

**ORANGE COUNTY SANITATION DISTRICT**

Independent Accountant's Report on Applying  
Agreed-Upon Procedures Related to  
Appropriations Limit Calculation

Year Ended June 30, 2021



Certified  
Public  
Accountants



## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors  
Orange County Sanitation District  
Fountain Valley, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet of the Orange County Sanitation District (OC San) for the year ended June 30, 2021. OC San's management is responsible for the Appropriations Limit Worksheet.

OC San has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting OC San in evaluating the appropriations limit calculation in accordance with the requirements of Section 1.5 of Article XIII B of the California Constitution. The procedures are recommended by the California Committee on Municipal Accounting (as presented in the CCMA White Paper titled *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 procedures performed and our findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish OC San's appropriations limit 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 OC San's Board of Directors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of OC San's Board of Directors.

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

2. For the accompanying Appropriations Limit Calculation, we added Line A, last year's limit, to Line E, total adjustments, and compared the resulting amount to Line F, current 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 Calculation to the appropriate supporting calculations described in item 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 Calculation to the prior year Appropriations Limit adopted by the Board of Directors for the prior year.

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

We were engaged by OC San 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the appropriations limit calculation for the year ended June 30, 2021. 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 appropriations limit for the base year, as defined by Article XIII B of the California Constitution.

We are required to be independent of OC San 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 solely for the information and use of the Board of Directors and management of OC San, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Macias Gini & O'Connell LLP*

Irvine, California  
October 25, 2021

**ORANGE COUNTY SANITATION DISTRICT**  
 Appropriations Limit Calculation  
 Year Ended June 30, 2021

	Amount	Source
A. Last year's limit	\$ 114,427,648	
B. Adjustment factors:		
1. Population change	1.00000000	State Finance
2. Per capita change	1.03730000	State Finance
<b>Total adjustments [(B.1 x B.2)-1.0]</b>	<u>0.03730000</u>	
C. Annual adjustment	<u>4,268,151</u>	(BxA)
D. Other adjustments:		
1. Lost responsibility (-)	-	
2. Transfer to private (-)	-	
3. Transfer to fees (-)	-	
4. Assumed responsibility (+)	-	
Subtotal	<u>-</u>	
E. Total adjustments	<u>4,268,151</u>	(C+D)
F. This year's limit	<u><u>\$ 118,695,799</u></u>	(A+E)