**Independent auditors’ report**

**Financial statements**

Required supplementary information—management’s discussion and analysis

Statement of net position—primary government*[[1]](#footnote-2)*

Statement of financial position—component unit*1*

Statement of revenues, expenses, and changes in net position—primary government*1*

Statement of activities—component unit*1*

Statement of cash flows—primary government*[[2]](#footnote-3)*

Notes to financial statements

**Other required supplementary information**

Schedule of District’s proportionate share of the net pension/OPEB liability

Schedule of District pension/OPEB contributions

1. *When the discretely presented component unit’s financial statements are presented on a separate page, appropriately label each financial statement to distinguish between the District’s and the component unit’s financial statements.* [↑](#footnote-ref-2)
2. *GASB Statement 34, paragraph 125, requires that the District present only the statements of financial position and activities for a discretely presented component unit. The District should not include the statement of cash flows for the discretely presented component unit in the District’s basic financial statements.* [↑](#footnote-ref-3)