

**SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT**

**CAPITAL OUTLAY –
BOND FUND 2005 ELECTION
PERFORMANCE REPORT**

JUNE 30, 2008



**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Measure A Citizens' Oversight Committee
San Mateo County Community College District
San Mateo, California

We have performed the agreed-upon procedures listed below, which were agreed to by the management of the San Mateo County Community College District and the Measure A Citizen's Oversight Committee, solely to review at least 25% of the expenditures of the 2005 General Obligation Bond funds for the period of July 1, 2007 through June 30, 2008, for the purpose of verifying if the use of the funds is within the scope of the published materials specifying the intended use of bond funds. We used election documents, District resolutions, the master plan and the revised master plan as guidance for the intended use of the funds. For any expenditures in question, we recommended that the District obtain the opinion of legal counsel and we informed this committee as to the issues. Management is responsible for San Mateo County Community College District's compliance with those requirements. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and is intended to meet the compliance requirements as outlined in subparagraph (c) of paragraph (3) of subdivision (b) of section 1 of Article XIII of the California Constitution. The sufficiency of these procedures is solely the responsibility of those specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below for either the purpose for which this report has been requested or for any other purpose.

Financial Summary

1. The 2005 general obligation bond funds in the amount of \$468,000,000 were authorized at an election of the registered voters of the District held on August 8, 2005. The first series of the 2005 bonds was issued in April 2006 and in the principal amount of \$135,429,395. The second series of the 2005 bonds was issued in December 2006 and in the principal amount of \$332,570,194.
2. Total expenditures and encumbrances through June 30, 2008, were \$ 286,105,985.

Agreed Upon Procedures Performed

1. Verify that the expenditure of funds was accounted for separately in the accounting records to allow for accountability.
2. Verify that the net funds from the sale of the General Obligation Bonds were deposited in total into the District's accounts by obtaining settlement statement for the new bond issue and verifying amounts deposited into the building and bond interest and redemption funds.

3. Select 25% of the expenditures and verify that the funds expended complied with the purpose that was specified to the registered voters of the District through election materials, district resolutions, and master plan. See supplemental information for list of expenditures reviewed.
4. Verify that the State and District policies were followed in the awarding of bids and expenditure of the funds.

Results of Procedures

1. The general obligations bond fund expenditures were accounted for separately in the capital outlay - bond fund of the District.
2. The net proceeds from the sale of the general obligation bonds during the year were deposited into the capital outlay - bond fund.
3. Our review of the expenditures for the period July 1, 2007, through June 30, 2008, did not reveal any items that were paid from the general obligation bond funds that did not comply with the purpose of the Bonds as approved by the registered voters of the District on August 9, 2005. We did not request that management of the District consult with legal counsel on any expenditure during the current period.
4. Our review of the policies over awarding of contracts revealed no exceptions to the policies of the District or the requirements of the State as they relate to awarding of contracts. Our review of the District policies over disbursement of funds revealed no exceptions to the disbursement policies of the District.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the San Mateo County Community College District and the Measure A Citizen's Fiscal Oversight Committee and is not intended to be and should not be used by anyone other than those specified parties.

Vavrinek, Trine, Day & Co LLP

Pleasanton, California
December 18, 2008

SAN MATEO COUNTY COMMUNITY COLLEGE

**2005 BONDS
INVOICES SELECTED
FOR THE YEAR ENDED JUNE 30, 2008**

Invoice Date	Vendor	Item Number in Exhibit A of Election Doc	Item Number in Facilities Project List	Location Coding	Amount
A/C 47001 DW CIP2 Planning					
10/12/2007	Sandis Humber Joans Civil Engineering	8	IH	6122-1049-715002	\$ 23,487.50
11/13/2007	Parsons Commercial Technology Group	8	IH	5690-1049-715001	105,942.50
					\$ 129,430.00
A/C 47006 DW Safety & Security Cameras					
3/15/2008	Tecom Design Group	9	II	6122-1049-715002	\$ 20,102.00
3/15/2008	Tecom Design Group	9	II	6122-1049-715002	30,350.00
					\$ 50,452.00
A/C 47008 DW Small Projects					
8/15/2007	Krueger International	21	II F	5630-1049-715004	\$ 128,494.70
8/8/2007	Krueger International	21	II F	5630-1049-715004	45,891.07
					\$ 174,385.77
A/C 47009 DW Infrastructure Projects					
2/20/2008	Bid D Pacific Builders	4	ID	6120-1049-715003	\$ 155,470.00
2/20/2008	Bid D Pacific Builders	4	ID	6120-1049-715003	109,409.40
4/7/2008	Bid D Pacific Builders	4	ID	6120-1049-715003	113,760.00
					\$ 378,639.40
A/C 47204 SKY Bldg. 12 FMC(Facility Maintenance Center)					
1/30/2008	Statewide Educational Wrap-Up Program	35	III L	5410-1149-715003	\$ 171,332.00
1/30/2008	Bayview Environmental Services	32	III I	6120-1149-715003	127,900.00
2/29/008	Bunton Clifford Associate Inc	35	III L	6211-1149-715003	75,000.00
					\$ 374,232.00

SAN MATEO COUNTY COMMUNITY COLLEGE

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Invoice Date	Vendor	Item Number in Exhibit A of Election Doc	Item Number in Facilities Project List	Location Coding	Amount
A/C 47209 SKY CIP2 DB Project					
5/31/2008	Hensel Phelps Construction CO. State wide educational Wraqp-up	14	IN 4	6127-1149-715000	\$ 1,463,301.00
5/14/2008	Program(Sew up)	35	III L	5410-1049-715003	1,348,348.00
					\$ 2,811,649.00
A/C 47211 Sky Bldg 3					
9/10/2007	Hensel Phelps Construction Co.	14,19,21	IN 4, II D, III F	6210-1149-71500	\$ 133,736.00
8/6/2007	Hensel Phelps Construction Co.	14,19,21	IN 4, II D, III F	6210-1149-71500	170,459.00
					\$ 304,195.00
A/C 47302 Can Bldg-16/17/18 Modem.					
1/10/2008	State wide educational Wraqp-up Program(Sew up)	35	III L	5410-1149-715000	\$ 451,875.00
1/10/2008	Bayview Enviromental Services	3	IC	6210-1149-71500	134,769.00
1/11/2008	Double Day Office Services Inc.	35	III L	5690-1149-715001	46,358.00
					\$ 633,002.00
A/C 47303 CAN B7 FMC					
7/31/2007	State wide educational Wraqp-up Program(Sew up)--Keenan \$ Associate	35	III L	5410-1149-715000	\$ 209,337.63
7/31/2007	Burton Clifford Associates Inc	35	III L	6211-1149-715003	34,827.16
					\$ 244,164.79
A/C 47304 CAN B5/6 Modernization					
3/31/2008	Burton Clifford Associates Inc	15,35	IO, III L	6211-1149-715003/715002	\$ 106,583.40
					\$ 106,583.40

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Invoice Date	Vendor	Item Number in Exhibit A of Election Doc	Item Number in Facilities Project List	Location Coding	Amount
A/C 47306 CAN B8 Admin Renovation					
2/29/2008	Burton Clifford Associates Inc	35	III L	6211-1149-715002	<u>\$ 54,989.11</u>
A/C 47309 CAN B3 Admin Renovation					
7/20/2007	Dell Computers	19	II D	4511-1049-715004	\$ 62,569.49
9/12/2007	Inter Mountain Electric Company	14,10,5,13	IN 4,I,J, I E,IM	5690-1049-715003	29,620.00
8/9/2007	S.F. Commercial Builders Inc	32	III I	5690-1049-715003	20,185.00
					<u>\$ 112,374.49</u>
A/C 47312 CAN Gateways , Circulation & Parking					
9/28/2007	David L. Gates & Assoc	34	III K	6121-1049-715003	\$ 187,918.75
9/28/2007	David L. Gates & Assoc	34	III K	6121-1049-715003	115,848.75
					<u>\$ 303,767.50</u>
A/C 47401 CSMCIP2 DB Project					
3/28/2008	MaCarthy Building Companies	35	III L	6210-1049-715003/715002	\$ 5,368,500.00
3/30/2008	MaCarthy Building Companies	35	III L	6210-1049-715003	4,200,000.00
3/30/2008	MaCarthy Building Companies	35	III L	6210-1049-715003/715002	596,500.00
					<u>\$ 10,165,000.00</u>
A/C 47402 CSMB14 Modernization					
11/5/2008	Bay View Environmental	35	III L	6121-1049-715002	\$ 58,320.00
11/25/2007	DES Architechts +Engieneer	35	III L	6121-1049-715002	28,589.40
					<u>\$ 86,909.40</u>

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Invoice Date	Vendor	Item Number in Exhibit A of Election Doc	Item Number in Facilities Project List	Location Coding	Amount
A/C 47402 CSMB16 Modernization					
12/20/2007	Rodan Builders Inc	12,21	II, IIF	5690-1049-715003	\$ 77,603.40
10/23/2007	BT Mancini Co. Inc	3,12	IC, IL	5690-1049-715002	62,748.00
12/11/2007	Sasco Data System	14	IN 4	5690-1049-715003	66,103.00
12/5/2007	TAC Americas Inc	35	III L	5690-1049-715003	50,283.00
12/14/2007	DBS Artitechts	35	III L	6211-1049-715002	51,333.12
11/19/2007	DBS Artitechts	35	III L	6211-1049-715002	52,894.77
11/6/2007	DBS Artitechts	35	III L	6211-1049-715002	38,551.00
10/5/2007	DBS Artitechts	35	III L	6211-1049-715002	23,169.00
10/5/2007	DBS Artitechts	35	III L	6211-1049-715002	31,303.00
12/24/2007	Swinerton Mangement & Consulting	35	III L	5690-1049-715003	41,644.00
1/16/2008	Swinerton Mangement & Consulting	35	III L	5690-1049-715003	33,366.38
2/19/2008	Swinerton Mangement & Consulting	35	III L	5690-1049-715003	25,925.00
					\$ 554,923.67
A/C 47404 CSMB2/3/4 Fine Arts Complex Merdern					
11/15/2007	Beverly Prior Architects	7	IG	6211-1049-715002	\$ 173,025.00
7/31/2007	Beverly Prior Architects	27	IID	6211-1049-715002	106,273.00
5/19/2008	Bay View Environmental Services	3	IC	6211-1049-715002	45,404.50
5/19/2008	Bay View Environmental Services	3	IC	6211-1049-715002	34,848.73
					\$ 359,551.23
A/C 47413 KCSMSutro Tower					
9/6/2007	Sutro Tower Inc.	20	III E	6120-1049-715000	\$ 1,000,000.00
					\$ 1,000,000.00
A/C 47422 CSM Athletic Facilities Upgrade PH2					
7/31/2007	Robert A Eothman	35	III L	6127-1149-715000	\$ 461,211.00
12/17/2007	Robert A Eothman	35	III L	6127-1149-715000	356,965.62
11/16/2007	Robert A Eothman	35	III L	6127-1149-715000	321,625.00
4/1/2008	Robert A Eothman	35	III L	6127-1149-715000	306,813.00
					\$ 1,446,614.62
Invoices Tested					\$ 19,263,369
Total Expenditures					\$ 42,457,131
Percent Tested					45%