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***Independent Accountant's Report on
Agreed-Upon Procedures Applied to the
Appropriations Limit Worksheet***

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The Honorable City Council
City of La Mesa, California

We have performed the procedures enumerated below, which were agreed to by management of the City of La Mesa, California (the City) and the League of California Cities on the accompanying Appropriations Limit Worksheet (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*) for the year ended June 30, 2019 and were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City's management is responsible for the Appropriations Limit Worksheet. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents 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 accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

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

3. We agreed the current year information presented in the accompanying Appropriations Limit Worksheet to the other documents referenced in number one above.

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

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4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet 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.

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 Worksheets for the year ended June 30, 2019. 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 the League publication entitled *Article XIII-B of the California Constitution*.

This report is intended solely for the information and use of the City Council and management of the City of La Mesa, California, and is not intended to be and should not be used by anyone other than these specified parties.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
August 23, 2019

**City of La Mesa
Appropriations Limit Worksheet
2018 – 2019**

	2018 - 2019
Growth in non-residential assessed values due to new construction	3.67%
Change in County Population	0.95%
Growth in non-residential assessed values due to new construction - Converted to a ratio	1.0367
Change in County Population Converted to a ratio	1.0095
Calculation of factor for ratio of change (1.0367 x 1.0095)	1.0465
2017 - 2018 Limit	<u>\$ 1,003,309,624</u>
2018 - 2019 Limit (\$1,003,309,624 x 1.0367 x 1.0095)	<u>\$ 1,050,012,334</u> *
* allow for rounding	