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**CITY OF RIO VISTA  
INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED UPON PROCEDURES  
APPROPRIATIONS LIMIT CALCULATION**

**AS OF JUNE 30, 2019**

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the City Council of  
the City of Rio Vista  
Rio Vista, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Calculation of the City of Rio Vista, CA, (the City) for the year ended June 30, 2019. These procedures, which were agreed to by the City and the League of California Cities (as presented in the publication entitled Agreed-upon Procedures Applied to Appropriations Limitation Prescribed by Article XIII-B of the California Constitution), and were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. City of Rio Vista's management is responsible for the Appropriations Limit Calculation.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained the completed internal calculations and compared the limit and annual adjustment factors included in those calculations to the limit and annual adjustment factors that were adopted by a resolution of the City Council. We compared the population and inflation options included in the aforementioned calculations to those that were selected by a recorded vote of the City Council.

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

2. For the Appropriations Limit Calculation, we added June 30, 2018's appropriations limit to the annual permitted adjustments and agreed the resulting amount to the June 30, 2019 appropriations limit.

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

3. We compared current year information presented in the appropriations limit calculation to supporting worksheets.

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

4. We compared the June 30, 2018 appropriations limit presented in the appropriations limit calculation to the prior year appropriations limit adopted by the City Council during the prior year.

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

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. 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 appropriations 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 specified users listed above and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

*Mann, Urrutia, Nelson CPAs*

Sacramento, California  
December 2, 2019

**CITY OF RIO VISTA**  
**APPROPRIATIONS LIMIT CALCULATION**  
**JUNE 30, 2019**

	<u>Amount</u>	<u>Source</u>
A. Prior year's appropriations limit (at June 30, 2018)	\$ <u>13,112,187</u>	
B. Adjustment factors for the current fiscal year:		
1. Population change	1.0332	* State Finance
2. Inflation (per capita personal income change)	<u>1.0367</u>	* State Finance
Total adjustment	<u>1.0711</u>	* B1 x B2
C. Annual adjustment	932,518	A x (B -1)
D. Other Adjustments		
Lost responsibility (-)	-	
Transfer to fees (-)	-	
Assumed responsibility (+)	<u>-</u>	
	<u>-</u>	
E. Total adjustments	<u>932,518</u>	C + D
F. Current year's appropriations limit (at June 30, 2019)	\$ <u>14,044,705</u>	A + E

\* Rounded to the nearest ten thousandth