

County of Santa Clara

Finance Agency

County Government Center
70 West Hedding Street, East Wing, 2nd Floor
San Jose, California 95110-1705
(408) 299-5205 FAX: (408) 287-7629



NOTICE OF OBJECTION TO ROPS

September 18, 2012

City of Morgan Hill
17575 Peak Ave
Morgan Hill, CA 95037

City of Morgan Hill Oversight Board
17575 Peak Ave
Morgan Hill, CA 95037

Department of Finance
915 L Street
Sacramento, CA 95814

ROPS Period: January 1, 2013 to June 30, 2013

To the Successor Agency, Oversight Board, and Department of Finance:

Pursuant to Health and Safety Code (HSC) section 34182.5, my office has reviewed the Recognized Obligation Payment Schedule (ROPS) submitted by the Successor Agency to the Morgan Hill Redevelopment Agency (Agency). After reviewing all items and funding sources, the Santa Clara County Auditor-Controller objects to the following items and/or funding sources on the submitted ROPS:

<u>Line No.:</u>	<u>Item:</u>	<u>Funding Source:</u>	<u>Reason for Objection:</u>
1.2	2008 Tax Allocation Bonds Series A& B – Interest Payments	RPTTF	<p>This payment is grossly overestimated. Note that this item was listed by the Agency as payable in the amount of \$2,050,017 during the ROPS period from January 1, 2012 through June 30, 2012 (ROPS I). However, as stated on the ROPS III true-up, the actual amount paid was \$66,795. For the ROPS period of July 1, 2012 through December 31, 2012 (ROPS II), the Agency listed an additional payment of interest in the amount of \$1,996,135.</p> <p>Rather than the highest possible interest rate, the Agency should use a more appropriate estimated payment value that is reflective of likely actual</p>

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			costs. The effect of such a gross over estimation (2969% of actual cost) results in an inflated administrative cost allowance. By way of example, typical variable rate debt interest in the last three years has been less than 25 basis points. A reasonable buffer (perhaps double estimated actual payments) would provide ample protection against rate increases without artificially inflating administrative costs.
1.8	Annual Audit	RPTTF	<p>NOTE: This item was listed in ROPS I and II under the Administrative Budget and has been disputed by the Agency by letter to DOF dated May 17, 2012. See item D1.8.</p> <p>This is a an administrative cost to be included in the administrative budget as provided in HSC 34177, subject to the administrative cost allowance provided in HSC 34171(b).</p>
1.9	RDA Legal Counsel	RPTTF	<p>The total amount due during fiscal year 2012-13 (\$100,000) exceeds the maximum amount allowed under the contract (\$50,000). The City has acknowledged this discrepancy.</p> <p>Furthermore, bond counsel should be funded from bond proceeds. Pursuant to HSC 34177(l) (1) (E), RPTTF is to be used as a funding source only if no other funding source exists.</p>
1.10	Implementation and Delivery of Bond Related Expenses	RPTTF	<p>NOTE: This item was listed in ROPS I and II under the Administrative Budget and has been disputed by the Agency by letter to DOF dated May 17, 2012. See item D1.10.</p> <p>The Successor Agency contends that this is related to direct project implementation costs for bond-related items on the ROPS. To the extent that this is verified through supporting documentation, such costs should be paid through bond proceeds, not RPTTF. Pursuant to HSC 34177(l) (1) (E), RPTTF is to be used as a funding source only if no other funding source exists.</p>
1.33	Housing Implementation and Delivery Costs	RPTTF	<p>NOTE: This item was listed in ROPS I and II under the Administrative Budget and has been disputed by the Agency by letter to DOF dated May 17, 2012. See item D1.33.</p>

			<p>Pursuant to HSC 34176(a), the housing obligations transferred to the City of Morgan Hill as housing successor as of February 1, 2012. The Successor Agency contends that these costs relate to direct project implementation costs for housing related items on the ROPS. To the extent that this is verified through supporting documentation and linked to specific obligations on the ROPS, these costs may be excluded from the administrative cost allowance.</p>
1.35, 1.36	CIP Inspections Contract, CIP Testing Contract	RPTTF	<p>These items do not meet the definition of Enforceable Obligation under HSC 34171(d) (1) because these contracts expire prior to the ROPS III period.</p> <p>Assuming these items are valid, these items should be paid under the reimbursement agreement between the Agency and the City as set forth in ROPS II, because the RDA is not a party to the underlying agreements.</p> <p>Furthermore, these items should be funded by bond proceeds from the 2008 Tax Allocation Bonds Series A& B. Pursuant to HSC 34177(l) (1) (E), RPTTF is to be used as a funding source only if no other funding source exists.</p>
1.37	CIP Property Acquisition	RPTTF	<p>This item is a contract between the City and contractor. It was amended on June 28, 2011, and even that amendment is scheduled to expire prior to the ROPS III period. The City wishes to receive reimbursement for this item via the ROPS. Obligations entered into or expanded after June 27, 2011 are void per HSC 34177.3.</p> <p>Assuming this item is valid, it should be paid under the reimbursement agreement between the Agency and the City as set forth in ROPS II, because the RDA is not a party to the underlying agreement.</p> <p>Furthermore, given its nature, this item should be funded by bond proceeds from the 2008 Tax Allocation Bonds Series A& B. Pursuant to HSC 34177(l) (1) (E), RPTTF is to be used as a funding source only if no other funding source exists.</p>

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1.52	MH Chamber of Commerce Marketing	RPTTF	<p>This contract is void because it was entered into after June 27, 2011 (see HSC 34177.3).</p> <p>Furthermore, this item was payable in full on ROPS I from the administrative allowance. See item D1.52 below.</p>
1.57	Goldfarb & Lipman	RPTTF	<p>This contract is void because it was amended after June 27, 2011 (see HSC 34177.3), and it expires prior to the ROPS III period.</p> <p>Assuming this was a valid contract, this is an administrative cost to be included in the administrative budget as provided in HSC 34177, subject to the administrative cost allowance provided in HSC 34171(b).</p>
1.65	ABAG Insurance Premiums	RPTTF	<p>The total outstanding amount (\$180,952) was overstated. The annual premium is \$2,142 and the City has acknowledged the actual outstanding amount is \$44,982.</p>
1.66	Non-Housing, Non-CIP, Non-Specific Implementation and Delivery and Implementation Costs	RPTTF	<p>NOTE: This item was listed in ROPS I and II under the Administrative Budget and has been disputed by the Agency by letter to DOF dated May 17, 2012. See item D1.66.</p> <p>This is a an administrative cost to be included in the administrative budget as provided in HSC 34177, subject to the administrative cost allowance provided in HSC 34171(b). There is insufficient documentation to establish the amount payable for these items. Auditors have been unable to verify the methodology of cost determination.</p> <p>However, to the extent the Agency can provide specific documentation substantiating that these are specific project-related costs for project-based ROPS items, such costs may be excluded from the administrative cost allowance.</p>
2.7	Butterfield Blvd.- South Consulting Contract	Bond Proceeds	<p>This item is void as it was entered into after June 27, 2011 (see HSC 34177.3). Furthermore, expenditure of unspent bond proceeds cannot occur until the Agency receives a "finding of completion" per HSC 34191.4.</p>
2.17	Butterfield Blvd –	Bond	<p>This contract will expire on December 31, 2012,</p>

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	South Design Services	Proceeds	<p>which is prior to ROPS III.</p> <p>Furthermore, expenditure of unspent bond proceeds on new projects cannot occur until the Agency receives a “finding of completion” per HSC 34191.4.</p>
2.18	Butterfield Blvd – South Legal Services	Bond Proceeds	<p>This item is void as it was amended after June 27, 2011 (see HSC 34177.3). ROPS III lists the initial execution date, which was March 8, 2011, but does not disclose the amendment that was executed on June 28, 2011. Assuming the agreement was not void, the agreement expired June 30, 2012, which was not disclosed on ROPS III. The original contract amount is estimated to be paid off in the period of July – December 2012.</p> <p>Furthermore, expenditure of unspent bond proceeds cannot occur until the Agency receives a “finding of completion” per HSC 34191.4.</p>
2.29	Hale Avenue Extension	Bond Proceeds	<p>This item relates to a project for which work has not commenced. This item expired on 3/23/2012. Expenditure of unspent bond proceeds on new projects cannot occur until the Agency receives a “finding of completion” per HSC 34191.4. This is not a current enforceable obligation.</p>
2.36	Underground Monterey	Bond Proceeds	<p>This item is void because it was entered into after June 27, 2011 (see HSC 34177.3). Furthermore, such expenditure of unspent bond proceeds cannot occur until the Agency receives a “finding of completion” per HSC 34191.4.</p>
2.37	Underground Utilities	Bond Proceeds	<p>This item appears to be a City obligation, with no contract or enforceable obligation related to the RDA. Furthermore, expenditure of unspent bond proceeds cannot occur until the Agency receives a “finding of completion” per HSC 34191.4.</p>
P2.39, P2.40, P2.41, P2.42	Downtown Parking, Downtown Streetscape, Downtown Development, Monterey South of Dunne	Bond Proceeds	<p>These are proposed new projects to be paid with unspent bond proceeds. Per HSC 34191.4, these cannot be included on ROPS until the Agency receives a “finding of completion.”</p>
2.43	CIP Implementation and Delivery Cost	Bond Proceeds	<p>There is insufficient documentation to establish the amount payable under for these items. Auditors</p>

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			<p>have been unable to verify methodology of cost determination.</p> <p>To the extent that these costs represent actual direct project implementation costs for approved ROPS items, they may be paid from bond proceeds as requested.</p>
A1.68, A1.69, A1.70, A1.71, A1.72, A1.77, A2.46, A2.47, A2.48, A2.49, A2.50	“Amendments to ROPS I” Items	RPTTF/ Bond Proceeds	<p>These are described as “unanticipated” items paid on ROPS I, although several relate to older contracts. These items were not authorized for payment on ROPS I; payment of these items is not authorized and is void per HSC 34177.3, and the Agency is required to seek the return of these void payments.</p>
D1.8	Annual Audit (ROPS I)	RPTTF	<p>Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains an administrative cost and should be disallowed. (See also 1.8 above.)</p>
D1.10	Implementation and Delivery of Bond Related Obligations	RPTTF	<p>Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains an administrative cost and should be disallowed. (See also 1.10 above.)</p> <p>Furthermore, to the extent this item includes specific, direct project costs, it should be paid from bond proceeds, not RPTTF, per HSC 34177(d) (1) (E).</p>
D1.32	Domain Website	RPTTF	<p>Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains a quintessential administrative cost and should be disallowed.</p>
D1.33	ROPS I Implementation and Delivery (Housing)	RPTTF	<p>Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in</p>

			ROPS I per HSC 34171(b). This item remains an administrative cost and should be disallowed, except to the extent that the Agency can provide specific supporting documentation verifying project-related costs for specific project items on ROPS I. (See also 1.33 above.)
D1.50	Marketing/Advertising Design	RPTTF	Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains an administrative cost and should be disallowed.
D1.51	Marketing/Graphics/Advertising Design	RPTTF	Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains an administrative cost and should be disallowed.
D1.52	Chamber of Commerce	RPTTF	Disputed Item from ROPS I. This contract is void as it was entered into after June 27, 2011 (see HSC 34177.3). Furthermore, this item was payable in full on ROPS I from the administrative allowance. (See also 1.52 above.)
D1.56	Legal Counsel	RPTTF	Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains an administrative cost and should be disallowed.
D1.57	Legal Counsel	RPTTF	Disputed Item from ROPS I. This contract is void as it was amended after June 27, 2011 (see HSC 34177.3). To the extent that this is a new obligation, this item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains an administrative cost and should be disallowed. (See also 1.57 above.)
D1.62	Web-Streaming of Agency Meetings	RPTTF	Disputed Item from ROPS I. This item was classified as payable as an administrative cost, subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains a quintessential administrative cost and should be disallowed.
D1.66	ROPS I Implementation and	RPTTF	Disputed Item from ROPS I. This item was classified as payable as an administrative cost,

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	Delivery		subject to the administrative cost allowance in ROPS I per HSC 34171(b). This item remains an administrative cost, already paid under the cap, and should be disallowed. Also, there is insufficient documentation to establish the amount payable under for these items. Auditors have been unable to verify the methodology of cost determination. (See also 1.66 above.)
D2.31	Hale Avenue Extension-Legal Services	RPTTF	This is a disputed item from ROPS I. This item should be paid from bond proceeds, not RPTTF, per HSC 34177(d) (1) (E).
D2.43	ROPS I Implementation and Delivery	RPTTF (Portion)	This is a disputed item from ROPS I. On ROPS I, the Agency requested this item from bond proceeds but now is asking for this partly from RPTTF. These costs should be paid entirely from either bond proceeds or ROPS I administrative allowance per HSC 34171(b) and HSC 34177(d) (1) (E).
P1.73	Unemployment Compensation	Other (Prepaid Funds)	<p>This item relates to assets transferred to the City in Spring 2011 that were the subject of the State Controller's Audit. Per City staff, the total outstanding obligation should be reduced to the current fiscal year obligation of \$44,135.</p> <p>In addition, the remaining prepaid amount should be returned to the Agency as unencumbered funds per the State Controller's Order in the Morgan Hill RDA Audit of August 28, 2012.</p>
P1.74	Rent	Other (Prepaid Funds)	<p>The State Controller, in his Morgan Hill RDA Audit of August 28, 2012, ordered the return of these prepaid funds and recommended the recalculation of the lease payment due. (See State Controller's Audit for details.) In addition, as admitted by the City, no enforceable obligation exists to support the current payment listed.</p> <p>In addition, as the cost of general office space, this item is a quintessential administrative cost subject to the administrative cost allowance per HSC 34171(b).</p>
P1.75, P1.76	Disclosure Counsel, Litigation Counsel for Bond Refinancing	RPTTF	These are proposed new enforceable obligations related to an anticipated bond refinancing. These costs should be paid from bond proceeds from the refinancing, like all normal disclosure counsel and litigation counsel costs, and not from RPTTF. (See

			34177(l) (1) (E).) The Agency contends that the bond refinancing may fail, in which case these costs might need to be paid from RPTTF. Such an event is highly unlikely and the default source of funds should be bond proceeds.
P2.52	Property Acquisition	Bond Proceeds	This is a prospective item – <i>i.e.</i> , there is no existing enforceable obligation – to be paid with unspent bond proceeds. Per HSC 34191.4, these cannot be included on ROPS until the Agency receives a “finding of completion.”

Please note: the Administrative Cost Allowance must be adjusted accordingly based on the above objections to reflect the reduction in RPTTF payable.

In accordance with section 34182.5, if the Oversight Board disputes any of these objections, it may choose to refer such disputed findings to the Department of Finance for final determination.

Please note that items and/or funding sources not questioned during this review are subject to subsequent review if they are included on a future ROPS. We also reserve the right to object to an item and/or funding source (including, but not limited to, the use of fund balance) on a future ROPS, even if no objection was made on a preceding ROPS.

Sincerely yours,



Vinod K. Sharma, C.P.A.
 Director of Finance
 County of Santa Clara

Attachment: ROPS as submitted to County Auditor-Controller by Successor Agency

Successor Agency Contact Information	
Name of Successor Agency:	City of Morgan Hill as Successor Agency of the Morgan Hill Redevelopment Agency
County:	Santa Clara
Primary Contact Name:	Kevin Ripper
Primary Contact Title:	Administrative Services/Finance Director
Address	17575 Peak Avenue Morgan Hill CA 95037
Contact Phone Number:	408 776 7382
Contact E-Mail Address:	kevin.ripper@morganhill.ca.gov
Secondary Contact Name:	Tina M Reza
Secondary Contact Title:	Assistant Director of Finance
Secondary Contact Phone Number:	408 776 7379
Secondary Contact E-Mail Address:	tina.reza@morganhill.ca.gov

SUMMARY OF RECOGNIZED OBLIGATION PAYMENT SCHEDULE
 Filed for the January 1, 2013 to June 30, 2013 Period

Name of Successor Agency: City of Morgan Hill as Successor Agency of the Morgan Hill Redevelopment Agency

		Total Outstanding Debt or Obligation
Outstanding Debt or Obligation		\$ 188,690,561
Current Period Outstanding Debt or Obligation		Six-Month Total
A	Available Revenues Other Than Anticipated RPTTF Funding	5,140,447
B	Enforceable Obligations Funded with RPTTF	3,571,657
C	Administrative Allowance Funded with RPTTF	107,150
D	Total RPTTF Funded (B + C = D)	3,678,807
Total Current Period Outstanding Debt or Obligation (A + B + C = E) <i>Should be same amount as ROPS form six-month total</i>		\$ 8,819,254
E	Enter Total Six-Month Anticipated RPTTF Funding	3,678,807
F	Variance (D - E = F) <i>Maximum RPTTF Allowable should not exceed Total Anticipated RPTTF Funding</i>	\$ -
Prior Period (January 1, 2012 through June 30, 2012) Estimated vs. Actual Payments (as required in HSC section 34186 (a))		
G	Enter Estimated Obligations Funded by RPTTF <i>(Should be the same amount as RPTTF approved by Finance, including admin allowance)</i>	9,332,226
H	Enter Actual Obligations Paid with RPTTF	5,618,590
I	Enter Actual Administrative Expenses Paid with RPTTF	444,392
J	Adjustment to Redevelopment Obligation Retirement Fund (G - (H + I) = J)	3,269,244
K	Adjustment to RPTTF	\$ 409,563.00

Certification of Oversight Board Chairman:
 Pursuant to Section 34177(m) of the Health and Safety code,
 I hereby certify that the above is a true and accurate Recognized
 Obligation Payment Schedule for the above named agency.

 Name
 Title

 Signature
 Date

Name of Successor Agency:
County:

City of Morgan Hill as Successor Agency of the Morgan Hill Redevelopment Agency
Santa Clara

RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS III) -- Notes (Optional)
January 1, 2013 through June 30, 2013

Item #	Notes/Comments
A	Line items beginning with an "A" are amendments to ROPS I. This designation indicates these items were unanticipated at the time ROPS I was prepared.
A1.68	Annual review by Standard & Poors relating to the 2008 RODA bond issue
A1.69	Unanticipated work required for completion of W Dunne Av project
A1.70	Unanticipated permit required for completion of W Dunne Av project-State Water Resources Control Board
A1.71	Bulk water use on the construction of W Dunne Av paid to water enterprise fund
A1.72	Valid facade grant award overlooked during Rops I preparation
A1.77	Loan agreement dated August 21, 2006 (amended in subsequent years) was included on the EOPS from August 2011. The obligation will be payable in the ROPS III period.
A2.46	Unanticipated work required as part of the Butterfield Blvd construction
A2.47	Unanticipated work required as part of the Butterfield Blvd construction
A2.48	Unanticipated work required as part of the Butterfield Blvd construction
A2.49	Unanticipated work required as part of the Butterfield Blvd construction
A2.50	Unanticipated work required as part of the Butterfield Blvd construction
D	*D: Reference should be made to materials supporting appeals of disputed items submitted to the DOF on May 17, 2012. The Successor Agency, at the direction of the Oversight Board (given at its meeting of May 16, 2012), submitted its appeal of ROPS items that the Department of Finance denied or disputed. The Department of Finance has not responded to these disputed items. Pursuant to a letter from the Department of Finance to Successor Agencies dated July 12, 2012, DOF required that "requests to reconsider or disputed ROPS items will be addressed in our January through June 2013 ROPS review". Pursuant to this direction, the following items are included in this ROPS III, denoted by "D" as items of continuing dispute from previous ROPS.
D1.8	The annual audit is an enforceable obligation and is consistent with Oversight Board action. As an enforceable obligation it should be paid from RPTTF and not part of the administrative allowance.
D1.10	Must be paid from RPTTF rather than administrative cost allowance pursuant to H&S §34171(b). This enforceable obligation is to pay employee costs of administering recognized obligations.
D1.32	§34171 (b) specifically states that "employee costs associated with work on specific project implementation activities. . . and shall not constitute administrative costs"
D1.33	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D1.34	Must be paid from RPTTF rather than administrative cost allowance pursuant to H&S §34171(b). This enforceable obligation is to pay employee costs of administering recognized obligations.
D1.52	§34171 (b) specifically states that "employee costs associated with work on specific project implementation activities. . . and shall not constitute administrative costs"
D1.57	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D1.58	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D1.59	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
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D1.61	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
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D1.79	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D1.80	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D1.81	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D1.82	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D1.83	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
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D1.99	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.00	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.01	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.02	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.03	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.04	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.05	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.06	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.07	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.08	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.09	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.10	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.11	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.12	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.13	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.14	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.15	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.16	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.17	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.18	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.19	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.20	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.21	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
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D2.30	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.31	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.32	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.33	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.34	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).
D2.35	Contract is an enforceable obligation previously attributed to admin allowance. Must be paid from RPTTF per H&S Sec 34171(b).

