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CITY OF ALAMEDA
AGREED UPON PROCEDURES REPORT ON COMPLIANCE WITH THE PROPOSITION 111 2009-2010 APPROPRIATIONS LIMIT INCREMENT

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

We have applied the procedures below to the Appropriations Limitation Worksheet for the City of Alameda for the year ended June 30, 2010. These procedures, which were suggested by the League of California Cities and presented in their Article XIIIB Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. 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. This report is intended 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.

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

A. We obtained the Appropriations Limitation Worksheet and determined that the 2009-2010 Appropriations Limit of $84,266,213 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 2009-2010 Current Appropriations Limit by multiplying the 2008-2009 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 and City Population Factors to California State Department of Finance Worksheets.

These agreed-upon procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the Appropriations Limitation Worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures or made an audit of the Appropriations Limitation Worksheet and the other completed worksheets described above, matters might have come to our attention which would have been reported to you.

Maze & Associates

October 1, 2010