

INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Mayor and the Town Council
Town of Youngtown, Arizona
Youngtown, Arizona

We have examined the Town of Youngtown, Arizona's (Town) compliance as to whether highway user revenue fund monies received by the Town pursuant to Arizona Revised Statutes title 28, chapter 18, article 2 and any other dedicated state transportation revenues received by the Town are being used solely for the authorized transportation purposes during the fiscal year ended June 30, 2016. Management is responsible for the Town of Youngtown, Arizona's compliance with those requirements. Our responsibility is to express an opinion on the Town of Youngtown, Arizona's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Town of Youngtown, Arizona's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Town of Youngtown, Arizona's compliance with specified requirements.

In our opinion, the Town of Youngtown, Arizona complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2016.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Phoenix, Arizona
December 7, 2016