

**Education Audit Appeals Panel  
State of California**

Appeal of prior year adjustment(s) for redevelopment agency (RDA) pass-through payment(s) for fiscal year(s) 2003-04, 2004-05, 2005-06, 2006-07, and 2007-08 by:

Santa Paula Elementary School District,  
  
Appellant.

EAAP Case No. R09-77

OAH No. 2010031438

**Decision**

The Education Audit Appeals Panel has adopted the attached Proposed Decision of the Administrative Law Judge as its Decision in the above-entitled matter.

Effective date: December 12, 2011.

IT IS SO ORDERED.

December 12, 2011  
Date

*Original Signed*  
Diana L. Ducay, Chairperson  
for Education Audit Appeals Panel

1 Richard J. Chivaro, SBN 124391  
Justin W. Dersch, SBN 258603  
2 **OFFICE OF THE STATE CONTROLLER**  
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3 Sacramento, CA 95814  
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5 Attorneys for Respondent,  
JOHN CHIANG, California State Controller  
6

7 **BEFORE THE EDUCATION AUDIT APPEALS PANEL**  
8 **FOR THE STATE OF CALIFORNIA**

9 In the Matter of the Appeal of: ) EAAP Case No. R09-77  
10 Prior Year Adjustment(s) for Redevelopment ) OAH Case No. 2010031438  
11 Agency (RDA) Pass-Through Payment(s) for ) **STIPULATED AGREEMENT**  
12 Fiscal Year(s) 2003-04, 2004-05, 2005-06, )  
2006-07, and 2007-08 by: )  
13 SANTA PAULA ELEMENTARY SCHOOL )  
14 DISTRICT, )  
15 Appellant. ) Date: June 30, 2011  
Time: 9 a.m.  
16 ) Judge: Hon. Michael A. Scarlett

17 Appellant SANTA PAULA ELEMENTARY SCHOOL DISTRICT (Appellant),  
18 Respondent JOHN CHIANG, California State Controller, and Respondent DEPARTMENT OF  
19 FINANCE (collectively known as "the Parties") agree as follows:

20 RECITALS

21 A. The Appellant entered into a redevelopment plan with the Santa Paula  
22 Redevelopment Agency and the City of Santa Paula on July 9, 1990. The plan has never been  
23 amended.

24 B. Pursuant to Health and Safety Code section 33684 the Department of Education  
25 (Education) required that the Ventura County Auditor and the Santa Paula Redevelopment  
26 Agency submit a one-time report regarding the amount of redevelopment agency pass-through  
27 payments made to affected taxing entities between fiscal years 2003-04 and 2007-08.

28 C. As a result of this one-time report, Education determined that the Appellant was

1 overpaid \$363,506 in revenue limit state aid in fiscal years 2003-04 through 2007-08, which was  
2 to be taken from the Appellant's future apportionments.

3 D. Appellant then timely filed a request for formal appeal instituting this action  
4 pursuant to Education Code section 41344(d).

5 AGREEMENT

6 In regard to the appeal of the above entitled matter, the Parties agree as set forth below:

7 1. The Appellant's 1990 redevelopment plan is not subject to Health and Safety  
8 Code section 33684 and as a result there should be no affect on future apportionment related to  
9 prior year adjustments for redevelopment agency pass-through payments for the above captioned  
10 fiscal years.

11 2. This stipulated agreement is subject to and conditioned upon ratification by the  
12 Appellant's Superintendent.

13 3. This stipulated agreement is subject to and conditioned upon approval and  
14 adoption by EAAP, pursuant to Education Code section 41344.1(b).

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1 4. This stipulated agreement may be executed in counterparts, each of which shall  
2 constitute an original. Facsimile and pdf signatures transmitted to other parties to this stipulated  
3 agreement are deemed to be the equivalent of original signatures on counterparts.

4  
5 Dated: June 29, 2011

SANTA PAULA ELEMENTARY SCHOOL DISTRICT

6  
7 By: Original Signed  
8 CATHY BOJORQUEZ,  
9 Assistant Superintendent of Business Services,  
Representative for Appellant

10 Dated: 12<sup>th</sup>, 2011

DEPARTMENT OF FINANCE

11  
12 By: Original Signed  
13 PHILLIP MATSUMOTO, Deputy Attorney General  
14 Attorney for Respondent,  
Department of Finance

15 Dated: June 29, 2011

OFFICE OF THE STATE CONTROLLER

16  
17 By: Original Signed  
18 JUSTIN W. DERSCHE  
19 Staff Counsel for Respondent,  
20 JOHN CHIANG, California State Controller