

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 to the accompanying Appropriations Limit Worksheet of the County of Santa Barbara, California (the County), for the year ended June 30, 2011. These procedures, which were agreed to by the County, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The County of Santa Barbara's management is responsible for the preparation and accuracy of the Appropriations Limit Worksheet. 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 those parties specified in the 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'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, 2010, Appropriations Limit presented in the accompanying Appropriations Limit Worksheet to the June 30, 2010, 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 2011 information presented in the accompanying Appropriations Limit Worksheet to the supporting worksheets designed and prepared by the County. We noted no exceptions as a result of this procedure.
- 4) For the accompanying Appropriations Limit Worksheet, we added the June 30, 2010, limit to the total fiscal year 2011 annual adjustment and agreed the resulting amount to the June 30, 2011, limit. We noted no exceptions as a result of this procedure.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the accompanying Appropriations Limit Worksheet. Accordingly, we do not express such an opinion.

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

Based on the application of the procedures referred to above, nothing came to our attention that caused us to believe that the accompanying Appropriations Limit Worksheet was not computed in accordance with Article XIII B of the California Constitution. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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 those 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



By: Eric H. Xin

Bakersfield, California
August 29, 2011

**COUNTY OF SANTA BARBARA
APPROPRIATIONS LIMIT WORKSHEET
JUNE 30, 2011**

Appropriations limit at June 30, 2010	<u>\$ 612,676,123</u>
Adjustment factors:	
Population factor (percent change in population within the County and all counties having borders contiguous to the County)	1.0128
Inflation factor (percent change in California per capital personal income)	<u>1.7603</u>
Total adjustment factor	<u>1.7828</u>
Annual adjustment	<u>479,602,869</u>
Appropriations limit at June 30, 2011	<u><u>\$1,092,278,992</u></u>

See accompanying independent accountant's report on applying agreed-upon procedures.