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November 4, 2008  
Board of Education  
Alpine School District

Services provided for Alpine School District for the year ended June 30, 2008:

- I. Audit of basic financial statements conducted in accordance with generally accepted auditing standards and *Government Auditing Standards*.

An unqualified opinion has been issued on the financial statements of Alpine School District for the year ended June 30, 2008. An unqualified opinion is sometimes referred to as a “clean opinion”. The third paragraph in the auditor’s report states, without reservation, that “in our opinion” the financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles.

- II. Federal programs audit (Single Audit) conducted in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

We classified the following to be major federal programs for the year ended June 30, 2008:

Special Education Cluster:  
Special Education  
Special Education - Preschool  
Fund for the Improvement of Education

We have issued an unqualified opinion on compliance for major federal programs.

Regarding internal controls and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, the audit disclosed no findings or questioned costs, which are required to be reported under *Government Auditing Standards* and the Single Audit Act.

- III. State programs audit conducted in accordance with the *Utah State Legal Compliance Audit Guide*.

We have issued an unqualified opinion on compliance with general compliance requirements and special tests and provisions applicable to major state programs for the year ended June 30, 2008.

Major state assistance programs and compliance areas include the following:

Minimum School Program  
Capital Outlay Foundation  
Driver Education  
State Appropriation – UPASS

- IV. Attestation engagements to perform certain agreed-upon procedures regarding student enrollment, transfer student, and membership data and adult education data submitted by the District to the State Office of Education.

No significant exceptions were noted.

- V. Preparation of the annual Data Collection Form.
- VI. Preparation of the Foundation's annual Form 990, *Return of Organization Exempt From Income Tax*.
- VII. Visits to 21 individual schools during the year to test financial, equipment, and membership accounting.
- VIII. Review the draft of the Comprehensive Annual Financial Report prepared by the District.

The financial report prepared by the District will be submitted to the GFOA and ASBO to determine the report's eligibility for additional certificates of excellence in financial reporting.