



**Crowe LLP**  
Independent Member Crowe Global

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

To the Honorable Mayor and City Council  
City of Cupertino, California  
10300 Torre Avenue  
Cupertino, California 95014-3202

Ladies and Gentlemen:

We have performed the procedures enumerated in Appendix A on the Appropriations Limit Worksheet ("Worksheet") of the City of Cupertino, California (the "City"), related to the City's compliance with Section 1.5 of Article XIII B of the California Constitution during the period ending June 30, 2022. The City's management is responsible for the Worksheet.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the Worksheet. We make no representation regarding the appropriateness of the procedures either for the purpose for which this report has been requested or for any other purpose. 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. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

The procedures and the associated findings are contained in Appendix A.

We were engaged by the City 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 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 City 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 Honorable Mayor and the City Council and is not intended to be and should not be used by anyone other than these specified parties.

  
Crowe LLP

Costa Mesa, California  
March 31, 2023

## APPENDIX A – SCHEDULE OF PROCEDURES AND FINDINGS

The procedures to be performed were as follows:

1. **Procedure:** We obtained the Worksheet provided by the City and determined that the 2020-2021 Limit amounting to \$114,666,491 and annual adjustment factors were adopted by Resolution 21-054 of the Honorable Mayor and City Council. We also determined that the population and inflation factors were selected by a recorded vote of the Honorable Mayor and City Council.

**Result:** The procedures were performed without exception.

2. **Procedure:** We recomputed the 2021-2022 Appropriations Limit by multiplying the 2020-2021 Appropriations Limit by the adjustment factors.

**Result:** The procedures were performed without exception.

3. **Procedure:** For the Worksheet, we agreed the Per Capita Income, County and City Population Factors to California State Department of Finance Worksheets.

**Result:** The procedures were performed without exception.