



Independent Accountant's Report

To the Board of Supervisors
County of Ventura, California

We have performed the procedures enumerated below, on the Appropriations Limit Calculation of the County of Ventura, California (County), prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2023. The County's management is responsible for the Appropriations Limit Calculation.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the Appropriations Limit Calculation and we will report on findings based on the procedures performed. This 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 performed and associated 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 2022-23 limit and annual adjustment factors included in those worksheets to the limit and annual adjustments factors that were adopted by resolution of the County's Board of Supervisors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the County's Board of Supervisors.

Finding: No exceptions were found as a result of this procedure.

2. We added last year's limit to the total adjustments and compared the resulting amount to the 2022-23 Appropriations Limit.

Finding: No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheets described in No. 1 above to the information provided by the California Department of Finance.

Finding: No exceptions were found as a result of this procedure.

4. We agreed the prior year appropriations limit to the prior year appropriations limit adopted by the County's Board of Supervisors.

Finding: No exceptions were found as a result of this procedure.

We were engaged by the County 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, 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 County 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 Appropriation Limit for the base year, as defined by Article XIII-B of the California Constitution.

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 28, 2023