



COLBY &
POWELL, PLC

CERTIFIED PUBLIC ACCOUNTANTS

1535 W. Harvard Avenue, Suite 101 · Gilbert, Arizona 85233

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July 27, 2018

To the Presiding Judge of the Coolidge Municipal Court

This letter is to confirm our understanding of the terms and objectives of our engagement to perform agreed-upon procedures for the Coolidge Municipal Court, and the nature and limitations of the services we will provide.

We will perform the procedures that were agreed to by the Coolidge Municipal Court and the Supreme Court of the State of Arizona and the Coolidge Municipal Court compliance with the Minimum Accounting Standards (MAS) promulgated by the Supreme Court of the State of Arizona for the year ended August 31, 2018. This engagement to apply agreed-upon procedures will be performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties named above either for the purpose for which the report has been requested or for any other purpose.

We have not been engaged to, and will not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we will not express such an opinion. If we were to perform additional procedures, other matters might come to our attention.

We estimate that our total fee for these services will range between \$1,800 and \$2,600.

If the foregoing is in accordance with your understanding, please sign a copy of this letter in the space provided and return it to us.

Sincerely,

Colby & Powell, PLC

RESPONSE:

This letter correctly sets forth the understanding of the Coolidge Municipal Court.

Signature: _____

Title: _____

Date: _____