



INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
County of Sierra

We have performed the procedures enumerated below to the Appropriations Limit calculation of the County of Sierra (County) for the year ended June 30, 2013. These procedures, which were agreed to by the County were performed solely to assist the County in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The County's management is responsible for the Appropriations Limit calculation. 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 the County. 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 calculation, and compared the limit and annual adjustment factors in the calculation to the limit and annual adjustment factors that were adopted by resolution of the County Board of Supervisors. We also compared the population and inflation options included in the aforementioned calculation to those that were selected by a recorded vote of the Board of Supervisors.

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

2. For the Appropriations Limit calculation, we added last year's limit to total adjustments, and compared the resulting amount to this year's limit.

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

3. We compared the current year information presented in the Appropriations Limit calculation to the other calculation described in #1 above.

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

4. We compared the prior year appropriations limit presented in the Appropriations Limit calculation to the prior year appropriations limit adopted by the County Board of Supervisors for the prior year.

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

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Appropriations Limit calculation. 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 Article XIII-B of the California Constitution.

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

A handwritten signature in black ink that reads "Gallina LLP". The signature is written in a cursive, flowing style.

Roseville, California
July 3, 2013