



To the Finance Committee of the
Contra Costa Community College District

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Contra Costa Community College District for the year ended June 30, 2009. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 16, 2009. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Contra Costa Community College District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2009. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 18, 2009.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the governing board, finance committee, and management of Contra Costa Community College District and is not intended to be and should not be used by anyone other than these specified parties.

Vaurinek, Ture, Day & Co LLP

Pleasanton, California
December 18, 2009

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
SUMMARY OF UNCORRECTED AMOUNTS
JUNE 30, 2009**

Entity-Wide						
Description of Audit Difference	Cause		Financial Statements Effects			
			Total Assets	Total Liabilities	Fund Balance	Net Income/Loss
County Cash	Districts typically do not record the difference between Fair Market Value and Cost for County Cash funds. This is a difference on \$92M of County Cash between GAAP and industry practice consistent with State guidelines.	I101	\$ 126,242	\$ -	\$ 126,242	\$ 126,242
Capital assets	Deferred maintenance expenditures remaining in expense accounts when doing full accrual conversion entries	L202.1 & .3	489,924	-	489,924	489,924
Capital assets	Capital expenditures remaining in expense accounts when doing full accrual conversion entries	L205	(3,853,611)		(3,853,611)	(3,853,611)
Accounts payable	Difference in recalculation of contract retention amounts held by district and accrued in accounts payable	M114	-	15,447	15,447	15,447
Payroll clearing accounts	Unreconciled clearing accounts	M102		3,283,700	3,283,700	3,283,700
			-	-	-	-
		Total	\$ (3,237,445)	\$ 3,299,147	\$ (64,540)	\$ 61,702
		Financial Statement Caption Totals	455,944,933	259,449,970	196,494,963	(9,405,957)
		Net Audit Differences as % of F/S Captions	-0.71%	1.27%	-0.03%	-0.66%