

BELVEDERE-TIBURON LIBRARY AGENCY  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

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JUNE 30, 2016

To the Board of Trustees  
Belvedere-Tiburon Library Agency

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

We have performed the procedures enumerated below related to the Appropriations Limit worksheet No. 6 of the Belvedere-Tiburon Library Agency (A California Joint Exercise of Powers Agency of the Town of Tiburon and the City of Belvedere and A California Community Facilities District) for the fiscal year ended June 30, 2016. These procedures, which were agreed to by the Belvedere-Tiburon Library Agency and the League of California Cities (as presented in the League publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*), were performed solely to assist the Belvedere-Tiburon Library Agency in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The Belvedere-Tiburon Library Agency management is responsible for the Appropriations Limit worksheet No. 6. 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 those 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.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets Nos. 1 through 7 and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Trustees of the Belvedere-Tiburon Library Agency. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the Trustees of the Belvedere-Tiburon Library Agency.

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

2. For the accompanying Appropriations Limit worksheet No. 6, we added line A, last year's limit, to line E, total adjustments, and compared the resulting amount to line F, 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 accompanying Appropriations Limit worksheet No. 6 to the other worksheets described in No. 1 above.

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

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet No. 6 to the prior year appropriations limit adopted by the Trustees of the Belvedere-Tiburon Library Agency 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 accompanying Appropriations Limit worksheet No. 6. 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 Board of Trustees and management of the Belvedere-Tiburon Library Agency and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

**OUM + Co. LLP**

San Francisco, California  
November 4, 2016

**BELVEDERE-TIBURON LIBRARY AGENCY**  
**(A California Joint Exercise of Powers Agency of the**  
**Town of Tiburon and the City of Belvedere and**  
**A California Community Services District)**

**APPROPRIATIONS LIMIT WORKSHEET NO. 6**

**FISCAL YEAR 2016**

**LIBRARY AGENCY APPROPRIATIONS LIMIT**

A	Fiscal 2015 Appropriations Limit		\$	1,271,875
B	Inflation Factor	1.0382		
	Population Factor	1.0073		
	Adjustment Factor			1.0458
F	Fiscal 2016 Appropriations Limit		\$	<u>1,330,127</u>

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**APPROPRIATIONS LIMIT WORKSHEET NO. 6**

**FISCAL YEAR 2016**

**CFD 1995-1 APPROPRIATIONS LIMIT**

A	Fiscal 2015 Appropriations Limit		\$	736,724
B	Inflation Factor	1.0382		
	Population Factor	1.0073		
	Adjustment Factor			1.0458
F	Fiscal 2016 Appropriations Limit		\$	<u><u>770,466</u></u>