



# BROWN ARMSTRONG

*Certified Public Accountants*

To the Honorable Board of Supervisors  
County of Merced  
Merced, California

We have performed the procedures enumerated below, which were agreed to by management and the Board of Supervisors of the County of Merced, California, solely to assist the specified parties in evaluating management's assertion about the County of Merced's compliance with requirements of Section 1.5 of Article XIII B of the California Constitution during the fiscal year ended June 30, 2020, included in the accompanying Appropriations Limit Worksheet. Management is responsible for the County of Merced's compliance with those requirements. 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 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 Merced'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, pass further analysis.
2. We agreed the June 30, 2020, Appropriations Limit presented in the accompanying Appropriations Limit Worksheet to the June 30, 2020, Appropriations Limit as adopted by the Board of Supervisors. We noted no exceptions, pass further analysis.
3. We agreed the fiscal year 2020 information presented in the accompanying Appropriations Limit Worksheet to the supporting worksheets designed and prepared by the County of Merced. We noted no exceptions, pass further analysis.
4. For the accompanying Appropriations Limit Worksheet, we added the June 30, 2019, limit to the total fiscal year 2020 annual adjustment and agreed the resulting amount to the June 30, 2020, limit. We noted no exceptions, pass further analysis.

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 accounting records. 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.

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This report is intended solely for the information and use of management and the Board of Supervisors of the County of Merced, California, and is not intended to be, and should not be, used by anyone other than those 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  
December 22, 2020

**COUNTY OF MERCED  
APPROPRIATIONS LIMIT WORKSHEET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

A. Last Year's Limit	<u>\$ 1,450,524,887</u>
B. Adjustment Factors:	
1. Population %	100.70%
2. Inflation %	<u>108.65%</u>
C. This Year's Limit	<u>\$ 1,587,027,257</u>