



Transmitted via e-mail

March 22, 2024

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

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the Yuba County 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 January 29, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 at this time.

The County Auditor-Controller did not provide its review of the Agency's prior period adjustment for the July 1, 2021 through June 30, 2022 (ROPS 21-22) period as required by HSC section 34186. On the ROPS 24-25 form, the Agency reported cash balances and activities for ROPS 21-22. Therefore, we reviewed ROPS 21-22 expenditures. According to our review, the Agency has no prior period adjustment.

The Agency's maximum approved Redevelopment Property Tax Trust Fund (RPTTF) distribution for the reporting period is \$41,165, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

This is our final determination regarding the obligations listed on the ROPS 24-25. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

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/>

This determination is effective for the ROPS 24-25 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

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: C. Richard Eberle, Auditor Controller, Yuba County  
Mary Pasillas, Countywide Oversight Board Representative

**Attachment**

| <b>Approved RPTTF Distribution<br/>July 2024 through June 2025</b> |                  |               |                  |
|--|------------------|---------------|------------------|
|  | <b>ROPS A</b>    | <b>ROPS B</b> | <b>Total</b>     |
| RPTTF Requested  | \$ 41,165        | \$ 0          | \$ 41,165        |
| Administrative RPTTF Requested                                     | 0                | 0             | 0                |
| <b>Total RPTTF Requested</b>                                       | <b>41,165</b>    | <b>0</b>      | <b>41,165</b>    |
| <b>RPTTF Authorized</b>  | <b>41,165</b>    | <b>0</b>      | <b>41,165</b>    |
| <b>Administrative RPTTF Authorized</b>                             | <b>0</b>         | <b>0</b>      | <b>0</b>         |
| <b>Total RPTTF Approved for Distribution</b>                       | <b>\$ 41,165</b> | <b>\$ 0</b>   | <b>\$ 41,165</b> |