

**CITY OF LAGUNA WOODS, CALIFORNIA**

**INDEPENDENT ACCOUNTANTS' REPORT  
ON AGREED-UPON PROCEDURES APPLIED TO  
APPROPRIATIONS LIMIT WORKSHEET NO. 6**

**YEAR ENDED JUNE 30, 2025**



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## INDEPENDENT ACCOUNTANTS' REPORT

Honorable Mayor and Members of the City Council  
City of Laguna Woods  
Laguna Woods, California

We have performed the procedures enumerated below on the accompanying Appropriations Limit Worksheet No. 6 of the City of Laguna Woods, California (the City) for the year ended June 30, 2025. The City's management is responsible for the Appropriations Limit Worksheet No. 6.

The City and the League of California Cities (as presented in the League publication entitled "Article XIII-B Appropriations Limit Uniform Guidelines") have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of Section 1.5 of Article XIII B 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 the associated findings are as follows:

1. We obtained the completed Appropriations Limit Worksheet No. 6 for the year ended June 30, 2025, and compared the limit and annual adjustment factors included in the worksheet to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheet to those that were selected by a recorded vote of the City Council.

No exceptions were noted as a result of our performing this procedure.

2. For the Appropriations Limit Worksheet No. 6, we added last year's limit to the total adjustments, and compared the resulting amount to this year's limit. We also recalculated the adjustment factor and the adjustment for inflation and population and compared the results to the amounts on Worksheet No. 6.

No exceptions were noted as a result of our performing this procedure.

3. We compared the prior year appropriations limit presented in the Appropriations Limit Worksheet No. 6 to the prior year appropriations limit adopted by the City Council for the prior year.

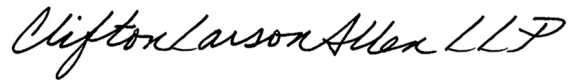
No exceptions were noted as a result of our performing this procedure.

Honorable Mayor and Members of the City Council  
City of Laguna Woods

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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit Worksheet No. 6. 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 City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Irvine, California  
July 7, 2025

**CITY OF LAGUNA WOODS  
 APPROPRIATIONS LIMIT WORKSHEET NO. 6  
 YEAR ENDED JUNE 30, 2025**

Appropriations Limit for Fiscal Year Ended June 30, 2024 (see Note 2) \$ 13,152,426

Adjustment Factors for the Fiscal Year Ended June 30, 2025 (see Note 2):

Inflation Factor (Note 3)	Population Factor (Note 4)	Combined Factor		
1.0362	1.0031	1.0394	X	0.0394257
Adjustment for Inflation and Population				518,543
Other Adjustments (Note 5)				-
Total Adjustments				518,543
Appropriations Limit for the Fiscal Year Ended June 30, 2025				\$ 13,670,969

See accompanying Notes to Appropriations Limit Worksheet No. 6.

**CITY OF LAGUNA WOODS**  
**NOTES TO APPROPRIATIONS LIMIT WORKSHEET NO. 6**  
**JUNE 30, 2025**

**NOTE 1 PURPOSE OF AGREED-UPON PROCEDURES**

Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIII B, the annual calculation of the appropriations limit is subject to agreed-upon procedures in connection with the annual audit.

**NOTE 2 METHOD OF CALCULATION**

Under Section 10.5 of Article XIII B, for fiscal years beginning on or after July 1, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-87, adjusted for the inflation and population factors discussed at Notes 3 and 4 below.

**NOTE 3 INFLATION FACTORS**

A California governmental agency may adjust its appropriations limit by either the annual percentage change in California per capita personal income from the preceding year (which is supplied by the State Department of Finance), or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor utilized by the City for the fiscal year 2024-2025 represents the annual percentage change in California per capita personal income from the preceding year.

**NOTE 4 POPULATION FACTORS**

A California governmental agency may adjust its appropriations limit by either the annual percentage change of the jurisdiction's own population, or the annual percentage change in population in the County where the jurisdiction is located. The factor utilized by City for fiscal year 2024-2025 represents the annual percentage change in the population for the County where the jurisdiction is located.

**NOTE 5 OTHER ADJUSTMENTS**

A California governmental agency may be required to adjust its appropriations limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another governmental agency or private entity. The City had no such adjustments for the year ended June 30, 2025.



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