



Contra Costa County Office of Education

77 Santa Barbara Road, Pleasant Hill, CA 94523 • (925) 942-3388
Lynn Mackey, Superintendent of Schools

RECEIVED

November 1, 2022

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Adam Clark, Ed.D., Superintendent
Mt. Diablo Unified School District
1936 Carlotta Drive
Concord, CA 94519

SUPERINTENDENT
MDUSD

Dear Superintendent:

The Contra Costa County Office of Education (CCCOE), in accordance with Education Code 42100, has reviewed the District's Unaudited Actuals report for the 2021-22 fiscal year. During the review, CCCOE validates that the Unaudited Actuals report was adopted by the District's Board within the prescribed time period using the state required forms, signatures, and data submission.

Additionally, CCCOE reviews and verifies the District's Unaudited Actuals:

- 1) Beginning fund balances agree with the ending balances reported to the California Department of Education.
- 2) The General Fund's Estimated Actuals ending balance is significantly different from the Unaudited Actuals ending balance; CCCOE recommends the District to review the variances and understand their fiscal impact.
- 3) Ending fund balances are not negative and meet established state reserve requirements,
- 4) When applicable, borrowing between funds was repaid within the required time frame as defined in Education Code section 42603,
- 5) Year over year change in long term debt is reasonable.
- 6) Unaudited ending cash balances agree to the County Treasurer cash reconciliation.
- 7) Unaudited data was submitted by the district within the prescribed deadline which enabled CCCOE to upload the data to the California Department of Education on or before October 15.

8) Accounting activities and ending balances appear reasonable.

Based on our review, the District's Unaudited Actuals report meets the reporting requirements established under Education Code 42100.

We appreciate your staff's efforts as they have worked to prepare the many forms and documents required to complete the Unaudited Actuals report. Please do not hesitate to call if you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink that reads "Denise Porterfield". The signature is written in a cursive style.

Denise Porterfield, Deputy Superintendent
Business and Administrative Services

DP:bf

cc: Debra Mason, Board President, Mt. Diablo USD
Lisa Gonzales, Ed.D., Chief Business Officer, Mt. Diablo USD

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