



December 19, 2019

State Controller's Office  
Division of Audits  
Financial Audits Bureau - Education  
Oversight Unit  
Via PDF to <ftp://ftp.sco.ca.gov/>

To Whom It May Concern:

Upon further review of the annual financial report for the Pacific Grove Unified School District for the year ended June 30, 2019, we noted that the column for the Building Fund was inadvertently not included in the audit report. Following please find the corrected pages for the Non-Major Governmental Funds Combining Balance Sheet and the Non-Major Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.

If you have any questions for concerns regarding these changes, please feel free to contact me at (559) 248-0871, ext. 4112.

Very truly yours,

A handwritten signature in black ink that reads "Bill Williams".

Bill C. Williams  
of Eide Bailly LLP

WCW/lto

cc: Nancy Bernahl, Pacific Grove Unified School District  
California Department of Education  
Monterey County Office of Education  
U.S. Bank

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<b>Building Fund</b>	<b>Total Non-Major Governmental Funds</b>
\$ 951,054	\$ 958,007
259	71,384
-	497
-	11,226
<u>\$ 951,313</u>	<u>\$ 1,041,114</u>

\$ -	\$ 16,108
157	18,615
<u>157</u>	<u>34,723</u>

-	11,226
951,156	989,594
-	5,571
<u>951,156</u>	<u>1,006,391</u>

<u>\$ 951,313</u>	<u>\$ 1,041,114</u>
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<b>Building Fund</b>	<b>Total Non-Major Governmental Funds</b>
\$ -	\$ 93,372
-	208,726
-	136,499
28,524	810,447
<u>28,524</u>	<u>1,249,044</u>
-	152,709
-	710,134
-	24,540
-	113,569
-	365,887
581,677	586,314
<u>581,677</u>	<u>1,953,153</u>
<u>(553,153)</u>	<u>(704,109)</u>
-	58,105
<u>(553,153)</u>	<u>(646,004)</u>
1,504,309	1,652,395
<u>\$ 951,156</u>	<u>\$ 1,006,391</u>