



**INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT CALCULATION**

To the Board of Supervisors
County of Ventura, California

We have applied the procedures enumerated below, which were agreed to by the County of Ventura, California (County), to the Appropriations Limit Calculation of the County, prepared in accordance with Section 1.5 of Article XIII-B of the California Constitution, for the fiscal year ended June 30, 2018. The County's management is responsible for the Appropriations Limit Calculation. The sufficiency of the procedures is solely the responsibility of the County. 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.

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 limit and annual adjustment factors included in those worksheets to the limit and annual adjustments factors that were adopted by resolution of the 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 Board of Supervisors. We recalculated the Appropriations Limit provided by the County.

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 2017-2018 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.

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 Board of Supervisors.

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

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 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. 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.



Rancho Cucamonga, California

March 26, 2019