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

**AS OF JUNE 30, 2021**

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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 on the Appropriations Limit Calculation of the City of Rio Vista (the City) for the year ended June 30, 2021. The City's management is responsible for the Appropriations Limit Calculation.

The City of Rio Vista has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. Additionally, 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) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated 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, 2020's appropriations limit to the annual permitted adjustments and agreed the resulting amount to the June 30, 2021 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, 2020 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 engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit Calculation. 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.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

*Mammi Muntia, Nelson CPA's*

Sacramento, California  
December 2, 2021

**CITY OF RIO VISTA**  
**APPROPRIATIONS LIMIT CALCULATION**  
**JUNE 30, 2021**

	<u>Amount</u>	<u>Source</u>
A. Prior year's appropriations limit (at June 30, 2020)	\$ <u>15,120,711</u>	
B. Adjustment factors for the current fiscal year:		
1. Population change	1.0410	* State Finance
2. Inflation (per capita personal income change)	<u>1.0373</u>	* State Finance
Total adjustment	<u>1.0798</u>	* B1 x B2
C. Annual adjustment	1,207,076	A x (B -1)
D. Other Adjustments		
Lost responsibility (-)	-	
Transfer to fees (-)	-	
Assumed responsibility (+)	<u>-</u>	
	<u>-</u>	
E. Total adjustments	<u>1,207,076</u>	C + D
F. Current year's appropriations limit (at June 30, 2021)	\$ <u>16,327,787</u>	A + E

\* Rounded to the nearest ten thousandth