

**RESOLUTION NO. 13-02**

**RESOLUTION OF THE OVERSIGHT BOARD FOR THE SUCCESSOR AGENCY TO  
THE FORMER REDEVELOPMENT AGENCY OF THE COUNTY OF VENTURA,  
STATE OF CALIFORNIA, APPROVING THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE FOR THE  
PERIOD OF JULY 1, 2013 THROUGH DECEMBER 31, 2013 ("ROPS 13-14A")**

The Oversight Board for the Successor Agency to The Redevelopment Agency of the County of Ventura ("Oversight Board") does resolve as follows:

WHEREAS, Assembly Bill x1 26 ("ABx1 26") was passed by the State Legislature on June 15, 2011, and signed by the Governor on June 28, 2011; and

WHEREAS, among other things, ABx1 26 adds and AB 1484 amends Part 1.85 to the California Health and Safety Code, including Health and Safety Code section 34170 et seq.; and

WHEREAS, by enactment of Part 1.85 of Division 24 of the Health and Safety Code, The Redevelopment Agency of the County of Ventura was dissolved as of February 1, 2012, such that the Successor Agency to The Redevelopment Agency of the County of Ventura ("Successor Agency") shall be designated as successor entity to the former redevelopment agency under Health and Safety Code Section 34173(a); and

WHEREAS, pursuant to Health and Safety Code Section 34177(l)(2)(A) a Recognized Obligation Payment Schedule must be prepared by the successor agency for the enforceable obligations of the former redevelopment agency; and

WHEREAS, the Recognized Obligation Payment Schedule identifies each enforceable obligation on which payments will be required during the period July 1, 2013 through December 31, 2013; and

WHEREAS, pursuant to Health and Safety Code Section 34177(l)(2)(B), the Recognized Obligation Payment Schedule is to be submitted to the Oversight Board for its approval; and

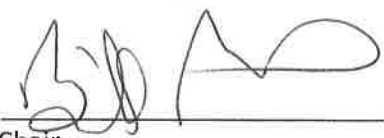
WHEREAS, pursuant to Health and Safety Code Section 34177(l)(2)(C), a copy of the approved Recognized Obligation Payment Schedule must be submitted to the County Auditor-Controller and both the State Controller's Office and the Department of Finance and be posted on the successor agency's Internet Web site at the same time that the successor agency submits the Recognized Obligation Payment Schedule to the Oversight Board for its approval.

NOW, THEREFORE BE IT FOUND AND RESOLVED AS FOLLOWS:

1. The above recitations are true and correct.
2. Based on the information, documents, and understanding set forth in Appendix "A" hereto, including e-mail correspondence between the Successor Agency and the Department of Finance, the Recognized Obligation Payment Schedule (ROPS 13-14A) for July 1, 2013, through December 31, 2013, and its Notes, which are also attached hereto, are hereby approved.

3. The Oversight Board authorizes and directs the Successor Agency to provide ROPS 13-14A to the Ventura County Auditor-Controller, the State Controller and the State Department of Finance and to post ROPS 13-14A on the Successor Agency's website.

PASSED, APPROVED AND ADOPTED by the Oversight Board, on a motion by Board Member David Keebler, seconded by Member Matt Carroll, this 14 day of February 2013.

By:   
Chair  
Oversight Board

ATTEST:

By:   
Successor Agency Secretary

OVERSIGHT BOARD – SUCCESSOR AGENCY TO THE  
FORMER REDEVELOPMENT AGENCY OF THE  
COUNTY OF VENTURA

REGULAR MEETING  
February 14, 2013

**APPENDIX A TO RESOLUTION NO. 13-02**

Table of Contents:

1. Email Communication with DOF Feb 8, 2013
2. Worksheet for ROPS III variance
3. ROPS 13-14A – Comments and Backup Specifics Highlighted

**Donna McKendry - RE: RE: Successor Agency of the Former Redevelopment Agency of the County of Ventura Request to Meet and Confer**

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**From:** "Suess, Evelyn" <Evelyn.Suess@dof.ca.gov>  
**To:** "'MaryAnn Guariento'" <MaryAnn.Guariento@ventura.org>  
**Date:** 2/8/2013 4:15 PM  
**Subject:** RE: RE: Successor Agency of the Former Redevelopment Agency of the County of Ventura Request to Meet and Confer  
**CC:** "Christy Madden" <Christy.Madden@ventura.org>, "Donna McKendry" <Donna.M...

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Hi MaryAnn, please see my comments in red below.

Evelyn Suess

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**From:** MaryAnn Guariento [mailto:MaryAnn.Guariento@ventura.org]  
**Sent:** Friday, February 08, 2013 10:54 AM  
**To:** Suess, Evelyn  
**Cc:** Christy Madden; Donna McKendry; Jaclyn Smith; Robert Orellana; Rosanna Bati  
**Subject:** Fwd: RE: Successor Agency of the Former Redevelopment Agency of the County of Ventura Request to Meet and Confer

Hello Evelyn,

Thank you so much for speaking with me this morning; it was wonderful to have our questions answered. Just to memorialize our conversation for our Oversight Board, here is a summary of what was discussed:

We had an error on our approved ROPS III in the Prior Period Estimated vs. Actual calculations. This resulted in approximately \$182,000 of available RPTTF for the ROPS III distribution being withheld, for distribution to the taxing entities. Per your recommendation, we are contacting the County Auditor Controller (CAC) to see if the withheld funds are still in the RPTTF. If so, the CAC has the authority, per the determination letter from the DOF, to transfer these funds to us as they represent previously approved enforceable obligations (EO). In the event the CAC is unable to transfer these funds to us from ROPS III available RPTTF, we will include this amount on our ROPS 13-14A for payment from future tax increment.

**Yes, the County has the discretion to make the appropriate adjustments if the funds are available.**

You also clarified that when available RPTTF is insufficient to fund current, approved EO's, *including the annual administrative allowance*, that any approved shortfall will become an EO on future ROPS as a previously approved, unfunded liability. In essence, our admin allowance for a fiscal year is capped at \$250,000, and is *not* limited by the available RPTTF for that period. Shortfalls may continue to be carried forward until they have been paid.

**Also, HSC 34173 (h) allows the city/county that created the RDA to loan or grant funds to the agency for administrative costs or enforceable obligations, or project-related expenses at the city's (or county) discretion.**

Finally, in preparing the ROPS 13-14A Prior Period vs. Actual section for the ROPS II, we have approximately \$40,000 of RPTTF that we received which was intended to be spent on non-admin EO's. In an effort to begin repaying other previously approved EO's we will request on our ROPS 13-14A that we be allowed to retain these funds, which is not a request for new money, but rather a request to retain existing cash on hand.

**For clarification, you may only spend up to the amount that was approved on the ROPS per HSC section 34177 (a) (3). Unless you are requesting to retain the amount for the same item but the \$40K will be spent on a subsequent**

period, you may not request to retain the \$40,000 to pay other obligations.

All of these items will have notes on the ROPS 13-14A to help clarify what we are trying to accomplish. **That would be great!**

Please do let me know if I misunderstood any part of our conversation. Thank you very much for your time!!!

--Mary Ann

Mary Ann Guariento  
County of Ventura  
CEO Fiscal, L#1960  
800 South Victoria Avenue  
Ventura, CA 93009  
805-662-6556  
805-648-9237 Fax  
[MaryAnn.Guariento@ventura.org](mailto:MaryAnn.Guariento@ventura.org)

>>> On 2/7/2013 at 5:03 PM, MaryAnn Guariento wrote:

Hi Evelyn,

After much going-around, we have decided it's best if you and I speak directly, since I'm the one trying to resolve our errors with the ROPS III for presentation on ROPS 13-14A. Please call me at your earliest convenience on Friday morning. Thanks so much!

--Mary Ann

Mary Ann Guariento  
County of Ventura  
CEO Fiscal, L#1960  
800 South Victoria Avenue  
Ventura, CA 93009  
805-662-6556  
805-648-9237 Fax  
[MaryAnn.Guariento@ventura.org](mailto:MaryAnn.Guariento@ventura.org)

>>>> On 2/7/2013 at 10:01 AM, Donna McKendry wrote:

Hi All,

I just spoke with Evelyn Suess from the DOF. She stated that they were not going to approve our Meet & Confer based on their not allowing any changes on the ROPS III (or allow any amendments) period.

I did ask if we could have a conference call to answer some of the questions we have. She agreed to have us send her a direct email outlining our questions and she would respond to them.

So, I'm drafting a response and will send it to you for review in a few minutes.

Donna

>>>> "Redevelopment Administration" <[RedevelopmentAdministration@dof.ca.gov](mailto:RedevelopmentAdministration@dof.ca.gov)> 2/7/2013 9:53 AM  
>>>>

Donna, per our conversation this morning, we are denying your request for a Meet and Confer related to the Oversight Board Action we objected to in our letter dated January 25, 2012. The law does not provide

for Meet and Confers on a denial of an Oversight Board action. However, I understand that you have a question related to your approved ROPS 3. Please send your question by email so we can provide you with a response.

Thank you,

Evelyn Suess

Local Government Unit, Principal Program Budget Analyst | California Department of Finance

| 📞 916.445.1546 x3794 | 📍 915 L St., Sacramento, CA 95814

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📄 Please conserve paper.

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**From:** Donna McKendry [<mailto:Donna.McKendry@ventura.org>]

**Sent:** Wednesday, January 30, 2013 12:50 PM

**To:** Redevelopment Administration

**Cc:** Bill Bartels; Dave Keebler; Paula Driscoll; Beverly Monnier; Christy Madden; Jaclyn Smith; Joanne McDonald; MaryAnn Guariento; Matt Carroll; Paul Derse; Robert Orellana; Rosanna Bati; Tom Kasper; ValerieJ Barraza

**Subject:** Successor Agency of the Former Redevelopment Agency of the County of Ventura Request to Meet and Confer

Dear DOF,

Attached is a Meet and Confer request regarding your January 25, 2013 Determination Letter that denied our revised ROPS III submission. We look forward to hearing back from you within 10 business days to scheduled a Meet and Confer conference call.

Best Regards,

Donna McKendry

Secretary,

Successor Agency of the Former Redevelopment Agency of the County of Ventura

*Donna McKendry*

Management Analyst II

Ventura County Executive Office

Hall of Administration L#1940

800 South Victoria Avenue

Ventura, CA 93009

Office: 805-654-2876

FAX: 805-654-5106

[donna.mckendry@ventura.org](mailto:donna.mckendry@ventura.org)

## Successor Agency - Ventura County; ID 395

ROPS 13-14A Supporting Schedule

Calculation of Unfunded Liabilities and amendment to ROPS III period Admin Allowance

	Approved ROPS III (as adjusted by DOF)	Amended ROPS III (Dented by DOF)	Difference
	-	-	-
	143,247.00 [1]	143,247.00	-
	106,500.00	203,500.00 [4]	(97,000.00)
	249,747.00	346,747.00	(97,000.00)
	<u>249,747.00</u>	<u>346,747.00</u>	<u>(97,000.00)</u>
	249,747.00 [2]	225,959.00 [5]	
	397,834.00 [3]	260,987.00 [6]	136,837.00
	133,939.00	231,325.00 [7]	(97,386.00)
	55,412.00	54,962.00 [8]	450.00
	<u>208,483.00</u>	<u>-</u>	<u>208,483.00</u>
	<u>41,284.00</u>	<u>346,747.00</u>	<u>(305,463.00)</u>

**Current Period Outstanding Debt or Obligation**

- A Available Revenues Other Than Anticipated RPTTF Funding
- B Enforceable Obligations Funded with RPTTF
- C Administrative Allowance Funded with RPTTF
- D Total RPTTF Funded (B + C = D)

Total Current Period Outstanding Debt or Obligation (A + B + C = E) *Should be same amount as ROPS form six-month total*

E Enter Total Six-Month Anticipated RPTTF Funding (Obtain from county auditor-controller)

F Variance (E - D = F) Maximum RPTTF Allowable should not exceed Total Anticipated RPTTF Funding

**Prior Period (January 1, 2012 through June 30, 2012) Estimated vs. Actual Payments**

(as required in HSC section 34186 (a))

G Estimated Obligations Funded by RPTTF (Should be the lesser of Finance's approved RPTTF amount including admin allowance or the actual amount distributed)

H Actual Obligations Paid with RPTTF

I Enter Actual Administrative Expenses Paid with RPTTF

J Adjustment to Redevelopment Obligation Retirement Fund (G - (H + I) = J)

**K Adjusted RPTTF (The total RPTTF requested shall be adjusted if actual obligations paid with RPTTF are less than the estimated obligation amount.)**

**REQUIRED CORRECTIONS**

Actual RPTTF available for distribution; final County Auditor Controller (CAC) calculations

Less: Amount distributed to Successor Agency for ROPS III

Difference: additional amount of ROPS III RPTTF that would have been paid to SA if correct adjustment to RORF was used

223,958.42  
(41,284.00) [9]

182,674.42

Approved ROPS III total outstanding debt or obligation

Less: Amount of RPTTF available for distribution, ROPS III period

Difference: additional enforceable obligation created by insufficient funds

249,747.00  
(223,958.42)

25,788.58

Additional Admin requested on denied/amended ROPS III; ROPS III available distribution by CAC was insufficient to cover this amount

97,000.00

Total value of all adjustments [a] + [b] + [c]; variance due to CAC \$20 overpayment

305,463.00

**Notes:**

- [1] Adjusted downward by \$6,228
- [2] Not obtained from ACO; set equal to requested amount. Adjusted downward per above.
- [3] Finance's approved RPTTF amount for ROPS I
- [4] Reflects additional \$97,000 in requested admin
- [5] CAC's estimated available RPTTF at the time amended ROPS III was submitted
- [6] December 2011 & January 2012 Apportionments actually received from County Auditor Controller.
- [7] Approved ROPS III, line H + Jan '12 expenses
- [8] Approved ROPS III, line I - Jan '12 revenues
- [9] Note, CAC amount distributed was \$20 greater than calculated

**Successor Agency**

Item 14 Resolution No. 13-02 - Appendix A-4

ID:

395

County:

Ventura

Successor Agency:

Ventura County

**Primary Contact**

Honorific (Ms, Mr, Mrs)

First Name

Donna

Last Name

McKendry

Title

Management Analyst

Address

800 S. Victoria Ave, L# 1940

City

Ventura

State

CA

Zip

93009

Phone Number

805-654-2679

Email Address

Donna.McKendry@ventura.org

**Secondary Contact**

Honorific (Ms, Mr, Mrs)

First Name

Mary Ann

Last Name

Guariento

Title

Accounting Officer

Phone Number

805-662-6556

Email Address

MaryAnn.Guariento@ventura.org

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MaryAnn.Guariento@ventura.org



**SUMMARY OF RECOGNIZED OBLIGATION PAYMENT SCHEDULE**

Filed for the July 1, 2013 to December 31, 2013 Period

Name of Successor Agency: **VENTURA COUNTY (VENTURA)**

Outstanding Debt or Obligation	Total
Total Outstanding Debt or Obligation	\$1,612,090

Current Period Outstanding Debt or Obligation	Six-Month Total
A Available Revenues Other Than Anticipated RPTTF Funding	\$0
B Enforceable Obligations Funded with RPTTF	\$374,090
C Administrative Allowance Funded with RPTTF	\$50,000
D Total RPTTF Funded (B + C = D)	\$424,090
E Total Current Period Outstanding Debt or Obligation (A + B + C = E) <i>Should be same amount as ROPS form six-month total</i>	\$424,090
F Enter Total Six-Month Anticipated RPTTF Funding	\$206,609
G Variance (F - D = G) <i>Maximum RPTTF Allowable should not exceed Total Anticipated RPTTF Funding</i>	(\$217,481)

Prior Period (July 1, 2012 through December 31, 2012) Estimated vs. Actual Payments (as required in HSC section 34186 (a))	
H Enter Estimated Obligations Funded by RPTTF (lesser of Finance's approved RPTTF amount including admin allowance or the actual amount distributed)	\$116,806
I Enter Actual Obligations Paid with RPTTF	\$33,181
J Enter Actual Administrative Expenses Paid with RPTTF	\$45,994
K Adjustment to Redevelopment Obligation Retirement Fund (H - (I + J) = K)	\$37,632
L Adjustment to RPTTF (D - K = L)	\$386,458

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

/s/

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

VENTURA COUNTY (VENTURA)  
 RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS 13-14A)  
 July 1, 2013 through December 31, 2013

Item #	Project Name / Debt Obligation	Contract/Agreement Execution Date	Contract/Agreement Termination Date	Payee	Description/Project Scope	Project Area	Total Outstanding Debt or Obligation	Total Due During Fiscal Year 2013-14	Bond Proceeds	Reserve Balance	Admin. Allowance	RP/TF	Other	5m/Nonth Total
1	Maintenance Contract		6/30/2013	County of Ventura - GSA	Town Square Maintenance	Pro RDA	\$1,812,000	75,000	0	0	\$374,090	0	0	\$2,161,090
2	Utilities		N/A	Southern California Edison	Utilities		0	7,000	0	0	0	0	0	7,000
3	Utilities		N/A	The Gas Company	Utilities		0	240	0	0	0	0	0	240
4	Utilities		N/A	Warming Water Service	Utilities		0	4,200	0	0	0	0	0	4,200
5	Utilities		N/A	County of Ventura - WPG	Utilities		0	720	0	0	0	0	0	720
6	Traffic Allocation Bonds - 2002	6/1/2002		USDA	Town Square Loan		207,962	70,685	0	0	0	0	0	278,647
7	Revenue Bonds - 2008 Bonds	7/1/2008		County of Ventura	Required repayment on Town Square Loan		0	7,109	0	0	0	0	0	7,109
8	Revenue Bonds - 2008 Bonds	7/1/2008		County of Ventura	Required repayment on Town Square Loan		0	4,442	0	0	0	0	0	4,442
9	Revenue Bonds - 2008 Bonds	7/1/2008		County of Ventura - CEO	Balance of COBES Loan, due by 6/30/16		1,081,228	0	0	0	0	0	0	1,081,228
10	COBES Loan	9/12/1996	6/30/2016	County of Ventura - NMA	2009 loan - the loan shall not be used prior to the expiration of RDA		17,500	0	0	0	0	0	0	17,500
11	Public Area Plan 1/6/14			County of Ventura - GSA	PO Fees		0	0	0	0	0	0	0	0
12	Purchase Order Processing			County of Ventura - GSA	Administrative services		0	0	0	0	0	0	0	0
13	CEO Admin			County of Ventura - CEO	Accounting and auditing services		0	0	0	0	0	0	0	0
14	Accounting/Auditing Services			County of Ventura - Auditor-Controller			0	0	0	0	0	0	0	0
15	Training			TED	Training and Seminars		0	0	0	0	0	0	0	0
16	Legal Counsel			TED	Outside Legal Counsel		0	0	0	0	0	0	0	0
17	Auditing Services			TED	FY 13-14 RDA Final Audit		0	0	0	0	0	0	0	0
18	Auditing Services			TED	FY 13-14 Successor Agency Audit		0	0	0	0	0	0	0	0
19	Auditing Services			TED	Administrative costs of the Successor Agency		0	0	0	0	0	0	0	0
20	Auditing Services			TED	Admin costs of Successor Agency		0	0	0	0	0	0	0	0
21	Marketing Services			County of Ventura	Cost of Oversight Board		0	0	0	0	0	0	0	0
22	Marketing Services			TBD/Various	Admin costs of Successor Agency		0	0	0	0	0	0	0	0
23	Administrative Expenses			Various	Administrative costs of the Successor Agency		0	250,000	0	0	0	0	0	250,000
24	Prior period expenses - ROPS II corrections			Various	Amount of RP/TF for ROPS II distribution incorrectly withheld and distributed to taxing entities due to error on ROPS III		182,674	182,674	0	0	0	0	0	365,348
25	Prior period expenses - ROPS II corrections			Various	Amount by which approved ROPS III ED's exceeded available RP/TF		25,789	25,789	0	0	0	0	0	51,578
26	Prior period expenses - ROPS II corrections			Various	Additional admin expenses incurred during ROPS III, within FY 13-13 allowance		97,000	97,000	0	0	0	0	0	194,000



VENTURA COUNTY (VENTURA)

RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS 13-14A) -- Notes (Optional)

July 1, 2013 through December 31, 2013

Item #	Project Name / Debt Obligation	Notes/Comments
1	Maintenance Contract	Amount is estimated.
2	Utilities	Amount is estimated.
3	Utilities	Amount is estimated.
4	Utilities	Amount is estimated.
5	Utilities	Amount is estimated.
6	Tax Allocation Bonds - 2002	Amount is estimated.
7	Reserve Pmts - 2002 Bonds	Amount is estimated. On ROPS II, this amount was combined with Item #6.
8	Tax Allocation Bonds - 2008	Amount is estimated.
9	Reserve Pmts - 2008 Bonds	Amount is estimated. On ROPS II, this amount was combined with Item #6.
10	CDBG Loan	Non-interest bearing loan. Repayment required by 6/30/2016.
11	Piru Area Plan Update	County voluntarily removed this item from ROPS III.
12	Purchase Order Processing	No longer applicable; administrative costs are being combined under Item #23 henceforth.
13	CEO Admin	No longer applicable; administrative costs are being combined under Item #23 henceforth.
14	Accounting/Auditing Services	No longer applicable; administrative costs are being combined under Item #23 henceforth.
15	Training	No longer applicable; administrative costs are being combined under Item #23 henceforth.
16	Legal Counsel	No longer applicable; administrative costs are being combined under Item #23 henceforth.
17	Auditing Services	No longer applicable; administrative costs are being combined under Item #23 henceforth.
18	Auditing Services	No longer applicable; administrative costs are being combined under Item #23 henceforth.
19	Auditing Services	No longer applicable; administrative costs are being combined under Item #23 henceforth.
20	Auditing Services	No longer applicable; administrative costs are being combined under Item #23 henceforth.
21	Meeting expenses	No longer applicable; administrative costs are being combined under Item #23 henceforth.
22	Successor HA Admin	No longer applicable.
23	Administrative expenses	Amount is estimated.

24	Prior period expenses - ROPS III corrections; ROPS I actuals	<p>Approved ROPS III contained errors on the Prior Period Estimated vs. Actuals calculations. A correction was submitted on an amended ROPS III. The DOF rejected our request to amend the ROPS III, and instructed us to include the amended items on this ROPS. The approved ROPS III stated \$208,483 was available for redistribution from ROPS I funding. However, the amount reported as being funded by RPTTF was incorrectly stated as \$397,834; the actual amount received for the period was \$260,997. Also, the actual obligations paid for that period incorrectly excluded payments made in January 2012; total expenses for the period were actually \$286,287, not the \$189,351 reported on the approved ROPS III. Using the corrected numbers, no funds were available for redistribution to the taxing entities for the ROPS III distribution. <u>The error resulted in available RPTTF of \$182,674.42 being withheld from our ROPS III distribution and distributed to taxing entities (available RPTTF exceeded the approved distribution, and is addressed in Item 25). This created an unfunded liability of previously approved EO's, which we are including on this ROPS per direction from the DOF.</u></p>
25	Prior period expenses - ROPS III shortfall	<p>DOF approved ROPS III RPTTF Distribution Amount was \$249,747. Actual available amount for distribution, per CAC, was \$223,958.42. <u>The difference of \$25,788.58 represents an unfunded liability, previously approved, and has become an enforceable obligation.</u></p>
26	Prior period expenses - ROPS III corrections; admin allowance	<p>Admin expenses incurred within FY 12-13 allowance. Expenses were submitted on an amended ROPS III, but per item 24 above, we are including the amount here. <u>An additional \$97,000 was requested on the amended ROPS III, which does not exceed the FY12-13 admin allowance of \$250,000. Previously approved amounts were: ROPS II - \$46,500, ROPS III - \$106,500, leaving a remainder of \$97,000.</u></p>
NOTES FOR PRIOR PERIOD PAYMENTS TAB:		
A6	Tax Allocation Bonds - 2002	Not paid until 01/03/2013.
A7	Tax Allocation Bonds - 2008	Not paid until 01/03/2013.
B1-B5	Skate Park expenses	This project was transferred to the County of Ventura. No further expenses will be incurred.
	Administrative expenses - \$20,833	Additional administrative expenses incurred in the ROPS II period, up to the approved admin allowance of \$46,500. For previously approved expenses incurred in ROPS II period but not paid until ROPS III period due to timing differences.
	Interest earnings received	Interest earned on cash balance is applied to offset Admin expenses paid with RPTTF per Section 34171(b)