



MICHAEL L. OXENREIDER
CERTIFIED PUBLIC ACCOUNTANT

December 27, 2016

Mr. Michael Cavanagh, District Manager
Kings Mosquito Abatement District
P. O. Box 907
Hanford, California 93232

Dear Michael:

Under Section 7910 of the Government Code, the District is required to hold an annual hearing to establish its Proposition 4 Property Tax Appropriation Limit. The following limitation calculations are provided to assist the District in establishing that limit.

The District's 2016-2017 limits are calculated as follows:

2015-2016 Proposition 4 Limit	\$ 2,160,719
Percentage of Growth between January 1, 2015 And January 1, 2016	1.06
Allowed Increase in base	22,904
2016-2017 Proposition 4 Limit	<u>\$ 2,183,623</u>

The District's property tax revenue and interest earned in the County treasury on such revenue totaled \$2,103,591 in 2015-2016; therefore, the District was below the expenditure limit established by Proposition 4 for fiscal 2015-2016 of \$2,160,719.

In addition, I have enclosed a draft resolution for the Board to adopt establishing the appropriations limit for the 2016-2017 fiscal year.

It's been a pleasure serving you. Please call with any questions.

Best regards,

Michael L. Oxenreider