.

Refer to Table IV for a detailed summary of findings.

Name of Redevelopment Agency. Project Area(s)

Cey of Long Beach North, Certrial, Corntown, West Beach, West Long Beach industrial, Poly High, Los Alins ENFORCEABLE OBLIGATION PAYMENT SCHEDULE Per AB 26 -Section 34167 and 34169 (*)

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Project Avea	Project Name / Debt Obligation	Payee	Öescrotten.	Total Outstanding Debt or Obligation	Total Due During Fracel Year	Aug."	\$954	190	Nov	,õ	Total
4	Open SpaceParts Loan Agreement	City of Long Beach	Parls/Open Space public improvements per Promissory Note	30.000,000		(A)		13			e
		Los Angelos Literiled School	Penting legal pagment ctains of restitution for page through calculation	71							
V	Pass-Through Restitution	District	WAS ERAF. TO THE STATE OF THE PERSON OF THE	2,750,000	0	000	0	0	٥	•	0
4	Pending Legal Judement Claim	Kermit Hathobat	Liverit	20,000	\$0,000	900	Ö	0	0	- A	0
-	Project Area Admenistration	Sergman & Allberdice		10000	10,000	5		4456	2,783	The Total Steam Is Sont	130
4	Project Area Administration	Foster Hoopet (Store N Save)	Storage space thr	10,000	10,000		1,000	1,000	1,000	1111	4,000
4	Project Area Administration	Der .	Section 109 Loan Cohsulling	45,906	45,098		3,633	3,823	3,803	200 W. C.	522.21
<	Project Avea Admenstration	Rutan & Tucker	Legal Services	10,000	0000	-	The second secon			1000	1000
4	Project Area Administration	Gay-On Signe	Sign manuf and translation	11,560	11,580	1 00 TO	11,560			Stantoerly av	11560
V.	Project Area Administration	Smith Emery Laboratories	Sof Testing	20,000		1	28,000	3,000	3 000	3,000	37,006
<	Property Maintenance	Overfarid, Pacific & Cudler	200	280,000	140,000	10,000	10,000	2011	10,000	A STATE OF THE PARTY OF THE PAR	40,000
0	734 Pitte - Pitte Ave. Mark	Max Certin Construction	Focade Improvement - Constitution	24.550	24,550	The contract of the second	24,550	Street, sometimes of the second	Service St. St. Cont.	The second secon	24.650
0	Cherry Average Widening	Meams Consulting LLC	Environmental Study	10,000	10,000	The state of the s	10,000	1570 000	Section of the sign	12 S. C.	10,000
v	Cherry Avenue Widening	Sarti Pastore	Goodkill Loss Analysis	12,800	12,800	The second second second	1,700	1,700	1,700	1,700	B-800
0	Plynn Fence - 1345 Corprado	4 Star Fabrication	Contractor Plantage Street Contract	14,496	14,458	the state of the state of	11,578	2.880	200 CONT S. C. CONT.	Company of the Company of	14.456
U	Homohand Tensent briggsoverments	Canada September 1984		\$5,000	35,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,000	3000	2000	2000	10 000
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3	Shelistoriary Housing Colombins	Successor reported Agency	Obligation	15,000,000				The second secon		Section of the sectio	0
U	McBride Park Teen Center	C. Lalimore	Activi	(K 000)	15,000		15,000		- Total Control of the Control of th	なるがらず	16,000
0	MoBride Park Teem Center	न		13000	13,000	6.496.58	6.497	286	1,780	1,550	11/15
5	Myto Mozeing Phose 5 (LB&Anahem)	7	State HCO Non-Performance penalty	2,600,000			1	700		Control of the Control	0 114 - 124 0
0	Orizaba Park Expansion	Mackone Development, Inc.		413,257	400,000	100	0	64,101	25229	0	127.353
3	PEROW	Tenegraterna	Construction Manager	27,500	2,500	2,500,00	2500				2 500
0	Rena Parlis Park	Yakar		14,680	15,000	A. T. M.	All Control	3	10 mm 1 m	14,680	14,650
U	Shorefine Gateway.	Shorefine Gateway LLC	Performance Depost for OPA	100,000	100,000		STATE OF THE PARTY	S. C. Control of the		The state of the s	0
0	321 W. 7th St (Loss Acts)	Comm Dev	CHRP-Reliah Com	1 500 ave	7,822	8,278.00	2				0.13
a	American Hotel	Urbana Davelopment	General Contractor	206,309	208,300	129.309.84	d	0		78.999	78.000
a	Aduarium of the Pacific	USBatk	Predom of TOT of ADP debt service	03.198.87D	200			A GYS 2018		A. A. S. A. A.	A GOOD YEAR
Q	ArtEnchánge	Studio 111		55,740	58,740	000	0	9	Q	0	0.000
	がは野生は、地		Be	· · · · · · · · · · · · · · · · · · ·	-					Si	1
,	Succession Consultation	Angelon Coult Action	On the last of the Party of the other	14,010	14.0+0	OTTO OTTO	200 000			200	8800
	Obert 747 - I nee Bleach 5 11 C	The Okan Comment	Dohad Beforesone Dancal	040 000	25 000		200,631			9	15000
-	Parife & Youth		100 parts and idea appears in the City Vantures development on Plicific Lister on the state of Plicific		0			epi Via		i i co Nella	
0	Promenade Carneras - Phase II	(Catplan Lechnologies	Includ Police Screetiures Catherin	67.873	A7 873	9	67.878		Contraction of the last of the		2000
a	Public Art - Promenade Souths	Creta Gree Stone		46,300	46,300	000	46.300		100	Act Charles Comme	48.300
Q	The Collaboration Art Gallery Collaboration	Artin Council for LB	Programming Fee for years 2-5	146.912	100,000	000	\$1,725	Of the state of th	9	- Otto	\$1.75
0	The Designory Business Referban	The Designory	Reimburgement of Parking Expenses	24,150	12,600	000	3,150	Property of Section 2015	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,150	6.200
	TO THE PROPERTY OF THE PARTY OF				100				4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.1
×	3336 Abardo - Daves Burgers	Equity North Investments	Facade Ingrepopment Promissory Notes	25,000	25 000		10 000	45 000	The state of the s		OK WOOD
2	\$376-5390 Land Beach Ethel CFIP	MJ Units Facade (in Escroud		195 260	105.280	195,250,00	C		-		-
z	Adminal Kidd Park Development	PMA Carpotation	General Contractor	208,302	508 302	129,803,84	0		0	18 000 EX	78.009
z	Business Development	James Hansen	Business Attraction and Retention	32,500	32,500	8,500.00	6.500	8.	8.500	10 10 10 10 10 10 10 10 10 10 10 10 10 1	28,000
	Daverpast Park Development (Bond								100		
2 2	East Police States of Board Smarth	ROM	Cardacape Accreece	184,938	164,838	0000	0	0	0	0	0
2	Control and Area dos abo	Aboda Pommondos	Rehabitation Lean - 63 restal unity for	STATE OF THE PARTY	2 000 000						9
	Eba Shahda 19 (Board Declara)	Reserve Drive Architector	Contract attractive contractive	4.02.000	1,000,000		2000				0

Name of Redevelopment Agency Project Arro(s)

Car of Line Beach Hoffs, Central, Downtown, West Breach, West Long Beach Indistrial, Poly Herb. Los Allos

ENFORCEABLE OBLIGATION PAYMENT SCHEDULE For AB 28 - Gooden 34107 and 34199 (*)

							and the same of th		Payments by month	y month		
Propect Area Pr	Prest Name	Project Name / Debt Optigation	Payer	Description	Total Outstanding Debt or Obsogisse	Total Due During Fiscal Year	Asg	Strot	8	Nov	Dec	Total
N Fite St	File Station 12		Gorcales Construction/Attornays	Reserve for cost of potential Scotton	2,000,000	119 051	900	0				9
	nchasonary Housing Obloabons	Obligations	aucy .	North Project Area tricks, Hessing Obligation	10,000,000							0
	Long Beach Blvd./Couplets Streat	ruplets Street	0.05	Estesment Accordation	19,000	10,000	00'0000'1	4,000		0	ø	4000
	Long Seach Bivd, Couplets Street Improvement (Sond Project)	Project)	ÀF:	Ergineel	36,000	30,000	15,000.00	12.500	8.000	4,000	1,000	22.500
N Breate	Long Besich Blvd./Cosplets Street Improvement (Bond Projects	Projects Street	Coast Latteine	Light Polis Manufactions	61.250	51.250	25.625.00	28.625	0	ó	0	258.855
Long	Long Bedch Blvd./Couplets Street Improvement (Bond Project)	Projects Sitrent Projects		General Contractor	1.561.506	1,111,508	00.000.001	280.850	319.784	339.763	141 186	1.011 5.08
	Long Beach BMd./Couplets Street Improvement (Bond Protect)	Projects Street		Construction Maintonement	18.500	26.900	1.600.00	1 500	9 800	1,800		A food
	Beach Transit	Long Beach Transit TransEment Meskage Signet	Long Beach Transet	Prochese, Install Mahdenance Electronic Signs - Long Boach Street Improvements at Mantet	98,485	68.485	1,500.00	٥		•	•	
N Lorm	Beach City Col	Long Beach City College Expansion	Flowell	Property Appread	16,000	18,900	1,500,00	16,000	and the section of the	Company of the Compan	0 2000	19,000
2.00	North Project Area Committee	parmittee	Morbi-Project Altre Cotemittes Logal Services Agrectient	Legal Services Agreement	40,000	10,000	700.00	9,825	8.825	9786	\$23.0	19.300
N Perki	Perking Wayfinding		МТА	Parting wayfinding egnage - Grast match	238,000	0	000	0	o	0	0	•
	Parvood (Northpetrate) Apts	le) Apts	A THE PROPERTY.	Residential Retrait MELP Loon Repopraent	1,400,900	0	96.0	0	0	•	0	9
N Public	Public Art fratallation		ong Beach: Public	Grace Park, Chase Park, Adentic Median	81,627	61,827	0.00	61,627	0	0	•	55,027
2	Public Art Installation		World Wide Construction	Grace Port, Chase Park, Atlantic Median	128.040	128,040	0.00	128,040	0	0	0	126,040
	1570 Cota - Atha Mores	avine	International City Escritive	Pacade Improvement - Escopu services	16,150	118,150		118.150				118,150
WS 2136	2138-2144 W. 16th BL	81	Cot-Can.	Advance to RDA for land purchase	146,000	146,000		Secretary of the Control of the Cont	A THE STREET STREET, STREET	Control (SWI ON CONTROL		0
Tetal	Totals - Lines 1 thru 342	342			15,482,540	1,027,001 \$	148,825	678,117	810,808	335,978	127,976	1,431,250

Schedule II - Enforceable Obligation Payment Schedule Provided by the Auditor-Controller (Jan. - Jun. 2012)

Name of Redevelopment Agency: Project Area(s)

City of Long Beach North, Central, Downtown, West Beach, West Long Beach Industrial, Poly High, Los Altos

Note 1: The Successor Agency did not complete the EOPS for January through June. No further work proposed.

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Part Part	Christ Lens Perch			T00 0000000000000000000000000000000000		Bryansarians Association	System A Stilling & Agricol.	LSA Association	Shale Works Graffy		CODY Consulting, Inc.			Toda Cheese	Nything	Westme	PA IS.	Goodle Chase	City Disableshant Deta	何に いって 社社 はの ラ	B ALCOHOL CLASS	Public Winds	City of Lang Busch.	N California		Patra Daves Development	Portable Partners (7 ha Exceeding	Owner	With Action		Cate of Large Streeth.	-	Myleodreg	Emblack Cerstraton	Public Works	South Marin Mannessants	Frank R. Works architects		Dark of New York	Something themena Florid	Various		Availte South	Landan Bas	International Coly Electron	Akhany	1000 Sealingth LLC (Partor	9990	NOA.	International City Excepter	the time and time	BCA Spening Ford	City of Long Broach	City Light and Paner	
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Pard May 2011	Selection of the select		4.5933	Carolina Control			\$7887样
	deline Sheet South	· - 45 (27)	Alexandra Maria	Section has	Share Res	\$231,600	10,726,777
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CITY OF LONG BEACH REDEVELOPMENT AGENCY Schedule IV - Procedure B.3 - Schedule of Assets

County of Los Angeles Auditor-Controller (in thousands)

	AV)	(Audited)	5	(Unaudited)	(Unaudited)
Assets:	Septemb	September 30, 2010*	Septer	September 30, 2011*	January 31, 2012**
Current assets					
Pooled cash and investments	↔	\$ 62,739 \$		119,358 \$	126,779
Nonpooled cash and investments		60,210		30,702	37,433
Short-term investments (nonperforming)		194		194	195
Interest receivable		155		98	∞
Taxes Receivable		100,424		92,769	
Accounts and loans receivables		445		502	326
Due from other governments		245		176	175
Due from the Redevelopment Agency		51		220	
Land held for resale		181,350		33,644	33,932
Noncurrent assets					
Nonpooled investments		38,358		41,005	40,896
Advances to the City of Long Beach		23,122		808	808
Advances to Housing Development Company		2,421		2,421	2,421
Advances to the Redevelopment Agency		38,454		34,058	29,878
Other noncurrent receivables		46,935		55,726	54,464
Other assets		1,622		1,588	1,577
Capital Assets:					
Land and other assets not being depreciated		22,819		32,828	32,828
Buildings, improvements, and equipment,	12				
net of accumulated depreciation		1,445		1,329	1,329
Total assets	€7	613,989 \$		447,414 \$	363,049

^{*} Presented using the economic resources measurement focus and accrual basis of accounting.

^{**} Presented using the current financial resources measurement focus and modified accrual basis of accounting.

City of Long Beach Redevelopment Agency Table I - EOPS August - December 2011 Procedure A.1.a Findings

County of Los Angeles Auditor-Controller

EOPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Reportable Item Noted
1	Open Space/Parks Loan Agreement	City of Long Beach	Parks/Open Space public improvements per Promissory Note	\$ 30,000,000	Obligation between the former redevelopment agency and the City of Long Beach.
2	Pass-Through Restitution		Pending legal judgment claim of restitution for pass-through calculation w/o ERAF	2,750,000	Outstanding obligation amount not recalculated due to the complexity of the calculation.
	Pending Legal Judgment	Kermit Hathcoat	Lawsuit		Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency.
5	Project Area Administration	Foster Hooper (Store N Save)	Storage space rental		Obligation will be paid from the successor agency's administrative allowance; no legal document provided.
7	Project Area Administration	Rutan & Tucker	Legal Services		Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
9	Project Area Administration	Smith-Emery Laboratories	Soil Testing	50,000	Obligation between the vendor and the City of Long Beach.
11	754 Pine - Pine Ave. Mart	Max Ceron Construction	Façade Improvement - Construction	24,550	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
12	Cherry Avenue Widening	Meams Consulting LLC	Environmental Study	10,000	Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency.
13	Cherry Avenue Widening	Sanli Pastore	Goodwill Loss Analysis	12,800	Net impact of obligation to former redevelopment agency is \$0 as amounts will be reimbursed.
15	Homeland Tenant	Fernald	Architect/Design/Construction Admin	35,000	Outstanding obligation amounts an estimates made by former redevelopment agency; amounts not specified in legal document.
		romad		, , , , , , , , , , , , , , , , , , ,	Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency. Obligation disallowed by the DOF and
16	Inclusionary Housing Obligations	Successor Housing Agency	Central Project Area Incl. Housing Obligation	15,000,000	removed from the EOPS.
			tin etg.		Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the
25	American Hotel	Urbana Development	General Contractor	208,309	successor agency.
26	Aguarium of the Pacific	U.S.Bank	Pledge of TOT of AOP debt service	93,198,870	Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency.
31	Pacific & 3rd/4th	MTA/City Ventures	100 park and rides spaces in the City Ventures development on Pacific between 3rd & 4th.		Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency.

(Continued)

City of Long Beach Redevelopment Agency Table I - EOPS August - December 2011 Procedure A.1.a Findings

County of Los Angeles Auditor-Controller

EOPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Reportable Item Noted
43	Evergreen Apartments	Abode Communities	Rehabilitation Loan - 81 rental units for low-mod households	\$ 2,702,000	Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency. Obligation disallowed by the DOF and removed from the EOPS.
45	Fire Station 12	Gonzales Construction/Attorneys	Reserve for cost of potential litigation	2,000,000	Outstanding obligation amounts ar estimates made by former redevelopment agency; amounts not specified in legal document.
46	Inclusionary Housing Obligations	Successor Housing Agency	North Project Area Inclu. Housing Obligation	10,000,000	Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the successor agency. Obligation disallowed by the DOF and removed from the EOPS.
47	Long Beach Blvd./Couplets Street Improvement (Bond Project)	Overland, Pacific & Cutler	Easement Acquisition	10,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
48	Long Beach Bivd./Couplets Street Improvement (Bond Project)	RBF	Engineer	30,000	Outstanding obligation amounts ar estimates made by former redevelopment agency; amounts not specified in legal document.
51	Long Beach Bivd./Couplets Street Improvement (Bond Project)	Willdan	Construction Management	15,500	Outstanding obligation amounts an estimates made by former redevelopment agency; amounts not specified in legal document.
				11	Outstanding obligation amounts ar estimates made by former redevelopment agency; amounts not specified in legal document.
54	North Project Area	North Project Area	Legal Services Agreement	40,000	Payee incorrect on EOPS; rather payee should be Wallin, Kress, Reisman & Kranitz, LLP.
	-5				Obligation terminated subsequent to the preparation of the EOPS and are no longer obligations of the
55	Parking Wayfinding	МТА	Parking wayfinding signage - Grant match	238,000	successor agency.
56	Parwood (Northpointe) Apts	CalHFA	Residential Rehab. HELP Loan Repayment	1,000,000	Obligation between the vendor and the City of Long Beach.
57	Public Art Installation	City of Long Beach, Public	Grace Park, Chase Park, Atlantic Median	64 697	Outstanding obligation amounts ar estimates made by former redevelopment agency; amounts not specified in legal document.

(Continued)

City of Long Beach Redevelopment Agency Table I - EOPS August - December 2011 Procedure A.1.a Findings

EOPS			· · · · · · · · · · · · · · · · · · ·	Total Outstanding Legal Document	Legal Document Auditor	
No.	Project Name/ Obligation	Payee	Description	Obligation	Recalculation	Variance
Repor	Reportable item noted: Variance between the outstanding	outstanding obligation am	obligation amount per the EOPS and the legal document(s) and/ or Auditor recalculation	or Auditor recalculat	ion	
1		Foster Hooper (Store N				•
c	Project Area Administration	Save)	Storage space rental	10,000	9	2
ω	Project Area Administration	Sav-On Signs	Sign manuf and installation	11,560	12,153	(293)
13	Cherry Avenue Widening	Sanli Pastore	Goodwill Loss Analysis	12,800	30,876	(18,076)
18	McBride Park Teen Center	Totum Corp.	Construction Manager	13,000	966'5	7,604
		Mackone Development,				
20	Orizaba Park Expansion	Inc.	Contractor	413,357	î	ì,
21	PE Row	Transystems	Construction Manager	27,500	122,098	(94,598)
22	Rosa Parks Park	Yakar	Contractor	14,660	17,745	
		Department of Housing				
24	321 W. 7th St (Lois Apts)	and Comm Dev	CHRP-R Rehab Loan	1,580,936	1,567,936	13,000
27	ArtExchange	Studio 111	Design/Construction Plans	55,740		55,740
28	Rivestation Construction	Andrews Contractor	Bikestation Long Beach sign fabrication and	14 870	43 480	(28 619)
33	Public Art - Promenade South	Craig Cree Stone	Public Art Design and Fabrication	46.300		7.000
39	Admiral Kidd Park Development	PIMA Corporation	General Contractor	208,309	374,165	(165,856)
49	Business Development	James Hansen	Business Attraction and Retention	32,500	26,113	6,387
	Davenport Park Development (Bond					
41	Project)	RJM	Landscape Architect	184,938		(2,035)
42	East Police Station (Bond Project)	RBF	Environmental Consulting	109,475	181,063	(71,588)
44	Fire Station 12 (Bond Project)	Beverly Prior Architects	Contract administration/architecture	24,180	130,730	(106,550)
1	Long Beach Blvd./Couplets Street	No. of the Control of			Alexander of the second	3 000
46	Improvement (Bond Project)	South Coast Lighting	Light Pole Manufacturer	067'LC	USS,830	(2,080)
ŭ	Long Beach Blvd./Couplets Street	of the second	- Constant	4 500	4.470.070	00 400
8	Improvement (bond Project)	only willer	General Contractor	000,100,1	4	02,429
26	Parwood (Northpointe) Apts	CalHFA	Residential Rehab. HELP Loan Repayment	1,000,000	104,405 S 904,402	95,598

City of Long Beach Redevelopment Agency Table II - EOPS August - December 2011 Procedure A.1.b Findings

EOPS	Project Name/			Total Outstanding Debt or	Date of	
No.	Obligation	Payee	Description	Obligation	Obligation	Reportable Item Noted
				4		Obligation entered into after June 29,
	Long Beach City					2011; however obligation was for services
53	53 College Expansion	Flavell	Property Appraisal	\$ 16,000	August 31, 2011	August 31, 2011 for ongoing project
9						Obligation entered into after June 29,
i		World Wide	Grace Park, Chase Park, Atlantic			2011; however obligation was for services
28	58 Public Art Installation Construction	Construction	Median	128,040	July 19, 2011	July 19, 2011 for angoing project

ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Estimated Feb./ Mar. 2012 Payments	Actual Feb./ Mar. 2012 Payments	Variance
Reportable i	Reportable item noted: Variance between estimated and actual payments	and actual payments					
2	Administrative Costs	City of Long Beach	General City Overhead, Engineering Services, Financial Management, Public Works, Civic Center Ferri, Tech Services MOU, Workers Comp, KPMG Financial Audit Services, Property Insurance, Financial System Charges, Dept Admin Overhead, City Auditor Desk Audit,	\$ 3,133,560	\$ 522,260	\$ 23,625	\$ 498,635
4	Administrative Costs	Successor Agency	Office supplies/Training/Financial Auditing	2,000	20,200		20,200
ç,	Affordable Housing Compliance Monitoring	City of Long Beach	Administer required Monitoring Program	116,725	19,454		19,454
11	Affordable Housing Services	Southern Calif. Assoc. of Nonprofit Housing	Annual Membership	350	275	•	275
12	Art Projects	Arts Council for Long Beach	FY11 Contract for Art and Administration	237,949	9,658	8,408	1,250
13	Bond Administration	U.S.Bank	Annual Administration Fees	13,000	5,975	140	5,835
14	Calpers/Sick Leave/Post Ret. Health/WC/Vacation/Severance	City of Long Beach	Unfunded RDA share Liability/Severance Costs	15,956,085	380,366		380,366
16	Dues & Subscriptions	APA/IEDC/ICSC/ULI/Archit ect Record	Memberships and Subscriptions	1,736	800		800
17	Employee Costs	Employees of Agency and Housing	Payroll for Employees	6,073,716	952,089	1	952,089
19	Housing Services Bureau	110 Pine Avenue Holding LLC	110 Pine Sulte 1200 lease	204,000	33,860	16,930	16,930
20	Neighborhood Enhancement Area	City of Long Beach, Development Services	Single Family Residential Rebate	344,907	25,000	56,368	(31,368)
21	Neighborhood Stabilization Program (NSP2)	Contractors	Single Family Rehabilitation Grants	1,312,949	84,690	21,876	62,814
22	Project Area Administration	Alteryx/DemogrpaphicsNo w	Demographic Information	2,685	2,685	1	2,685
23	Project Area Administration	A-Throne	Fence Rental	792	132		132
24	Project Area Administration	Bergman & Allderdice	Legal Services	10,000	2,741	662	1,943
25	Project Area Administration	Best, Best & Krieger	Legal Services Agreement	100,000		410	(410)
26	Project Area Administration	Chicago Title Company	Tille Services	55,000	5,000	300	4,700
27	Project Area Administration	City of Long Beach Billing& Collections	Business License Fees	9,000	1,000		1,000
28	Project Area Administration	CRA	Professional Development and Organizational Support	108,180	2,000	400	1,600
30	Project Area Administration	Deli 456 NMHAGLA	Grand opening-demolition ceremony Catering	2,000	300	249	51
31	Project Area Administration	Experian	Credit profiles	1,000	174	87	87
32	Project Area Administration	Flowers by Vicki - Mone Floral	Grand opening-demolition ceremony flowers/balloons	350	161	125	36
33	Project Area Administration	Foster Hooper	Storage space rental - Housing/RDA	10,000	006	393	507
34	Project Area Administration	Hahn & Hahn	Legal Services - ongoing eminent domain	480,000	4,000	150	3,850

ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Estimated Feb./ Mar. 2012 Payments	Actual Feb./ Mar. 2012 Payments	Variance
10	Project Area Administration	Hdl. Coren	Property Tax Consultant	\$ 37,036	\$ 27,536	\$ 813	\$ 26,724
1 11	Project Area Administration	Howroyd Wright (Apple One)	Temp Staffing Services	000'9	944	720	224
	Project Area Administration	Iron Mountain	Storage space rental	1,800	310	426	(116)
	Project Area Administration	JCL Barricade	Barricade Services	009	125	006	(775)
	Project Area Administration	Kane, Ballmer, & Berkman	Legal Services Agreement	60,000	2,000	184	1,816
	Project Area Administration	Keyser Marston Associates	Keyser Marston Associates Financial Consulting Services	100,000	8,000	13,339	(5,339)
	Project Area Administration	Konlca/Minolta	Copier Lease/MaIntenance	6,360	009	293	307
	Project Area Administration	Leibold McClendon & Mann Legal Services	Legal Services	50,000	10,000	13,993	(3,993)
	Project Area Administration	National Council for Comm Dev	Section 108 Loan Consulting	45,996	7,668	3,833	3.835
	Project Area Administration	Office Depot	Office Supplies	10,000	1,700	318	1,382
	Project Area Administration	Rutan & Tucker	Legal Services	10,000	1,000		1,000
	Project Area Administration	Smith-Emery Laboratories	Soil Testing	50,000	13,000	13,304	(304)
	Project Area Administration	United Parcel Services (UPS)	Overnight shipping services	009	45	41	31
	Project Area Administration	Wallin, Kress, Reisman & Kranitz, LLP	Legal Services	2,000	1,000	1,344	(344)
	Project Area Administration	Weststar Loan Servicing	Loan Servicing Fees	41,400	069	540	150
	Property Maintenance	Equity North Investments	Property Maintenance Agency-wide	275,000	44,917	74,544	(29,627)
	Property Maintenance	Overland, Pacific & Cutler	Property Maintenance Agency-wide	300,000	50,000	53,464	(3,464)
	Single-Family Owner-Occupied Home Rehab	Contractors	Owner-Occupied Mod-Income single-family home rehab Low-Mod Fund	375,000	10,800	10,880	(80)
	State Water Board	SWRCB	Permit Fees	2,000	2,000	*	2,000
	1330 Gladys Avenue	Jesse Dean	Creative Office Tenant Improvement	124,788	48,793	36,424	12,369
	1500 Pine # 8 - LBHDC	City of Long Beach	Carrying Costs - Residential Condo utilities	1,200	200	,	200
	1500 Pine # 8 - LBHDC	Millennia Development, Inc.	Carrying costs - Residential Condo HOA Dues	2,400	400		400
	1900 Atlantic	Overland, Pacific & Cutter	Property Management/Maintenance	68,077	11,346	10,586	760
	3243 E. Anaheim	Howard CDM	Façade Improvement - Construction	119,289	106,789	-	106,789
	345 E. 8th	Equity North Investments	Fence Installation	1,900	1,900		1,900
	Armory Lofts	Appleby-Pickard	Performance Deposit for ENA and OPA	10,000	10,000	•	10,000
	Atlantic Workforce Housing Groundwater Monitoring	SCS Engineers	Groundwater Monitoring	50,000	2,000	6,517	(4,517)
	Cherry Avenue Widening	Hahn & Hahn	Legal Services Agreement	58.500	10.000	7.589	2411

Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Estimated Feb./ Mar. 2012 Payments	Actual Feb./ Mar. 2012 Payments	Variance
Coronado	Brookfield Homes	Development/Second Mortgage Assistance Loans - New affordable ownership condos. 48 units. 100% affordable.	\$ 7.847.784	900 000 \$		000 008 #
Craftsman Park	Melendrez	Architectural Services/Project Management			4.778	
Craftsman Park	Totum Corp.	Construction Manager	76,650	4,776	2,276	2.500
Deukmejian Courthouse	Administrative Office of the Courts	Reimbursement for Off-Site Improvements	2 000 000	2 000 000		2 000 000
Homeland Cultural Center - MacArthur Park	KOAM Corp (CBM Consulting)	Construction Mgmt. Services	3,000		118 599	(118 599)
Homeland Cultural Theater	AM&C	Surety	259,599	259,599	200	259 599
Homeland Cultural Theater	Padilla Inc.	Labor Compliance Auditor	4,696		866'9	(2,302)
Homeland TI	Fernald	Architect - Design/Construction Administration	35,000	4,000	1,620	2.380
Homeland TI	Public Works	Plan Check / Bidding / Project Mgmt.	25,000	2,000		2.000
McBride Park Teen Center	Construct 1 One Corp.	Contractor	1,347,374	99,640	44,875	54.765
McBride Park Teen Center	Martinez Architects	Architect	71,452	9,170	1,834	7,336
McBride Park Teen Center	Perceptive Enterprises	Labor Compliance	8,000	5,000		5,000
McBride Senior Center	Martinez Architects	Architect	127,128	3,688	12,524	(8,836)
McBride Senior Center	Totum Corp.	Construction Manager	24,850	4,000	1,813	2,187
MIG Daisy Avenue	Sully-Miller Contracting Company	Contractor	247,873		343.692	(343.692)
Orizaba Park Community Center	Femald, Inc.	Architectural Services	261,263	10,000		10,000
Orizaba Park Community Center	Totum Corp.	Construction Mgmt. Services	253,944	3,000		3,000
Octobro Days Company	Mackone Development,		140.044	1100		
י בי	110	COLINATO	413,337	814,702	30,227	Z8L'//L
Orizaba Park Expansion	Public Works	Construction Inspection / Mgmt.	25,000	5,000	•	5,000
Orizaba Train - Art Fabrication	Patrick Vogel Design	Fabrication	65,000		29,191	(29, 191)
Orizaba Train - Art Installation	Patrick Vogel Design	Installation	40,000	33,000		33,000
Palace Hotel	LINC Housing	Affordable Housing Rehab Project	2,135,408	672,116	714,833	(42,717)
Pass Through Payments	Various	FY11-12 Pass Through Payments - Central Project Area	3,014,151	2,889,311	ı	2,889,311
PE Row	County of LA	Plan Check	8,000	1,500	4,310	(2,810)
PE Row	Landmark Site Contractors	Contractor	160,000	000,77	87,684	(10,684)
PE Row	Transystems	Construction Management	27,500	19,925	15,395	4,530
Pine Avenue Residential Rehab	Jamboree Housing Corporation	Rehab family affordable rental housing. 14 units. 100% affordable.	3,182,800	1,500,000	410,074	1,089,926
Senior Art Colony and Annex - Phase I	Comprehensive Housing Services	Labor compliance monitoring	70,000		4,181	(4,181)
Senior Art Colony and Annex - Phase I	Long Beach Senior Artists Colony - LP Long Beach Regal	New senior affordable rental housing. 200 units. 100% affordable.	9,094,944	1,684,122	2,626,001	(941,879)

ROPS No.		Payee	Description	Total Outstanding Debt or Obligation	Estimated Feb./ Mar. 2012 Payments	Actual Feb./ Mar. 2012 Payments	Variance
109	Shoreline Gateway	Bergman & Allderdice	Legal Services	\$ 50,000	\$ 2,272	69-	\$ 2,272
111	Shoreline Gateway	Keyser Marston Associates	Financial Consulting Services	20,000	606		606
112	The Courtyards	Clifford Beers, Inc.	Affordable Housing Rehab Project	400,000	400,000		400,000
113	Washington School HAP Focus Area Scattered Sites Development	Habitat for Humanity of Greater Los Angeles	Development of three new single-family homes on Henderson and Chestrut, and the rehabilitation of the existing home at 1650 Magnolia, for low-income families.	285,200	208,659	285,200	(76,541)
115	Willmore Rehab-734 Maine	Hulean Tyler and Deborah Behar	Construction Costs for Landscaping	12,500	12,500		12,500
116	Willmore Rehab-734 Maine	Troller Mayer	Design Services for Landscaping	2,500			2,500
118	Project Area Administration	Pepper Russell	PAC Secretarial Services	9,300		4,162	3,238
120	309 Pine		TIS	20,619	20,619	,	20,619
121	Bikestation Long Beach	Angeles Contractor, Inc.	Construction and sign	14,870	36,853		36.853
122	Bikestation Long Beach	Public Works	Inspection services	24,879	5,000		5,000
123	Broadway & Elm	City Ventures/KMA/Aliderdice	ENA Deposit-legal fees, financial analysis, or refund	90,000	50,000		50,000
124	Broadway & Promenade	Forest City California Residential Development Inc./KMA/Allderdice	ENA Deposit-legal fees, financial analysis, or refund	90,000	900.000		20,000
125	City Loan	City of Long Beach	Downtown redevelopment project area planning	94,838,615	750,000		750,000
126	City Place Garage	Amano McGann, Inc	Automated Parking Equipment	88,938	98,938	-	98,938
128	Downtown Long Beach Associates (DLBA) Support	DLBA	Economic Development, Marketing, Outreach, Special Events	550,431	32,000	43,878	(11,878)
129	Pacific & 3rd/4th		ENA Deposit-legal fees, financial analysis, or refund	50,000	20,000		50,000
130	Pine Court Conversion	Pacific Court - Pine Square Partners /KMA/Allderdice/Thimmig	MOU Deposit-legal fees, financial analysis, bond counsel, or refund	35,000	35,000		35,000
131	Promenade Maintenance District	Reserve Data Analysis, LLC	Promenade Maintenance Fee Study	12,000	3,195	1,598	1,598
132	Promenade North Block	ValleyCrest Landscape Development, Inc.	Streetscape Improvements on The Promenade north block between First St. and Broadway	2,697,995	2,428,195	30,000	2,398,195
133	Promenade South Block	ValleyCrest Landscape Development, Inc.	Streetscape improvements on The Promenade south block between Ocean Blvd. and First St.	929,579		4,500	(4,500)
134	Property Based Improvement District	DLBA	Property Assessments (Annual Prop Tax Assessment)	131,704	65,852	29,196	36,656
135	SBDC Consultant	SBDC/LBCC	Consultant Services - SBDC	105,500	93,000	- BEEFE	93,000
136	The Designory Business Retention	The Designory	Reimbursement of Parking Expenses	24,150	3,150		3,150

Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Feb./ Mar. 2012 Payments	Feb./ Mar. 2012 Payments	Variance
Los Altos Project Area	Various	FY11-12 Pass Through Payments - Los Altos Project Area	\$ 4,803	\$ 4,803	69	\$ 4,803
Los Allos Project Area	LA County Office of Educ.	Tax Sharing Agreement- HH&S 33876	32,825	32,825		.,
Los Altos Project Area	LA County Flood Control District	Tax Sharing Agreement- HH&S 33676	4,059,230	4,059,230	•	4,059,230
2010 Tax Allocation Bonds	Bank of New York	Bonds issue to fund North RDA projects	81,745,808	1,256,977	1,250,800	6,377
3361 Andy Street	LBHDC	4-unit affordable housing rehab	462,180		3,613	(3,813)
3756 LB Blvd - Bike Shop	Howard CDM	Façade Improvement - Construction	6,142	6,142	19,953	(13,811)
3853 Atlantic - Nino's Rest.	RRM	Façade Improvement - Architect	6,180	4,000	4,468	(468)
4306 Atlantic - EJ Malloys	International City Escrow	Façade Improvement - Escrow Services	117,859	35,294	,	35,294
5299 Long Beach Blvd	Urban Arena	Façade Design	3,000	3,000		3,000
5301 LBB Parking (El Ranchito)	Overland, Pacific & Cutler	SCS site remediation work	485,000	80,000	36,931	43,069
5368 Long Beach Blvd (Paseo)	Addscape, Inc.	Construction	141,450	92,75	37,440	20,240
5376-5390 LBB CFIP	Overland, Pacific & Cutler	Sign (Furniture Warehouse)	8,500	7,500		7,500
5376-5390 LBB CFIP	Urban Arena	Architectural design services	6,490	2,000	5,755	(755)
5414 Long Beach Blvd	Urban Arena	Façade Design	3,000	3,000		3,000
Artesia Blvd. Median Improvement	AECOM	Landscape Architect	30,000	9,634	20,366	(10,732)
Atlantic Ave. Median Improvement	AECOM	Landscape Architect	99,772	99,772	23,940	75,832
Atlantic Ave. Median Improvement	Public Works	Plan Check, bidding, construction/project mngmnt	250,000	2,500	1	2,500
Bixby Knolls Shopping Center	GASKA	Façade Improvement	800,000	200,000		500,000
BKBIA	Bixby Knolls Business Improvement Association	Business Improvement District	2,000,000	75,839	59,272	16,667
Davenport Park Development	Bryan A Stirrat & Assoc.	Landfill Closure/Land Use Consultant	349,137	12,000	24,207	(12,207)
Davenport Park Development	LSA Associates	Prepare EIR	207,171	30,000	638	29,363
Davenport Park Development	State Water Quality	Environmental Approval/Monitoring	20,000	10,000		10,000
Expo Building (4321 Atlantic)	City of Long Beach	Fire/Life Safety Renovations and Code Compliance	200,000	100,000		100,000
Fire Station 12	CBM Consulting, Inc.	Construction management	172,919	85,030	27,553	57,477
Fire Station 12	Gonzales Construction	Construction	4,724,384	750,000		750,000
Fire Station 12	Kleinfelder	Inspection services	60,035		7,881	22,119
Fire Station 12	Mary McGrath Architects	Contract administration/architecture	99,949	000'99	26,024	39,976
Fire Station 12	Solis Group	Labor Compliance	54,000	12,000	18,000	(000'9)
Fire Station 12	Vislink	Communications tower	257,980	67,299	•	67,299
North Neighborhood Library	LPA, Inc.	North Library Design	812,602	12,000	- Total	12,000
Orchard Supply Lease Agreement	Orchard Supply	Sales Tax Rebate	140,842	11,500	6,691	4,809
Oregon Park Development	City Development Dept.	City Plan Check/Permit/Inspection Fees	000'09	10,000		10,000
Oregon Park Development	LA County	Easement Agreement/Plan Check	20,000	20,000	546.11.0	20,000
Oregon Park Development	RJM Design Group	Landscape Architect	53,300	18,666	1,874	16,792
Oregon Park Development	Public Works	Plan Check, bidding, construction/broject mngmnt	350.000	1.867	J.	1.867

Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Estimated Feb./ Mar. 2012 Payments	Actual Feb./ Mar. 2012 Payments	Variance
Soc	So Cal Edison	Reroute Utility/Plan Check	\$ 100,000	\$ 18,000	308	\$ (8,308)
Various	sno	FY11-12 Pass Through Payments - North Project Area	6,684,264	6,684,264		6.684,264
Sprint Cell Tower - Project Admin. DIM&A	¥.	Relocation valuation services	30,000	6,250		6,250
Vons	en.	Sales Tax Rebate	391,737	49,735		49,735
Neighborhood Development Program City	City of Long Beach	Poly High Public Improvements	3,140,260	25,000		25,000
Various	ons	FY11-12 Pass Through Payments - Poly High	45,075	32,432		32,432
Mele	Melendrez	Architectural Services	5,000	4,000	1,687	2,313
Fast	Fast-Track Construction	Contractor	130,400	13,040	•	13,040
Publ	Public Works	Construction Inspection / Mgmt.	12,000	1,000		1,000
	Equity North Investments	Electrical Work for Monument Signs	30,000	30,000	•	30,000
Poly Gateway Monument Signs Equit	Equity North Investments	Fabrication / Installation	40,000	30,000		30,000
	Frank R. Webb architects	Sign design	2,252	2,252	3,750	(1,498)
Bank	Bank of New York	Bonds issue to fund RDA projects	107,192,411	1,856,272	699,918	1,156,354
Various	sno	FY11-12 Pass Through Payments - West Beach	44,805	44,805	•	44,805
Bank	Bank of New York	Bonds issue to fund RDA/Housing projects	379,348,661	5,041,867	5,029,059	12,808
Aval	Avalon Boats	Façade Improvement - Construction	899'99	56,668	2	56,668
Lest	Lester Box	Performance Deposit	10,000	10,000		10,000
Inter	International City Escrow	Façade Improvement - Construction	30,000	30,000	*	30,000
Alchemy	emy	Façade Improvement - Architect	1,500	1,500	6	1,500
	ron	Façade Improvement - Architect	556	556	1	556
1655 Cota Ave A&A Aerospace BOA		Façade Improvement - Architect	2,640		340	(340)
BOA	1	Façade Improvement - Architect	3,879	340		340
Inter	International City Escrow	Façade Improvement - Construction	30,850	30,850	•	30,850
BOA		Façade Improvement - Architect	6,000	340	•	340
City	City of Long Beach	Convention Center expansion	538,181	538,181		538,181
Various	sno	FY11-12 Pass Through Payments - West Side	613,652	500,872	•	500,872
West Long Beach Project Area Com	Westside Project Area Committee	PAC Administration	000'08	4,000	10,450	(6,450)
AECOM	MO	Phase 1,2&3 Design	85,000	•	96,879	(96,879)
SIO	Olsson, Inc.	Contractor	3,957,380	154,737	84,737	70,000
Willo	Willdan Associates	Inspection services	121,000	23,730	40,651	(16,921)
Kleir	Kleinfelder	Materials Observation / Testing	20,000	20,000	593	19,407
	Public Works	Engineering / Construction Mgmt. Services	30,000	2,000	-	5,000
1992 Tax Allocation Bonds Series U.S.	U.S.Bank	Bonds issue to fund RDA projects	43,108,200	1,672,156	2,115	1,670,041

County of Los Angeles Auditor-Controller

ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Reportable Item Noted
5	Affordable Housing Compliance Monitoring	City of Long Beach	Administer required Monitoring Program	\$ 116,725	The agreement was entered into between the former redevelopment agency and the City of Long Beach.
14	Calpers/ Sick Leave/ Post Ret.Health/WC/Vacation/ Severance	City of Long Beach	Unfunded RDA share Liability/Severance Costs	15,956,085	Exact outstanding obligation amount not recalculated due to the complexity of the calculation. However, we traced obligation per the draft ROPS to the City's estimate. A variance of \$993,784 was noted.
27	Project Area Administration	City of Long Beach Billing&	Business License Fees	6,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
34	Project Area Administration	Hahn & Hahn	Legal Services - ongoing eminent domain	480,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
39	Project Area Administration	Kane Ballmer & Berkman	Legal Services Agreement	60,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
40	Project Area Administration		Financial Consulting Services	100,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
					Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
	Project Area	Leibold McClendon &			Furthermore, agreement was entered into between the vendor and the City of Long Beach Housing Development Company or
42	Administration	Mann	Legal Services	50,000	the City of Long Beach. Outstanding obligation amounts are estimates made by former redevelopment agency; amounts
52	Property Maintenance	Equity North Investments	Property Maintenance Agency-wide	275,000	not specified in legal document. Outstanding obligation amounts are estimates made by former
53	Property Maintenance	Overland, Pacific & Cutler	Property Maintenance Agency-wide	300,000	redevelopment agency; amounts not specified in legal document. Outstanding obligation amounts
60	1900 Atlantic	Overland, Pacific & Cutler	Property Management/Maintenance	68,077	are estimates made by former redevelopment agency; amounts not specified in legal document. Outstanding obligation amounts
69	Cherry Avenue Widening	Hahn & Hahn	Legal Services Agreement	58,500	are estimates made by former redevelopment agency; amounts not specified in legal document. (Continued)

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ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Reportable Item Noted
73	Coronado	Brookfield Homes	Development/Second Mortgage Assistance Loans - New affordable ownership condos. 48 units. 100% affordable.	\$ 7,847,784	Agreement was entered into between the vendor and the City of Long Beach Housing Development Company or the City of Long Beach.
					Agreement was entered into between the vendor and the City of Long Beach Housing Development Company or the City of Long Beach.
78	Habitat Homes - Pine/14th	Habitat for Humanity of Greater Los Angeles	Rehab/New Construction Single- Family homes	537,200	Furthermore, no legal contract has been entered into. Obligation supported by budgeted amount for project approved by the Housing Development Company or RDA Board.
85	McBride Park Teen Center		Architect	71,452	Obligation is e duplicate of ROPS #89 and should be removed from the draft ROPS
87	McBride Park Teen Center		Inspection services	10,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
92	Olive Court	Homebuyers	2nd Mortgage Assistance Loans- Low-Mod BEGIN funds	1,625,626	Agreement was entered into between the vendor and the City of Long Beach Housing Development Company or the City of Long Beach.
97	Orizaba Park Expansion	Public Works	Construction Inspection / Mgmt.	25,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
100	Palace Hotel	LINC Housing	Affordable Housing Rehab Project	2,135,408	Agreement was entered into between the vendor and the City of Long Beach Housing Development Company or the City of Long Beach.
105	Pine Avenue Residential Rehab	Jamboree Housing	Rehab family affordable rerital housing. 14 units. 100% affordable.	3,182,800	Agreement was entered into between the vendor and the City of Long Beach Housing Development Company or the City of Long Beach. (Continued)

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County of Los Angeles Auditor-Controller

ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Reportable Item Noted
					Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
106	Pine Avenue Residential Rehab	Comprehensive Housing Services	Labor compliance monitoring	\$ 50,625	Furthermore, the agreement was entered into between the vendor and the City of Long Beach Housing Development Company of the City of Long Beach.
					Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
107	Senior Art Colony and Annex - Phase I	Comprehensive Housing Services	Labor compliance monitoring	70,000	Furthermore, the agreement was entered into between the vendor and the City of Long Beach Housing Development Company of the City of Long Beach.
108	Senior Art Colony and Annex - Phase I	Long Beach Senior Artists Colony - LP Long Beach Regal	New senior affordable rental housing. 200 units. 100% affordable.	9,094,944	Agreement was entered into between the vendor and the City o Long Beach Housing Development Company or the City of Long Beach.
112	The Courtyards	Clifford Beers, Inc.	Affordable Housing Rehab Project	400,000	Agreement was entered into between the vendor and the City or Long Beach Housing Developmen Company or the City of Long Beach.
113	Washington School HAP Focus Area Scattered Sites Development	Habitat for Humanity of Greater Los Angeles	Development of three new single- family homes on Henderson and Chestnut, and the rehabilitation of the existing home at 1650 Magnolia, for low-income families.	285,200	Agreement was entered into between the vendor and the City o Long Beach Housing Developmen Company or the City of Long Beach.
117	Central/Downtown Parking Lots	Central Parking	Parking Lot Management	663,422	Obligation was transferred to another department and should be removed from the ROPS. MGO verified no payments were made.
122	Bikestation Long Beach	Public Works	Inspection services	24,879	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.
143	3361 Andy Street	LBHDC	4-unit affordable housing rehab		No legal contract has been entered into. Obligation supported by budgeted amount for project approved by the Housing Development Company or RDA Board.

(Continued)

County of Los Angeles Auditor-Controller

ROPS No. Project Name/ Obligation		Payee	Description	Total Outstanding Debt or Obligation	Reportable Item Noted	
158	Artesia Blvd Median Improvement	Public Works	Plan Check, bidding, construction/project mngmnt	\$ 200,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	
161	Atlantic Ave. Median	Public Works	Plan Check, bidding, construction/project mngmnt	250,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	
162	Belwood Apartments	Hunt Capital Partners	Rehabilitation of 34 rental units for low-income households	5,900,000	No legal contract has been entered into. Obligation supported by budgeted amount for project approved by the Housing Development Company or RDA Board. Obligation disallowed by DOF and removed from ROPS.	
				- 2	No legal contract has been entered into. Obligation supported by budgeted amount for project	
				,	approved by the Housing Development Company or RDA Board. Obligation disallowed by	
163	Belwood Apartments	TBD	Labor Compliance Monitoring	58,000	DOF and removed from ROPS. Outstanding obligation amounts are estimates made by former	
169	Expo Building (4321 Atlantic)	City of Long Beach	Fire/Life Safety Renovations and Code Compliance	200,000	redevelopment agency; amounts not specified in legal document.	
				0	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts	
172	Fire Station 12	Kleinfelder	Inspection services	60,035	not specified in legal document. Outstanding obligation amounts are estimates made by former	
179	Orchard Supply Lease Agreement	Orchard Supply	Sales Tax Rebate	140,842	redevelopment agency; amounts not specified in legal document.	
			City Plan Check/Permit/Inspection		Outstanding obligation amounts are estimates made by former redevelopment agency; amounts	
180	Oregon Park Development	City Development Dept.	Fees	60,000	not specified in legal document. Outstanding obligation amounts are estimates made by former	
181	Oregon Park Development	LA County	Easement Agreement/Plan Check	50,000	redevelopment agency; amounts not specified in legal document. Outstanding obligation amounts	
183	Oregon Park Development	Public Works	Plan Check, bidding, construction/project mngmnt	350,000	are estimates made by former redevelopment agency; amounts not specified in legal document.	
100	Congoni i aik Devolopinent	11 2310 110110	9,900,111,91111	333,330	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts	
185	Oregon Park Development	So Cal Edison	Reroute Utility/Plan Check	100,000	not specified in legal document.	
187	Ramona Park Apartments	Palm Desert Development Company	New 61-unit low income senior rental housing	12,400,000	No legal contract has been entered into. Obligation supported by budgeted amount for project approved by the Housing Development Company or RDA Board. Obligation disallowed by DOF and removed from ROPS. (Continued)	

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County of Los Angeles Auditor-Controller

ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Reportable Item Noted	
190	Vons Lease Agreement	Vons	Sales Tax Rebate	\$ 391,737	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	
196	Poly Gateway	Public Works	Construction Inspection / Mgmt.	12,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	
219	Westside Storm Drain	AECOM	Phase 1,2&3 Design	85,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	
221	Westside Storm Drain	Willdan Associates	Inspection services	121,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	
222	Westside Storm Drain	Kleinfelder	Materials Observation / Testing	50,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	
223	Westside Storm Drain	Public Works	Engineering / Construction Mgmt. Services	30,000	Outstanding obligation amounts are estimates made by former redevelopment agency; amounts not specified in legal document.	

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County of Los Angeles Auditor-Controller

ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Legal Document/ Auditor Recalculation	Variance
Repo	ortable item noted: Variance	e between the outstanding	obligation per the initial ROPS and the	ne legal document(s	and/ or Auditor rec	alculation
= .47	Affordable Housing		Administer required Monitoring			
5	Compliance Monitoring	City of Long Beach	Program	\$ 116,725	\$ 128,285	\$ (11,560)
15		Arts Council for Long	FY11 Contract for Art and			
12	Art Projects	Beach	Administration	237,949	247,925	(9,976
		110 Pine Avenue Holding				
19	Housing Services Bureau	LLC	110 Pine Suite 1200 lease	204,000	202,908	1,092
110	Neighborhood	City of Long Beach,		= = .120 1.4		
20	Enhancement Area	Development Services	Single Family Residential Rebate	344,907	314,742	30,165
21	Neighborhood Stabilization Program (NSP2)	Contractors	Single Family Rehabilitation Grants	1,312,949	1,357,344	(44,395
				55.000	50.000	
26	Project Area Administration	Chicago Title Company	Title Services	55,000	50,000	5,000
		27.1	Professional Development and	400.400	45.000	00.400
28	Project Area Administration	CRA	Organizational Support	108,180	45,000	63,180
				EGE 000	75.000	400.000
43	Project Area Administration		Appraisal services	565,000 124,788	123,688	490,000 1,100
57	1330 Gladys Avenue	Jesse Dean	Creative Office Tenant Improvement Facade Improvement - Construction	119,289	106,788	12,501
63	3243 E. Anaheim	Howard CDM	Façade improvement - Construction	118,269	100,788	12,501
		Hit & Miss Enterprises/LA				
70	Cherry Avenue Widening	Superior Court	1925 E. PCH Goodwill	1,000,000	803,000	197,000
73	Coronado	Brookfield Homes	Development/Second Mortgage Assistance Loans - New affordable ownership condos. 48 units. 100% affordable.	7,847,784	5,370,199	2,477,586
			Architectural Services/Project			
74	Craftsman Park	Melendrez	Management	62,000	60,639	
75	Craftsman Park	Totum Corp.	Construction Manager	76,650	76,900	
89	McBride Senior Center	Martinez Architects	Architect	127,128	127,580	(452)
92	Olive Court	Homebuyers	2nd Mortgage Assistance Loans-Low- Mod BEGIN funds	1,625,626	1,596,247	29,379
	Orizaba Park Community					
93	Center	Fernald, Inc.	Architectural Services	261,263	234,565	26,698
	Orizaba Park Community					
94	Center	Totum Corp.	Construction Mgmt. Services	253,944	279,000	(25,056)
		Mackone Development,				_
96	Orizaba Park Expansion	Inc.	Contractor	413,357	414,983	(1,626)
98	Orizaba Train - Art Fabricati	Patrick Vogel Design	Fabrication	65,000	62,844	2,156
100	Palace Hotel	LINC Housing	Affordable Housing Rehab Project	2,135,408	1,133,128	1,002,280
103	PE Row	Landmark Site Contractors	Contractor	160,000	225,837	(65,837)
	The Courtyards	Clifford Beers, Inc.	Affordable Housing Rehab Project	400,000	493,000	(93,000)
113	Washington School HAP Focus Area Scattered Sites Development	Habitat for Humanity of Greater Los Angeles	Development of three new single- family homes on Henderson and Chestnut, and the rehabilitation of the existing home at 1650 Magnolia, for low- income families.	285,200	208,659	76,541
	Downtown Long Beach Associates (DLBA) Support		Economic Development, Marketing, Outreach, Special Events	550,431	2,180,444	(1,630,013) (Continued

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County of Los Angeles Auditor-Controller

ROPS No.	Project Name/ Obligation	Payee	Description	Total Outstanding Debt or Obligation	Legal Document/ Auditor Recalculation	Variance
Repo	ortable item noted: Varianc	e between the outstandin	g obligation per the initial ROPS and th	e legal document(s	and/ or Auditor red	alculation
	Promenade North Block	ValleyCrest Landscape Development, Inc.	Streetscape improvements on The Promenade north block between First St. and Broadway	\$ 2,697,995	s. (I)	\$ 219,584
159	Atlantic Ave. Median Improvement	AECOM	Landscape Architect	99,772	65,653	34,119
164	Bixby Knolls Shopping Center	GASKA	Façade Improvement	800,000	500,000	300,000
166	Davenport Park Development	Bryan A Stirrat & Assoc.	Landfill Closure/Land Use Consultant	349,137	341,642	7,495
167	Davenport Park Development	LSA Associates	Prepare EIR	207,171	250,000	(42,829)
170	Fire Station 12	CBM Consulting, Inc.	Construction management	172,919	126,035	46,884
171	Fire Station 12	Gonzales Construction	Construction	4,724,384	4,529,464	194,920
174	Fire Station 12	Solis Group	Labor Compliance	54,000	24,000	30,000
176	Fire Station 12	Westnet	Alarm system	118,051	97,297	20,754
182	Oregon Park Development	RJM Design Group	Landscape Architect	53,300	53,385	(85)
186	Pass Through Payments	Various	FY11-12 Pass Through Payments - North Project Area	6,684,264	7,396,204	(711,940)
188	South Waterfront Hotels Street Improvement	Portside Partners (The Ensemble Group)	Public Improvement Reimb. Marriott and Hotel Maya	220,000	213,706	6,294
215	Convention Center	City of Long Beach	Convention Center expansion	538,181	537,019	1,162

Successor Agency - City of Long Beach

The results of those procedures performed by the Auditor-Controller (A-C) are as follows:

Procedure B.1.a

Inspect evidence that the successor agency was established by February 1, 2012.

Results

No exceptions were noted as a result of performing this procedure.

Procedure B.1.b

Inspect evidence that the oversight board members were appointed and their names were submitted to the Department of Finance (Finance) by May 1, 2012.

Results

No exceptions were noted as a result of performing this procedure.

Procedure C.1

Obtain a copy of the draft Recognized Payment Obligation Schedule (ROPS) from the successor agency.

Results

No exceptions were noted as a result of performing this procedure.

Procedure C.2

Inspect evidence that the initial draft ROPS was prepared by March 1, 2012 by the successor agency.

Results

No exceptions were noted as a result of performing this procedure.

Procedure C.3

Determine if the certified draft ROPS was approved by the oversight board. If the certified draft ROPS was not approved by the date of this report, we noted it as a finding.

Results

No exceptions were noted as a result of performing this procedure.

Procedure C.4

Determine if the draft ROPS was submitted to the County A-C, State Controller, and Finance.

Results

The draft ROPS was not submitted to the State Controller.

Procedure E.1

Obtain a copy of pass-through payment agreements from the successor agency.

Results

No exceptions were noted as a result of performing this procedure.

Procedure E.2

Obtain a list of pass-through obligations from the successor agency as of January 31, 2012, including the recipient and terms of each pass-through obligation.

Results

The City of Long Beach Successor Agency provided the A-C with verification of pass-through payments made for the period July to November 30, 2011, and provided a list of outstanding pass-through obligations.

Procedure E.3

Obtain a list of pass-through payments made between July 1, 2011 and January 31, 2012 and verified payments.

Results

As indicated above, the City of Long Beach Successor Agency provided verification of payment to Schools and Special Districts made for the period July 1, 2011 to November 30, 2011, and a list of the pass-through amounts outstanding. In addition, the A-C distributed the County Entities' share of pass-through payments for the period from November 1, 2011 to January 31, 2012. The amounts paid and owed are as follows:

Pass-through Taxing Entity	Pass-through Amount Paid	Pass-through Amount Owed
County Entities	\$2,026,197.84	\$345,548.15
City	0	630,185.67
Special Districts	143,497.23	1,456,006.55
Schools	2,883,138.35	1,277,272.20
TOTAL	\$5,052,833.42	\$3,709,012.57



JOHN F. KRATTLI County Counsel

COUNTY OF LOS ANGELES OFFICE OF THE COUNTY COUNSEL

648 KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET LOS ANGELES, CALIFORNIA 90012-2713

July 25, 2012

TELEPHONE (213) 974-1921 FACSIMILE (213) 617-7182 TDD (213) 633-0901

TO:

WENDY WATANABE

Auditor-Controller

FROM:

JUDY W. WHITEHURST

Assistant County Counsel
Government Services Division

RE:

Legal Analysis of Long Beach City-Agency Loans

Pursuant to your request, our office performed a legal analysis to supplement the agreed-upon procedures audit conducted pursuant to Health & Safety Code section 34182(a). Specifically, you requested that we review a \$94,838,615 City loan and a \$2,013,281 City loan to determine whether they are "enforceable obligations" pursuant to ABx1 26 (Chapter 5, Statutes 2011) as amended by AB 1484 (Chapter 26, Statutes 2012). We have consulted with outside counsel and concur with their findings that neither loan is an enforceable obligation.

A. City/RDA Loan Agreement

Item no. 59 on the Long Beach Recognized Obligation Payment Schedule ("ROPS"), (Item 122 on the initial ROPS) is identified as a city loan, payable to the City of Long Beach ("City") for downtown redevelopment project area planning. Although there are multiple underlying documents, the key document that quantifies the total amount due is an Amended and Restated Loan Agreement ("Downtown Project Area") dated January 20, 2011 in the principle sum of \$94,838,615.49 ("City/RDA Loan Agreement"). This agreement was an amendment and restatement of obligations arising under the following documents and agreements:

1. September 11, 1974 Contract between the Redevelopment Agency of the City of Long Beach ("Agency") and City for City's advancement of funds and services to the Agency, as amended on December 5, 1977, July 11, 1978, and November 14, 1983, (collectively referred to as "Loan #DT3");

- 2. October 20, 1992 Loan Agreement between the Agency and City ("Loan #DT423");
- 3. October 2, 2002 Loan Agreement between the Agency and City ("Loan #DT562").

The City/RDA Loan Agreement consolidated Loans DT3, DT423 and DT562 into one principle obligation of \$94,838,615.49, payable at a compounded interest rate of three percent over a 20-year period commencing on October 1, 2011. Those prior loans represented advances from the City to the Agency to serve as seed capital to fund the cost of Agency activities. While the underlying loans may have been authorized at the time they were made, ABx1 26 voided the City/RDA Loan Agreement together with the underlying obligations.

Health & Safety Code section 34171(d)(2) states, in relevant part, "[f]or purposes of this part, 'enforceable obligation' does not include any agreements, contracts, or arrangements between the city or county, or city and county that created the redevelopment agency and the former redevelopment agency." Section 34178(a) takes this one step further, stating "[c]ommencing on the operative date of this part, agreements, contracts, or arrangements between the city or county, or city and county that created the redevelopment agency and the redevelopment agency are invalid and shall not be binding on the successor agency ..."

The California Department of Finance has issued various memoranda addressing frequently asked questions common to the dissolution of redevelopment agencies. One memorandum specifically poses the question: "Can interagency loans be enforceable obligations?" The answer provided by the Department of Finance is as follows:

"Except for loan agreements made within the first two years of the life of the agency, or loans that relate to issued securities, the act does not recognize such loans to be enforceable obligations. Instead, effectively it treats them as contribution of funds."

The inclusion of the City/RDA Loan Agreement in the ROPS was defended by Counsel for the City, Rutan & Tucker, by means of a letter dated May 2, 2012, which was submitted to the Oversight Board. Although the letter vigorously defends the loan agreement, at page 4 it acknowledges that "ABx1 26 is ambiguous on this issue, but we are hopeful the ambiguity will be clarified by the Legislature in AB 1585..." The letter further explains that were the City/RDA Loan Agreement "not listed on the ROPS there is a danger that funds

owing the City will be 'swept' to the Los Angeles County Auditor-Controller and disbursed to other taxing entities that are not entitled to receipt of the funds, which will result in accounting problems, confusion, potential offset of funds owing to the taxing entity at a later date, and even litigation." Therefore, it seems the City/RDA Loan Agreement was included in the Long Beach ROPS as a placeholder in the hopes that a legislative or judicial "fix" was imminent. Ultimately, it appears that the item was removed, because the final, ROPS dated May 23, 2012 does not include an item identifying a total obligation in the amount of \$94,838,615.49.

This analysis is unaffected by the June 27, 2012 enactment of AB 1484. Specifically, AB 1484 does not change the definition of an enforceable obligation. Further, Health & Safety Code section 34173(h), which authorizes loans between the city or county that authorized the creation of a redevelopment agency and successor agency for specific purposes, is not applicable because the loans at issue are between the City and former redevelopment agency. Therefore, the Loan Agreement is not an enforceable obligation.

B. Business Loan Agreement

We have also reviewed an obligation in the amount of \$2,013,281 payable to the City pursuant to an Amended and Restated Agreement to Fund City Business Loan Program dated October 1, 2000 ("Business Loan Agreement"). While we have not been able to locate that specific obligation on the Long Beach ROPS, it is our conclusion that the Business Loan Agreement would be unenforceable.

The Business Loan Agreement amended and restated a June 30, 1987 Agreement to Fund City Business Loan Program in the downtown and West Long Beach Industrial Redevelopment Project areas, as amended on October 7, 1988 and September 8, 1998. The crux of these agreements was that the City was to operate and administer certain commercial and industrial rehabilitation loan programs. The Agency agreed to reimburse the City for that portion of the loan program utilized in redevelopment project areas, including the cost of funding and administering loans and other obligations under such programs. Significantly, the Agency had no obligation to any third parties under the Business Loan Agreement. It was strictly an agreement between the City and the Agency to reimburse City costs and expenses.

As it is set forth in greater detail above, ABx1 26 invalidated such agreements between cities and their redevelopment agencies. As also explained above, the enactment of AB 1484 does not change, but instead reinforces our

conclusions. Accordingly, any obligations of the Agency to the City under the Business Loan Agreement is not enforceable pursuant to ABx1 26 and AB 1484.

JWW:SC:er



EDMUND G. BROWN JR. . GOVERNOR

915 L STREET & BACRAMENTO CA & 95814-3706 & WWW.DDF.DA.GOV

May 25, 2012

Dale L. Hutchinson, Administrator Clty of Long Beach Successor Agency 333 W. Ocean Blvd, 3rd Floor Long Beach, CA 90802

Dear Mr. Hutchinson:

Subject: Recognized Obligation Payment Schedule Approval Letter

Pursuant to Health and Safety Code (HSC) section 34177 (I) (2) (C), the City of Long Beach Successor Agency submitted Recognized Obligation Payment Schedules (ROPS) to the California Department of Finance (Finance) on May 23, 2012 for periods January to June 2012 and July to December 2012. Finance is assuming appropriate oversight board approval. Finance has completed its review of your ROPS, which may have included obtaining clarification for various items.

HSC section 34171 (d) lists enforceable obligation (EO) characteristics. Based on a sample of line items reviewed and application of the law, the following do not qualify as EOs:

- Administrative cost allowance in the amount of \$3,669,394 is denied in the January thru June 2012 ROPS. HSC section 34171 (b) limits the 2011-12 administrative cost allowance to five percent of the property tax allocated to the successor agency or \$250,000, whichever is greater. Five percent of the property tax allocated is approximately \$1,705,932 therefore; we are denying \$3,669,394 of the claimed \$5,375,326.
- Administrative cost allowance in the amount of \$2,308,827 is denied in the July thru
 December 2012 ROPS. HSC section 34171 (b) limits the 2012-13 administrative cost
 allowance to three percent of the property tax allocated to the successor agency or
 \$250,000, whichever is greater. Five percent of the property tax allocated is
 approximately \$974,156 therefore; we are denying \$2,308,827 of the claimed
 \$3,282,983.

Except for items disallowed in whole or in part as enforceable obligations noted above and in Finance's letter dated May 10, 2012, Finance is approving the remaining items listed in your ROPS for both periods. This is our determination with respect to any items funded from the Redevelopment Property Tax Trust Fund (RPTTF) for the June 1, 2012 property tax allocations. If your oversight board disagrees with our determination with respect to any items not funded with property tax, any future resolution of the disputed issue may be accommodated by amending the ROPS for the appropriate time period. Items not questioned during this review are subject to a subsequent review, if they are included on a future ROPS. If an item included on a future ROPS is not an enforceable obligation, Finance reserves the right to remove that item from the future ROPS, even if it was not removed from the preceding ROPS.

Mr. Hutchinson May 25, 2012 Page 2

Please refer to Exhibit 12 at http://www.dof.ca.gov/assembly-bills-26-27/view.php for the amount of RPTTF that was approved by Finance based on the schedule submitted.

As you are aware the amount of available RPTTF is the same as the property tax increment that was available prior to ABx1 26. This amount is not and never was an unlimited funding source. Therefore as a practical matter, the ability to fund the items on the ROPS with property tax is limited to the amount of funding available in the RPTTF.

Please direct inquiries to Robert Scott, Supervisor or Jenny DeAngelis, Lead Analyst at (916) 322-2985.

Sincerely,

MARK HILL

Program Budget Manager

Nach Hill

cc: Mr. Robert M. Zur Schmiede, Deputy Director of Development, City of Long Beach Ms. Kristina Burns, Program Specialist III, Los Angeles County