

**MONTEZUMA FIRE
PROTECTION DISTRICT
OF SOLANO COUNTY**



**Independent Accountants' Report on
Applying Agreed-Upon Procedures Related To
The Article XIII-B Appropriations Limit Calculation**

For the fiscal years ended June 30, 2023 and 2022

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES RELATED TO
THE ARTICLE XIII-B APPROPRIATIONS LIMIT CALCULATION**

Board of Directors
Montezuma Fire Protection District
Rio Vista, California

We have performed the procedures, enumerated below, which were agreed to by the Montezuma Fire Protection District, Solano County, California (District), to the Appropriations Limit Calculation of the District, prepared in accordance with Section 1.5 of Article XIII-B of the California Constitution for the fiscal years ended June 30, 2021 and 2020. The District's management is responsible for the Appropriations Limit calculation. The sufficiency of the procedures is solely the responsibility of the District. 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 the associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the District's appropriations limit and compared the 2022/23 and 2021/22 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the District's Board of Fire Commissioners. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of District Board of Fire Commissioners.

Finding: No exceptions were found as a result of this procedure.

2. We added the last year's limit to the annual adjustment amount and compared the resulting amount to the 2022/23 and 2021/22 appropriations limit.

Finding: No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheets described in No. 1 above and to information provided by the California State Department of Finance.

Finding: No exceptions were found as a result of this procedure.

4. We agreed the prior year appropriations limit to the prior year appropriations limit adopted by the District Board of Fire Commissioners.

Finding: No exceptions were found as a result of this procedure.

The agreed-upon procedures engagement was conducted 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. 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.

This report is intended solely for the information and use of the District Board of Directors and management of the District and is not intended to be and should not be used by anyone other than those specified parties.

Melinda S Ingram

Melinda S. Ingram, CPA
Fairfield, California
April 7, 2025