



March 19, 2019

Suzy Chan  
Assistant Superintendent of Business Services  
Castro Valley Unified School District  
4400 Alma Avenue  
Castro Valley, Ca 94546

Dear Ms. Chan:

During their review of your 2017-18 audit report, the Alameda Office of Education did not accept the report because the Independent Auditors' Report Schedule of Average Daily Attendance was not updated to include September 2018 revisions to the Annual report of attendance.

Attached to this letter is a corrected page 65, which includes the required statements. Copies of this letter and the corrected page will be forwarded to all agencies that received an original copy of the report.

We take great pride in the quality of our work, and we sincerely apologize for any inconvenience this may have caused.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeff Nigro'.

Jeff Nigro, CPA, CFE

cc: Teresa Santamaria, Alameda County Office of Education  
Joel James, California State Controller's Office  
Raquel Tucker, California Department of Education

**CASTRO VALLEY UNIFIED SCHOOL DISTRICT**

*Schedule of Average Daily Attendance  
For the Fiscal Year Ended June 30, 2018*

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	<b>Second Period Report</b>	<b>Annual Report</b>
	<b>Certificate No. (D7CC613B)</b>	<b>Certificate No. (A327D37C)</b>
<b>Regular ADA &amp; Extended Year:</b>		
Transitional Kindergarten through Third	2,617.44	2,621.57
Fourth through Sixth	2,028.93	2,029.77
Seventh through Eighth	1,397.13	1,393.71
Ninth through Twelfth	2,909.44	2,891.93
Total Regular ADA & Extended Year	8,952.94	8,936.98
<b>Special Education, Nonpublic, Nonsectarian Schools:</b>		
Transitional Kindergarten through Third	2.11	2.07
Fourth through Sixth	1.58	1.41
Seventh through Eighth	4.82	4.66
Ninth through Twelfth	7.41	7.00
Total Special Education, Nonpublic, Nonsectarian Schools	15.92	15.14
Total ADA	8,968.86	8,952.12