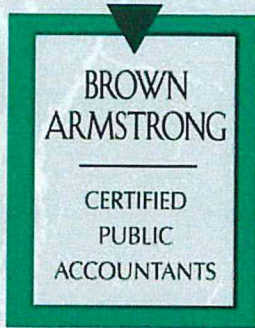


Attachment G



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, 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, 2018, included in the accompanying Appropriations Limit Worksheet. Management is responsible for the County of Santa Barbara's compliance with those requirements. 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, 2018, Appropriations Limit presented in the accompanying Appropriations Limit Worksheet to the June 30, 2018, 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 2018 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, 2017, limit to the total fiscal year 2018 annual adjustment and agreed the resulting amount to the June 30, 2018, limit. We noted no exceptions 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 audit, 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.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE EAST
SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

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 28, 2018

**COUNTY OF SANTA BARBARA
APPROPRIATIONS LIMIT WORKSHEET
JUNE 30, 2018**

Appropriations limit at June 30, 2017		<u>\$ 1,731,238,733</u>
Adjustment factors:		
Population factor (percent change in population within the County and all counties having borders contiguous to the County)	1.0076	
Inflation factor (percent change in California per capital personal income)	<u>1.0369</u>	
Total adjustment factor		<u>1.0448</u>
Annual adjustment		<u>77,525,632</u>
Appropriations limit at June 30, 2018		<u><u>\$ 1,808,764,365</u></u>