



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Supervisors
County of Santa Barbara, California

We have performed the procedures enumerated below, which were agreed to by management and the Board of Supervisors of the County of Santa Barbara, California, solely to assist the specified parties in evaluating management's assertion about the County of Santa Barbara's compliance with requirements of Section 1.5 of Article XIII B of the California Constitution during the fiscal year ended June 30, 2014, included in the accompanying Appropriations Limit Worksheet. Management is responsible for the County of Santa Barbara's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We obtained the County of Santa Barbara's completed Appropriations Limit Worksheet and determined that the limit and annual adjustment factors were adopted by resolution of the Board of Supervisors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Supervisors. We noted no exceptions as a result of this procedure.
- 2) We agreed the June 30, 2014, Appropriations Limit presented in the accompanying Appropriations Limit Worksheet to the June 30, 2014, Appropriations Limit as adopted by the Board of Supervisors. We noted no exceptions as a result of this procedure.
- 3) We agreed the fiscal year 2014 information presented in the accompanying Appropriations Limit Worksheet to the supporting worksheets designed and prepared by the County of Santa Barbara. We noted no exceptions as a result of this procedure.
- 4) For the accompanying Appropriations Limit Worksheet, we added the June 30, 2014, limit to the total fiscal year 2014 annual adjustment and agreed the resulting amount to the June 30, 2014, limit. We noted no exceptions as a result of this procedure.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

This report is intended solely for the information and use of management and the Board of Supervisors of the County of Santa Barbara, California, and is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
August 25, 2014

**COUNTY OF SANTA BARBARA
APPROPRIATIONS LIMIT WORKSHEET
JUNE 30, 2014**

Appropriations limit at June 30, 2013		<u>\$1,451,191,662</u>
Adjustment factors:		
Population factor (percent change in population within the County and all counties having borders contiguous to the County)	1.0084	
Inflation factor (percent change in California per capital personal income)	<u>1.0512</u>	
Total adjustment factor		<u>1.0600</u>
Annual adjustment		<u>87,115,152</u>
Appropriations limit at June 30, 2014		<u><u>\$1,538,306,814</u></u>