



Certified
Public
Accountants

Independent Auditor's Report

City Council
City of San José, California

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of San José, California (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2019.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the accounting provisions of Section 5.2 of the Improvement Agreement between the San José-Santa Clara Clean Water Financing Authority, the City of Santa Clara, and the City, dated July 1, 1982, as amended and supplemented, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced accounting provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the governing bodies and management of the San José-Santa Clara Clean Water Financing Authority, the City of Santa Clara, and the City, and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Walnut Creek, California
November 14, 2019