

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
East Bay Regional Park District  
Oakland, California

We have performed the procedures enumerated below to the accompanying Appropriations Limitation Worksheet for the East Bay Regional Park District (the District) for the year ended December 31, 2024. The District's management is responsible for the Appropriations Limit Increment.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist the District in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The League of California Cities has suggested these procedures and presented these in its publication entitled *Agreed Upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*. 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 following procedures were performed and our results are described below:

- A. We obtained the accompanying Appropriations Limitation Worksheet and determined that the District calculated its 2024 Appropriations Limit at \$527,755,360 and annual adjustment factors used were adopted by resolution of the Board of Directors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Directors.

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

- B. For the accompanying Appropriations Limitation Worksheet, we added last year's limit to the annual adjustment, and agreed the resulting amount to this year's limit.

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

- C. For the accompanying Appropriations Limitation Worksheet, we agreed the current year information to the information provided by the California Department of Finance.

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

- D. For the accompanying Appropriations Limitation Worksheet, we agreed the prior year appropriations limit to the prior year appropriations limit as adopted by the Board of Directors.

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

We were engaged by the District 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limitation Worksheet. 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. 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.

We are required to be independent of the District 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 for the information of management and the District's Board of Directors, and is not intended to be, and should not be, used by anyone other than these specific parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California  
September 30, 2024

**EAST BAY REGIONAL PARK DISTRICT  
APPROPRIATIONS LIMITATION WORKSHEET  
FOR THE YEAR ENDED DECEMBER 31, 2024**

A. Last Year's Limit		\$ 509,800,330
B. Adjustment Factors:		
1. Population %	0.99121	
2. Inflation %	1.0444	
Total Adjustment %		<u>1.0352</u>
C. Annual Adjustment		<u>17,955,030</u>
D. This Year's Limit*		<u><u>\$ 527,755,360</u></u>

\*Amount may not calculate exactly due to the rounding of percentages.

**EAST BAY REGIONAL PARK DISTRICT  
NOTES TO APPROPRIATIONS LIMITATION WORKSHEET  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1 – PURPOSE OF LIMITED PROCEDURES REVIEW**

Under Article XIII-B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIII-B, the annual calculation of the appropriations limit is subject to a limited procedures review in connection with the annual audit.

**NOTE 2 – METHOD OF CALCULATION**

Under Section 1.5 of Article XIII-B, for fiscal years beginning on or after July 1, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-1987 adjusted for the inflation and population factors discussed in Notes 3 and 4 below.

**NOTE 3 – POPULATION FACTORS**

A California governmental agency may use as its population factor either the annual percentage change of the jurisdiction's own population or the annual percentage change in population of counties where the jurisdiction is located. The factor adopted by the East Bay Regional Park District (the District) for the year ended December 31, 2024, represents the annual percentage change in population for the County of Alameda and County of Contra Costa.

**NOTE 4 – INFLATION FACTORS**

A California governmental agency may use as its inflation factor either the annual percentage change in the 4<sup>th</sup> quarter per capita personal income (which percentage is supplied by the State Department of Finance) or the percentage change in the local assessment roll from the preceding fiscal year due to the change of local nonresidential construction. The factor adopted by the District for the year ended December 31, 2024, represents the annual percentage change for per capita personal income.

**NOTE 5 – OTHER ADJUSTMENTS**

A California government agency may be required to adjust its projected appropriations limit when certain events occur, such as the transfer of responsibility for services to, or from, another government agency or private entity. The District had no expected adjustments for the year ending December 31, 2024.