



Vavrinek, Trine, Day & Co., LLP  
Certified Public Accountants

VALUE THE DIFFERENCE

December 27, 2011

Ronald P. Gerhard  
Vice Chancellor for  
Finance and Administration  
Peralta Community College District  
333 East Eighth Street  
Oakland, CA 94606

Dear Ron:

Enclosed are one unbound and 60 bound copies of the annual financial report for the Peralta Community College District for the year ended June 30, 2011.

Copies of the report have been filed with the following:

California Department of Education  
Audits Investigation Division  
1430 N Street, Room 5319  
Sacramento, CA 95814

Department of Finance  
Via PDF to [OSAEHOTLINE@dof.ca.gov](mailto:OSAEHOTLINE@dof.ca.gov)

Alameda County Office of Education  
Damon R. Smith  
313 West Winton Avenue, Room 348  
Hayward, CA 94544

Chancellor's Office  
California Community Colleges  
College Finance and Facilities Planning  
1102 Q Street, 4<sup>th</sup> Floor  
Sacramento, CA 95811-6511

and

Via PDF to [damonsm@acoe.org](mailto:damonsm@acoe.org)

and

Attention: Fiscal Services  
Via PDF to [CDAMReports@cccco.edu](mailto:CDAMReports@cccco.edu)

Department of Social Services  
Via PDF to [Laurence.Lewis@DDS.ca.gov](mailto:Laurence.Lewis@DDS.ca.gov)

Federal Audit Clearinghouse  
Via <http://harvester.census.gov> website

Statement on Auditing Standards No. 114, *The Auditors' Communication With Those Charged With Governance*, requires certain communication to the District's governing board. The enclosed letter should be provided to each board member together with their copy of the audit report.

Statement on Auditing Standards No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, requires certain communication to the District's governing board. The enclosed letter should be provided to each board member together with their copy of the audit report.

We have also included your annual financial report on CD (PDF file) for your convenience.

Very truly yours,

Heidi E. White  
of VAVRINEK, TRINE, DAY & CO., LLP

HEW/kks  
Enclosures