



## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Supervisors  
San Luis Obispo County  
San Luis Obispo, California

We have performed the procedures enumerated below, which were agreed to by the San Luis Obispo County (County), related to the County's compliance with the Appropriations Limit Calculation for the year ended June 30, 2019. The County's management is responsible for its compliance with the requirements of Section 1.5 of Article XIII-B of the California Constitution for the Appropriations Limit Calculation. The sufficiency of these 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 and the associated findings are as follows:

1. Obtain the completed Appropriations Limit Calculation and compare the limit and annual adjustment factors in the calculation to the limit and annual adjustment factors that were adopted by resolution of the County Board of Supervisors.

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

2. Compute current year adjustments based on selected population and inflation options, using information provided by Department of Finance.

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

3. Compare the prior year appropriations limit presented in the Appropriations Limit Calculation to the prior year appropriations limit adopted by the County Board of Supervisors for the prior year.

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

4. Add results of step two (2) to the prior year Appropriations Limit, and compare the resulting amount to current year approved limit.

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 compliance with specified requirements. 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 San Luis Obispo County and management of the San Luis Obispo County and is not intended to be and should not be used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Roseville, California  
June 6, 2019