

KPMG LLP Suite 1700 100 North Tampa Street Tampa, FL 33602-5145

Independent Accountants' Report

Honorable Chairperson and Members of the School Board School District of Hillsborough County, Florida

We have examined the School District of Hillsborough County, Florida's (the District) compliance with Section 218.415, *Florida Statutes*, as of June 30, 2016. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accounts and, accordingly, included examining, on a test basis, evidence about the District'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 District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements as of June 30, 2016.

KPMG LEP

January 3, 2017 Certified Public Accountants