
TAHOE CITY PUBLIC UTILITIES DISTRICT
Tahoe City, California

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES
TO APPROPRIATIONS LIMIT CALCULATION**

AS OF DECEMBER 31, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To The Board of Directors
Tahoe City Public Utilities District
Tahoe City, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Calculation of the Tahoe City Public Utilities District, CA, (the District) for the year ending December 31, 2021. These procedures, which were agreed to by the District and the League of California Cities (as presented in the publication entitled Agreed-upon Procedures Applied to 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 sufficiency of these procedures is solely the responsibility of Tahoe City Public Utilities District's management. 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 completed worksheets used by the District to calculate its appropriations limit for the fiscal year ending December 31, 2021, and determined that the limit and annual calculation factors were adopted by resolution of the District Board. We also determined that the population and inflation options were selected by a recorded vote of the District Board.

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

2. For the Appropriations Limit Calculation, we added the appropriations limit at December 31, 2020 to the annual permitted adjustments and agreed the resulting amount to the December 31, 2021 appropriations limit.

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

3. We compared current year information presented in the appropriations limit calculation to supporting worksheets.

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

4. We compared the December 31, 2021 appropriations limit presented in the appropriations limit calculation 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.

This agreed-upon procedures engagement was conducted 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 Appropriations Limit. 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.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Mann, Umstia, Nelson CPA's

Sacramento, California
February 4, 2021

**TAHOE CITY PUBLIC UTILITIES DISTRICT
 APPROPRIATIONS LIMIT CALCULATION
 DECEMBER 31, 2021**

	<u>Amount</u>	<u>Source</u>
A. Prior year's appropriations limit (at December 31, 2020)	\$ <u>20,578,572</u>	
B. Adjustment factors for the current fiscal year:		
1. Population change	1.0141000	State Finance
2. Inflation (per capita personal income change)	<u>1.0373000</u>	State Finance
Total adjustment	<u>1.0519259</u>	(B1 x B2)
C. Annual adjustment	1,068,645	A x (B - 1)
D. Other Adjustments		
Lost responsibility (-)	-	
Transfer to fees (-)	-	
Assumed responsibility (+)	<u>-</u>	
	<u>-</u>	
E. Total adjustments	<u>1,068,645</u>	C+D
F. Current year's appropriations limit (at December 31, 2021)	\$ <u><u>21,647,217</u></u>	A+E