



Transmitted via e-mail

March 15, 2024

Andrea Pham, Finance Manager  
City of Costa Mesa  
77 Fair Drive  
Costa Mesa, CA 92626

### **2024-25 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Costa Mesa Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on February 5, 2024.

Pursuant to HSC section 34177 (o) (1), Finance shall make its determination of the enforceable obligations and the amounts and funding source of the enforceable obligations. The Agency did not request any funding for the ROPS 24-25. Therefore, Finance did not perform a review of the Agency's ROPS 24-25.

HSC section 34187 (b) states that when all enforceable obligations have been retired or paid off, all real property has been disposed, and all outstanding litigation has been resolved, the successor agency shall, within 30 days of meeting the aforementioned criteria, submit to the oversight board a request, with a copy of the request to the County Auditor-Controller, to formally dissolve the successor agency. The oversight board shall approve the request within 30 days, and shall submit the request to Finance. Given that the Agency has no further obligations, it appears the Agency is in a position to move toward final dissolution.

The ROPS 24-25 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

Please direct inquiries to [RedevelopmentAdministration@dof.ca.gov](mailto:RedevelopmentAdministration@dof.ca.gov).

Sincerely,

Original signed by:

Cheryl L. McCormick, CPA  
Chief, Office of State Audits and Evaluations

cc: Carol Molina, Finance Director, City of Costa Mesa  
Christopher Ranftl, Administrative Manager I, Property Tax Unit, Orange County  
Kathy Tavoularis, Countywide Oversight Board Representative