

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES FOR
COMPLIANCE WITH THE PROPOSITION 111
2023-2024 APPROPRIATIONS LIMIT INCREMENT**

To the Board of Directors
Cosumnes Community Services District
Elk Grove, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet (Worksheet) of the Cosumnes Community Services District (District) for the year ended June 30, 2024. The District's management is responsible for the Worksheet.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the League of California Cities and presented in their Article XIIIIB Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIIIIB 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 and associated findings are as follows:

- A. We obtained the Worksheet and determined that the 2023-2024 Appropriations Limit of \$220,915,720 and annual adjustment factors were adopted by Resolution of the District's Governing Board. We also determined that the population and inflation options were selected by a recorded vote of the Governing Board.
- B. We recomputed the 2023-2024 Appropriations Limit by multiplying the 2022-2023 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.
- C. For the Worksheet, we agreed the Per Capita Income Factor, District Population Factor and County Population Factor to California State Department of Finance Worksheets.

Since the District miscalculated its Appropriations Limit in the current fiscal year, we calculated a revised 2023-2024 Appropriations Limit of \$220,998,136, a difference of \$82,416 from the amount of \$220,915,720 adopted by the District. The District readopted the amount on August 7, 2024.

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 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.

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 solely for the information and use of management and the District's Governing Board and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Mazc + Associates

Pleasant Hill, California
August 8, 2024