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Independent Accountant's Report

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To the Honorable City Council
City of La Mesa, California

We have performed the procedures enumerated below 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, 2021. The City of La Mesa's (the City) management is responsible for the accompanying Appropriations Limit Worksheet for the year ended June 30, 2021.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. Additionally, the League of California Cities has agreed to and acknowledged that the procedures performed are appropriate to meet for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are 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.

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.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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 accompanying Appropriations Limit Worksheet for the year ended June 30, 2021. 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.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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. However, this report is a matter of public record and its distribution is not limited.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 17 2021

**City of La Mesa
Appropriations Limit Worksheet
2020 – 2021**

2020 - 2021

Growth in non-residential assessed values due to new construction	7.50%
Change in County Population	0.27%
Growth in non-residential assessed values due to new construction - Converted to a ratio	1.075
Change in County Population - Converted to a ratio	1.0027
Calculation of factor for ratio of change (1.075 x 1.0027)	1.0779
2019 - 2020 Limit	<u><u>\$ 1,119,328,476</u></u>
2020 - 2021 Limit (\$1,119,328,476 x 1.075 x 1.0027)	<u><u>\$ 1,206,526,963</u></u> *

* allow for rounding