
GERDING, KORTE & CHITWOOD

Professional Corporation ▲ Certified Public Accountants















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SECTION ONE

Professional Standards Communication

Our Responsibility Under Generally Accepted Auditing Standards

As stated in our engagement letter dated May 14, 2003, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because of the

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and

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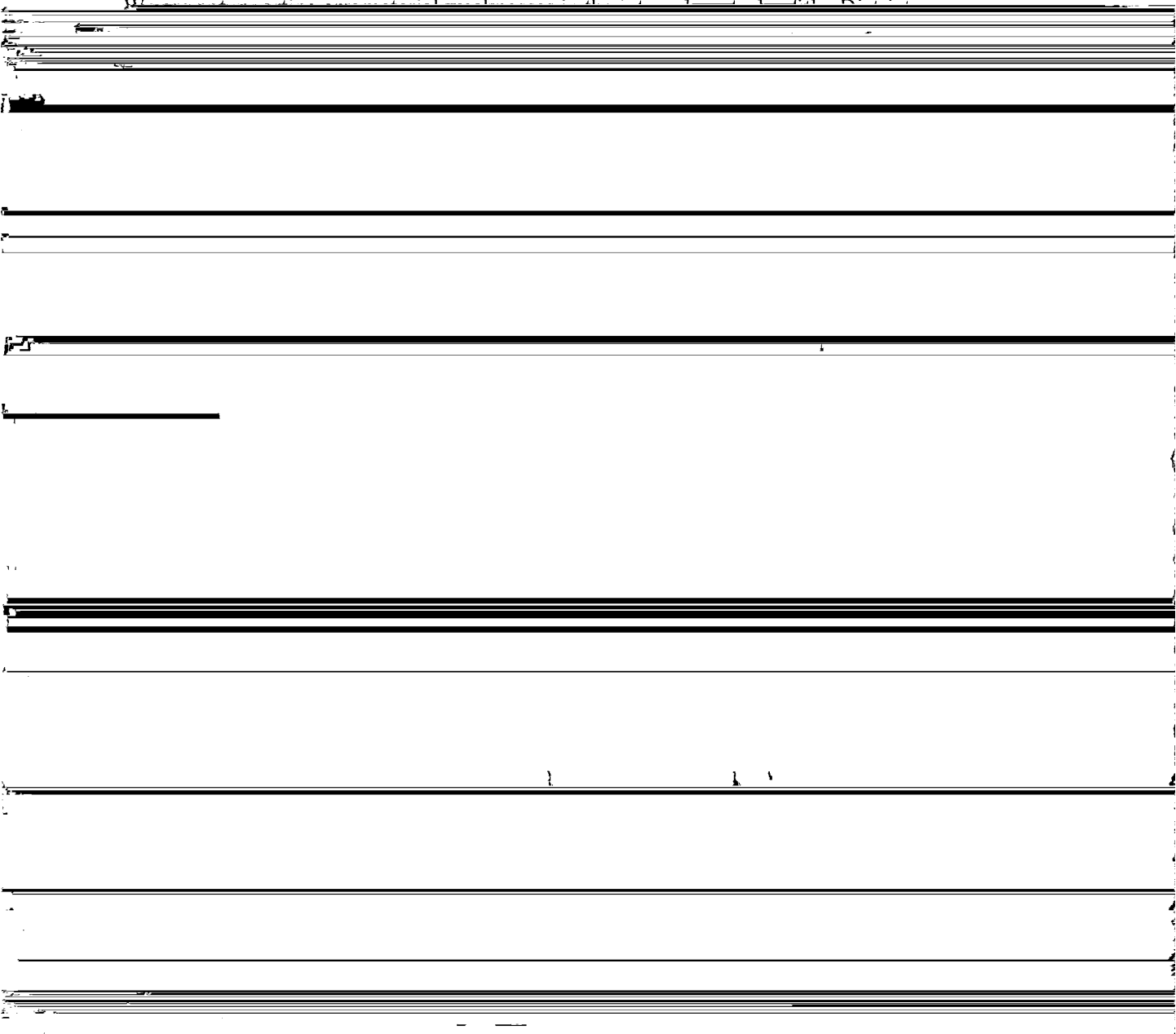
SECTION TWO

Financial Reporting Issues

Independent Auditors' Report

Our opinion on the financial statements is an unqualified opinion on the District's general purpose financial statements.

Internal Control



Compliance

SECTION THREE

Observations and Recommendations

During our audit we became aware of matters that are opportunities for strengthening internal controls

The following paragraphs summarize our comments and suggestions regarding those matters.

During our audit we became aware of matters that are opportunities for strengthening internal controls

