



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

May 14, 2010

Governing Board  
Saddle Mountain Unified School District No. 90  
38201 West Indian School Road  
Tonopah, AZ 85354-7301

Members of the Board:

In our August 2009 status review report we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR).

We have since reviewed the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2009, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

In June 2007 the Arizona State Board of Education placed the District in receivership pursuant to Laws 2007, Chapter 234, §§5(D) and 6, and Arizona Revised Statutes (A.R.S.) §15-103. The purpose of our review of the District's audit reports and USFR Compliance Questionnaire for the year ended June 30, 2009, was not to determine whether the District is financially solvent in accordance with A.R.S. §15-103(J). Accordingly, we do not express an opinion on the District's financial solvency.

If you have questions concerning this matter, please call Laura Miller, Accounting Services Director, or Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debbie Davenport  
Auditor General

cc: Dr. Mark Joraanstad, Superintendent  
Ms. Sandra Wilkins, Business Services Director  
Saddle Mountain Unified School District No. 90