COUNTY OF PLACER

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INDEPENDENT ACCOUNTANT'S REPORT

City of Lincoln
600 Sixth Street
Lincoln, CA 95648

Department of Facility Services
County of Placer
11476 C Ave
Auburn, CA 95603

We have examined the City of Lincoln's (City) and the County of Placer's (County) compliance with the Construction, Operations, and Joint Exercise of Powers Agreement (COJA), specifically sections 4.1.6 and 4.1.7, which require this annual report, for the period October 1, 2014 to September 30, 2015. Management of the City and the County are responsible for compliance with those requirements. Our responsibility is to express an opinion on the City's and the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's and the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's and the County's compliance with specified requirements.

In our opinion, the City and the County complied, in all material respects, with Sections 4.1.6 and 4.1.7 of the COJA, which require this annual report, for the period October 1, 2014 to September 30, 2015.

This report is intended solely for the information and use of management of the City and the County and is not intended to be and should not be used by anyone other than these specified parties.

Nicole C. Howard, CPA
Assistant Auditor-Controller

January 11, 2016

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