Prior Period Adjustments
Frequently Asked Questions

Question 1: Is my Agency required to complete the Prior Period Adjustments (PPA) form?

Response: Yes, pursuant to HSC section 34186 (c), Agencies will be required to submit their PPA form to the County Auditor-Controller (CAC) for review by October 1.

Question 2: Where can I access my Agency's PPA form?

Response: Agencies can access their PPA form from the Redevelopment Agency Dissolution Application (RAD App) located here: https://rad.dof.ca.gov/rad-sa. The new PPA form is separate and distinct from the ROPS template.

Question 3: Is Oversight Board (OB) approval required for my PPA form?

Response: No, the new PPA reporting does not require OB approval.

Question 4: How do I submit the PPA form and when is it due?

Response: Agencies submit their PPA form to the CAC through the RAD App by October 1. The CACs will then review and submit the PPA form through the RAD App to Finance by February 1.

Question 5: Which actuals do I report during the current ROPS period?

Response: Agencies must report the actual expenditures that were expended three years earlier than the upcoming Annual ROPS period.

For example, if the upcoming Annual ROPS period is 2020-21, then the Agency would report the actual expenditures from ROPS 2017-18. See additional examples in the following table:

Upcoming Annual ROPS Period	Expenditures 3 Years Earlier
2021-22	2018-19
2022-23	2019-20
2023-24	2020-21

Question 6: Do I report the A and B periods separately or are they combined?

Response: The PPA form is prepopulated with Finance approved amounts for the entire fiscal year. Therefore, actual expenditures for ROPS A and ROPS B periods are to be combined and reported as annual actual expenditures.