

**COUNTY OF SACRAMENTO, CALIFORNIA**

Independent Accountant's Report on  
Applying Agreed-Upon Procedures

For the Fiscal Year Ended June 30, 2019



Certified  
Public  
Accountants



## Independent Accountant's Report on Applying Agreed-Upon Procedures

The Honorable Board of Supervisors of the  
County of Sacramento  
Sacramento, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet of the County of Sacramento, California (County) for the fiscal year ended June 30, 2019, which were agreed to by the County and the Accounting Standards and Procedures Committee of the State Association of County Auditors (as presented in the publication entitled *Article XIII-B of the California Constitution Appropriation Limit Procedure Guidelines for California Counties*), solely to assist the County in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The County's management is responsible for the accompanying Appropriations Limit Worksheet. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested, or for any other purpose.

The procedures performed and our findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the County's appropriations limit and compared the 2018-19 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by a resolution of the County Board of Supervisors. We also compared the population and inflation factors included in the aforementioned worksheets to those that were selected by a recorded vote of the County Board of Supervisors.

**Finding:** No exceptions were noted as a result of applying our procedures.

2. For the accompanying Appropriations Limit Worksheet, we added last year's limit to the annual adjustment amount, and compared the resulting amount to the 2018-2019 appropriations limits.

**Finding:** No exceptions were noted as a result of applying our procedures.

3. We compared the current year information presented in the accompanying Appropriations Limit Worksheet to the worksheets described in procedure No. 1 above.

**Finding:** No exceptions were noted as a result of applying our procedures.

4. We agreed the prior year appropriations limit presented in the Appropriations Limit Worksheet to the prior year appropriations limit adopted by the County Board of Supervisors.

**Finding:** No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit Worksheet of the County. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the County Board of Supervisors and management of the County, and is not intended to be, and should not be, used by anyone other than those specified parties.

*Macias Gini & O'Connell LLP*

Sacramento, California  
November 7, 2019

**COUNTY OF SACRAMENTO, CALIFORNIA  
 APPROPRIATIONS LIMIT WORKSHEET  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

2017-2018 appropriations limit	\$ <u>2,328,026,999</u>
Adjustment factors:	
Change in population, 2018-2019*	1.01210000
Per capita personal income, 2018-2019**	<u>1.03670000</u>
Total adjustment factor	<u>1.04924407</u>
Annual adjustment	<u>114,641,525</u>
2018-2019 appropriations limit	\$ <u>2,442,668,524</u>

\* The inflation factor is based on the percentage change from the prior year in the State of California's (State) per capita personal income as provided by the State Department of Finance.

\*\* The population growth factor is based on the percentage change from the prior year in the County of Sacramento's incorporated population as provided by the State Department of Finance.