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## INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

We have performed the procedures enumerated below to the accompanying Appropriations Limit worksheet of the Crestline Village Water District (District), for the year ended April 30, 2015. These procedures, which were agreed to by the Crestline Village Water District and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*), were performed solely to assist the District in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The District's management is responsible for 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 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.

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 District Board. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the Board of Directors.

Finding: An insignificant calculation error in the amount of \$2,104 was noted while performing these 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 #1 above.

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

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the Board of Directors during the prior year.

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

We were not engaged to, and did not perform, an examination, 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. 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 Board of Directors and management of the Crestline Village Water District and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Rogers Anderson Maloney & Scott, LLP*

San Bernardino, CA  
August 14, 2015

**CRESTLINE VILLAGE WATER DISTRICT  
APPROPRIATIONS LIMIT COMPUTATION  
2014 – 2015**

	<u>2014 - 2015</u>
Per Capita Personal Income Change	-0.23%
Population Change	
County Population Growth	0.78%
CPI Change Converted to a Ratio	0.9977
Population Change Converted to a Ratio	1.0078
Calculation of Growth Factor	1.0055
2013 – 2014 Limit	<u>\$ 1,225,027</u>
2014 – 2015 Appropriations Limit (\$1,225,027 X 1.0055)	<u>\$ 1,231,743</u>