



Independent Accountant's Report On
Agreed-Upon Procedures Applied to
Appropriations Limit Schedule
June 30, 2022

Town of Ross



Independent Accountants' Report

To the Members of the Town Council
of the Town of Ross
Ross, California

We have performed the procedures enumerated below, on the Appropriations Limit Calculation of the Town of Ross, California (Town) prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2022. The Town's management is responsible for the Appropriations Limit Calculation.

The Town has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Town in evaluating its Appropriations Limit Calculation was performed as required by Article XIII-B of the California Constitution and we will report on findings based on the procedures performed. 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 performed and our findings were as follows:

1. We obtained completed worksheets used by the Town to calculate its Appropriation Limit for the fiscal year ending June 30, 2022, and determined that the limit and annual adjustment factors were adopted by resolution of Town Council. We also determined that the population and inflation options were selected by a recorded vote of the Town Council.

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

2. For the Appropriations Limit Calculation, we added the prior year's limit to the total adjustments and agreed the resulting amount to the current year's limit.

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

3. We agreed the current year Appropriation Limit to corresponding information in worksheets used by the Town.

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

4. We agreed the prior year Appropriations Limit to the prior year Appropriation Limit adopted by the Town.

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

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 Town's Appropriation Limit Calculation. 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 Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the Town Council and management of the Town and is not intended to be and should not be used by anyone other than those specified parties.

The image shows a handwritten signature in cursive script that reads "Eide Sully LLP". The signature is written in black ink and is positioned above the typed name and date.

Menlo Park, California
June 21, 2023