



Governing Board and,
Measure G Citizens Bond Oversight Committee
Solano Community College District

We have audited the financial statements of the Measure G bond resources of Solano Community College District for the year ended June 30, 2010. 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 July 6, 2010. 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 Solano 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 the fiscal year ended June 30, 2010. 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.

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 each opinion unit's 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 March 7, 2011.

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 and the Measure G Citizens Bond Oversight Committee and management of Solano Community College District and is not intended to be and should not be used by anyone other than these specified parties.

Vavinsk, Trine, Day & Co LLP

Pleasanton, California
March 7, 2011

SOLANO COMMUNITY COLLEGE DISTRICT

**SUMMARY OF AUDIT DIFFERENCES
FOR THE YEAR ENDED JUNE 30, 2010**

Bond Fund						
Description of Audit Difference	Cause	W/P Ref.	Financial Statements Effects			
			Total Assets	Total Liabilities	Fund Balance	Net Income/Loss
Investments - County Cash Accts Payable - QSS	Districts do not typically adjust county cash to fair market value. GAAP requires all investments be reported at FMV. This is the difference between book value and fair market value of county cash on \$25 million of county cash at 6/30/10 Stale dated accounts payable	I 102 M102.2	\$ 97,284	\$ - 20,715	\$ -	\$ 97,284 20,715
Total			97,284	20,715	-	117,999
Financial Statement Caption Totals			\$ 25,250,208	\$ 813,869	\$ 24,436,339	\$ (14,713,864)
Net Audit Differences as % of F/S Captions			0.39%	2.55%	0.00%	-0.80%