



January 18, 2022

To the Governing Board
Modesto City Schools
Modesto, California

We have conducted our performance audit and have issued our report thereon dated January 18, 2022. Professional standards require that we advise you of the following matters relating to our performance audit.

Our Responsibility in Relation to the Performance Audit

As communicated in our letter dated December 24, 2021, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our performance audit does not relieve you or management of your respective responsibilities.

We are also responsible for communicating significant matters related to the objectives of the performance audit. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our performance audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Difficulties Encountered during the Performance Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Modesto City Schools financial statements or the auditor's report. No such disagreements arose during the course of the performance audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated January 18, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Modesto City Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Modesto City Schools' auditors.

This report is intended solely for the information and use of the Governing Board, and management of Modesto City Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Fresno, CA