

Subject: FW: Regarding Prior Period Adjustment - Pleasant Hill SA
Date: Wednesday, April 29, 2020 at 5:02:03 PM Pacific Daylight Time
From: Danielle Habr
To: Suzy Kim
Priority: High
Attachments: image001.png, image002.png, image003.png

From: Bonnie Wong <Bonnie.Wong@ac.cccounty.us>
Sent: Wednesday, April 29, 2020 5:00 PM
To: Danielle Habr <dhabr@pleasanthillca.org>
Cc: Joanne Bohren <Joanne.Bohren@ac.cccounty.us>; Chris Wong <Chris.Wong@ac.cccounty.us>; Jocelle Evangelista <Jocelle.Evangelista@ac.cccounty.us>
Subject: Regarding Prior Period Adjustment - Pleasant Hill SA
Importance: High

Good Afternoon,

Our office is writing regarding Pleasant Hill SA's Prior Period Adjustment.

SA Reported PPA is \$78,343; however, CAC Reported PPA is \$0 as shown in the following PPA form submitted on RAD App:

Pleasant Hill
Report of Prior Period Adjustments
ROPS 17-18 Period (July 1, 2017 to June 30, 2018)
(Report Amounts in Whole Dollars)

SA Reported RPTTF Expenditures											SA Comments	RPTTF	
RPTTF					Admin RPTTF					RPTTF and Admin RPTTF PPA		RPTTF	
Authorized	Available	Lesser of Authorized / Available	Actual	Difference	Authorized	Available	Lesser of Authorized / Available	Actual	Difference	Total Difference (M+R)		Lesser of Authorized / Available	Actual
6,212,341	2,874,020	2,874,020	2,801,617	72,403	250,000	250,000	250,000	244,060	5,940	78,343	2,801,617	2,801,617	

And the following is the CAC Comment submitted on RAD App:

Comments

Per conversation with DOF on 1/14/20, for SA with RPTTF overpayment adjustment, Available amount in the PPA form can reflect the adjustment. The ROPS 17-18B RPTTF overpayment adjustment amount was \$130,335 and was captured in ROPS 18-19B. Per DOF ROPS RPTTF Distributions reports, distributed non-admin RPTTF is 2,868,685 (reflecting the adjustment) and admin RPTTF is 125,000 for a total of 2,993,685. Based on revised PPA form per 1/16/20 email from SA, available non-admin RPTTF is 2,801,617 and admin RPTTF is 192,068 for a total of 2,993,685, which is equal to total distributed per DOF reports. Per conversation with DOF on 1/21/20, it is okay for SA to use remaining non-admin RPTTF to fund underfunded admin RPTTF as long as actual is equal or less than authorized.

However, "2020-21 Annual Recognized Obligation Payment Schedule" letter dated 4/10/20 issued by DOF shows SA Reported PPA and not CAC Reported PPA:

Danielle Habr
 April 10, 2020
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Attachment

Approved RPTTF Distribution July 2020 through June 2021			
	ROPS A	ROPS B	ROPS 20-21 Total
RPTTF Requested	\$ 2,178,525	\$ 706,468	\$ 2,884,993
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	2,303,525	831,468	3,134,993
RPTTF Authorized	2,178,525	706,468	2,884,993
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 17-18 prior period adjustment (PPA)	(78,343)	0	(78,343)
Total RPTTF Approved for Distribution	\$ 2,225,182	\$ 831,468	\$ 3,056,650

Our office has contacted DOF regarding this PPA discrepancy, and DOF's response is that, since Pleasant Hill SA did not request a Meet and Confer, DOF has decided that no revision will be made on the letter.

And they mentioned there are two possible options: Pleasant Hill SA can request a Meet and Confer or can submit an Amended ROPS.

Per DOF's Meet and Confer Review Guidelines, "Meet and Confer Request" section:

http://www.dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/documents/M&C_Guidelines.pdf

The Meet and Confer Request Form must be submitted within five business days of the date of Finance's Annual ROPS determination letter.

However, since the DOF letter is dated 4/10/20, which is past five business days, Meet and Confer Request does not appear to be an option for your SA.

The other option would be Amended ROPS.

Per DOF's website, "Amended ROPS" section: <http://www.dof.ca.gov/Programs/Redevelopment/ROPS/>

It appears that your SA can submit an Amended ROPS to DOF no later than 10/1/20 if your SA chooses to do so.

Thank you,

Ka Yan (Bonnie) Wong
 Contra Costa County Auditor-Controller's Office
 Property Tax Division
 Phone: (925) 335-8621