

**INDEPENDENT ACCOUNTANT'S  
AGREED UPON PROCEDURES REPORT ON  
COMPLIANCE WITH THE PROPOSITION 111  
2011-2012 APPROPRIATIONS LIMIT INCREMENT**

Honorable Mayor and Members of the City Council and City Auditor of the  
City of Alameda,  
Alameda, California

We have performed the procedures below to the Appropriations Limitation Worksheet which were agreed to by the City of Alameda for the year ended June 30, 2012. These procedures, which were suggested by the League of California Cities and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. Management is responsible for the Appropriations Limit Worksheet. This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the City. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested of for any other purpose.

The procedures you requested us to perform and our findings were as follows:

- A. We obtained the Appropriations Limitation Worksheet and determined that the 2011-2012 Appropriations Limit of \$85,785,664 and annual adjustment factors were adopted by Resolution of the City Council. We also determined that the population and inflation options were selected by a recorded vote of the City Council.
- B. We recomputed the 2011-2012 Appropriations Limit by multiplying the Prior Year Appropriations Limit on the Worksheet by the annual adjustment factors.
- C. For the Appropriations Limitation Worksheet, we agreed the Per Capita Income, County Population and City Population Factors to California State Department of Finance Worksheets.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Appropriations Limitation Worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures other matters might have come to our attention which would have been reported to you.

This report is intended solely for the information of management and the City Council; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Maze & Associates*

March 22, 2012