

**2019 Levy Audit Follow-up  
 Status of Work Completed  
 February 2019**

NOTE: Refer to our original levy audit issued in September 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Constitutional 1 Percent Aggregate Limit Worksheet</b>	The Assessor has updated the name of "Refund Fund Levy" on the \$5.90 Worksheet to State School #2.	Completed	No
2	<b>Certifications of Values to Taxing Districts</b>	The Assessor stated they did not certify their values to the districts until December 2018. She also stated they provide letters to the "districts annually and they work their budgets from there. We work closely with all districts to ensure they know what their new construction values are and that they are collecting the maximum amount allowed by law."	Pending Completion	Yes. We will follow-up in one year to see if the Assessor was able to certify their values to the taxing districts at least 12 days before November 30, 2019.