

**SAN MATEO COUNTY  
COMMUNITY  
COLLEGE DISTRICT**

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

**JUNE 30, 2009**



**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, 2008 through June 30, 2009, 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.

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 17, 2009

### *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, 2009, were \$340,864,961.

### *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. There were no bond sales related to the 2005 bond in current year.
3. Our review of the expenditures for the period July 1, 2008, through June 30, 2009, 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.

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

**2005 BONDS  
INVOICES SELECTED  
FOR THE YEAR ENDED JUNE 30, 2009**

Invoice Date	Vendor	Exhibit A of Election Doc	Facilities Project List	Amount
<b>A/C 47001 DW CIP2 Planning</b>				
1/5/2009	Credit Card	21	21	\$ 1,827
11/3/2008	Credit Card	21	21	1,658
9/29/2008	Credit Card	21	21	1,540
8/25/2008	Credit Card	21	21	2,507
8/7/2008	Credit Card	10	10	1,673
1/9/2009	Glenn Claycomb	8	8	17,284
8/25/2008	Keenan & Associates	8	8	15,000
9/15/2008	Ron Winter Consulting LLC	8	8	1,100
6/25/2009	Noll & Tam	8	8	16,460
6/25/2009	Noll & Tam	8	8	10,098
5/20/2009	Sugimura & Associates Architects	8	8	25,398
5/20/2009	Sugimura & Associates Architects	8	8	13,438
				<b>107,982</b>
<b>A/C 47006 DW Safety &amp; Security Cameras</b>				
6/25/2009	NetVersant Northern California Inc.	18	18	13,742
1/28/2009	NetXperts Inc.	19	19	45,154
4/20/2009	Teecom Design Group	8	8	2,612
4/20/2009	Teecom Design Group	8	8	1,208
3/26/2009	Teecom Design Group	8	8	1,863
3/26/2009	Teecom Design Group	8	8	2,976
12/16/2008	Teecom Design Group	8	8	1,936
11/12/2008	Teecom Design Group	8	8	1,056
11/12/2008	Teecom Design Group	8	8	968
10/17/2008	Teecom Design Group	8	8	2,024
9/3/2008	Teecom Design Group	8	8	4,136
8/29/2008	Teecom Design Group	8	8	4,514
11/5/2008	Rodan Builders Inc.	8	8	363,562
10/9/2008	Rodan Builders Inc.	8	8	160,371
				<b>606,122</b>

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2005 BONDS

### INVOICES SELECTED

### FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)

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<b>A/C 47008 DW Small Projects</b>				
5/26/2009	Bayside Heating & Air Conditioning	21	21	<u>29,005</u>
<b>A/C 47201 Sky Bldg 3</b>				
5/8/2009	Dan Sarouhan	35	35	2,970
4/4/2009	Dan Sarouhan	35	35	3,163
3/5/2009	Dan Sarouhan	35	35	2,781
7/15/2008	John Plane Construction	35	35	63,700
				<u>72,614</u>
<b>A/C 47202 Sky Bldg 7 Allied Health</b>				
2/4/2009	Fisher Scientific Co.	35	35	8,864
2/4/2009	Fisher Scientific Co.	35	35	14,633
2/28/2009	John Plane Construction	1	1	69,573
2/11/2009	Steinberg Architects	1	1	8,620
2/11/2009	Steinberg Architects	1	1	2,034
12/15/2008	Steinberg Architects	1	1	5,948
12/3/2008	Steinberg Architects	1	1	8,620
				<u>118,290</u>
<b>A/C 47204 Sky Bldg 12 FMC</b>				
9/30/2008	Keenan & Associates	35	35	97,249
6/3/2009	John Plane Construction	35	35	462,675
5/14/2009	John Plane Construction	35	35	417,572
				<u>977,496</u>

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2005 BONDS

### INVOICES SELECTED

### FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)

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A/C 47209 Sky CIP2 DB Project				
5/7/2009	Claycomb; Glenn	13	13	16,726
11/6/2008	Claycomb; Glenn	13	13	17,284
12/4/2008	Claycomb; Glenn	13	13	16,726
1/15/2009	Claycomb; Glenn	13	13	17,284
9/11/2008	Claycomb; Glenn	13	13	17,284
10/9/2008	Claycomb; Glenn	13	13	16,726
9/30/2008	Keenan & Associates	35	35	259,088
2/20/2009	Keenan & Associates	35	35	82,779
6/10/2009	Swinerton Management & Consulting	35	35	97,108
5/26/2009	Swinerton Management & Consulting	35	35	98,244
4/14/2009	Swinerton Management & Consulting	35	35	88,905
3/16/2009	Swinerton Management & Consulting	35	35	87,827
3/31/2009	SMCCCD - Over Head Labor	35	35	61,869
3/15/2009	SMCCCD - Over Head Labor	35	35	128,583
6/24/2009	Hensel Phelps Construction Co.	35	35	2,647,969
6/16/2009	Hensel Phelps Construction Co.	35	35	1,295,145
1/20/2009	Hensel Phelps Construction Co.	35	35	898,380
12/15/2008	Hensel Phelps Construction Co.	35	35	685,710
9/29/2008	Hensel Phelps Construction Co.	35	35	501,831
8/7/2008	Hensel Phelps Construction Co.	35	35	627,930
				<u>7,663,396</u>

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2005 BONDS INVOICES SELECTED FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)

<b>A/C 47218 Sky Corporation Yard Project</b>				
1/22/2009	Q Builders Inc.	13	13	136,334
11/20/2008	Q Builders Inc.	13	13	142,185
				<b>278,519</b>
<b>A/C 47223 Sky Small Projects</b>				
6/26/2009	Q Builders Inc.	15/35	15/35	29,781
6/26/2009	Q Builders Inc.	15/35	15/35	29,785
2/26/2009	Coulter Construction Inc.	35	35	17,038
				<b>76,604</b>
<b>A/C 47226 Sky Lot 10 Expansion</b>				
6/18/2009	Robert A. Bothman	35	35	<b>135,584</b>
<b>A/C 47302 Can Bldg. 16/17/18 Modern</b>				
9/17/2008	Krueger International	21	21	40,260
9/17/2008	Krueger International	21	21	41,448
10/1/2008	Measure Net Technology Ltd	17	17	17,812
9/16/2008	Sargent-Welch/Cenco	17	17	22,937
10/1/2008	Siemens Water Technologies	17	17	4,351
10/1/2008	R&B Wholesale Distributors Inc.	21	21	5,361
9/16/2008	Phase II Machine and Tool Inc.	21	21	2,266
9/17/2008	Krueger International	21	21	65,945
9/17/2008	Krueger International	21	21	109,599
9/16/2008	Systems and Space Inc.	21	21	73,104
8/18/2008	Big D Pacific Builders	35	35	558,510
11/5/2008	John Cudia & Associates Inc.	21	21	18,511
9/17/2008	Toron Tech	19	19	18,546
9/16/2008	PerkinElmer Las Inc.	17	17	26,976
9/16/2008	Morgan LDS Inc.	17	17	17,512
				<b>1,023,136</b>
<b>A/C 47303 Can B7 FMC</b>				
9/30/2008	Keenan & Associate	35	35	147,312
11/3/2008	TRC Lowney	35	35	29,261
8/5/2008	TRC Lowney	35	35	18,253
5/7/2009	John Plane Construction	35	35	401,242
4/22/2009	John Plane Construction	35	35	217,746
				<b>813,813</b>
<b>A/C 47304 Can B5/6 Modernization</b>				
9/30/2008	Bunton Clifford Associates Inc.	35	35	82,545
9/17/2008	Bunton Clifford Associates Inc.	35	35	88,482
				<b>171,027</b>

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2005 BONDS

### INVOICES SELECTED

### FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)

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<b>A/C 47306 Can B8 Admin Renovation</b>				
1/14/2009	Swinerton Management & Consulting	35	35	15,520
11/24/2008	Swinerton Management & Consulting	35	35	19,885
10/14/2008	Swinerton Management & Consulting	35	35	18,322
12/5/2008	Swinerton Management & Consulting	35	35	14,879
3/15/2008	SMCCCD - Over Head Labor	35	35	35,759
3/15/2009	SMCCCD - Over Head Labor	35	35	35,649
3/2/2009	Schembri Construction Co. Inc.	35	35	219,040
12/16/2008	Schembri Construction Co. Inc.	35	35	670,662
				<hr/> <b>1,029,716</b> <hr/>
<b>A/C 47312 Can Gateway Circulation &amp; Parking</b>				
2/26/2009	Landscape Forms	34	34	29,614
9/30/2008	Keenan & Associates	34	34	182,279
5/26/2009	Swinerton Management & Consulting	34	34	34,308
4/14/2009	Swinerton Management & Consulting	34	34	40,019
3/16/2009	Swinerton Management & Consulting	34	34	40,804
12/1/2008	Swinerton Management & Consulting	34	34	38,367
8/18/2008	Swinerton Management & Consulting	34	34	33,261
3/15/2009	SMCCCD - Over Head Labor	34	34	54,502
3/15/2009	SMCCCD - Over Head Labor	34	34	113,273
6/8/2009	Robert A. Bothman	34	34	612,167
2/27/2009	Robert A. Bothman	34	34	585,789
11/14/2008	Robert A. Bothman	34	34	789,195
9/24/2008	Robert A. Bothman	34	34	805,520
8/21/2008	Robert A. Bothman	34	34	690,310
				<hr/> <b>4,049,407</b> <hr/>



# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2005 BONDS

### INVOICES SELECTED

### FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)

<b>A/C 47401 CSM CIP2 DB Project</b>				
8/21/2008	Parsons Commercial Technology Group Inc.	32	32	22,417
11/6/2008	Parsons Commercial Technology Group Inc.	32	32	22,417
11/6/2008	Parsons Commercial Technology Group Inc.	32	32	22,417
12/8/2008	Parsons Commercial Technology Group Inc.	32	32	22,417
3/31/2009	McCarthy Insurance	32	32	243,138
9/30/2008	Keenan & Associates	32	32	484,734
3/2/2009	Bayview Environmental Services	32	32	296,809
2/11/2009	Atlas / Pellizzari Electric Inc.	32	32	17,757
1/27/2009	Parsons Commercial Technology Group	32	32	22,417
1/9/2009	Parsons Commercial Technology Group	32	32	22,417
2/9/2009	Cornerstone Earth Group Inc.	32	32	26,784
1/7/2009	Cornerstone Earth Group Inc.	32	32	33,986
9/24/2008	Bayview Environmental Services	32	32	53,322
6/18/2009	Swinerton Management & Consulting	32	32	168,431
5/26/2009	Swinerton Management & Consulting	32	32	191,728
4/14/2009	Swinerton Management & Consulting	32	32	169,533
2/17/2009	Swinerton Management & Consulting	32	32	162,439
1/14/2009	Swinerton Management & Consulting	32	32	180,983
3/15/2009	SMCCCD - Over Head Labor	32	32	665,760
6/19/2009	McCarthy Building Companies	32	32	232,650
5/20/2009	McCarthy Building Companies	32	32	194,310
10/17/2008	McCarthy Building Companies	32	32	1,138,846
8/12/2008	McCarthy Building Companies	32	32	2,439,466
6/19/2009	McCarthy Building Companies	32	32	7,824,889
5/20/2009	McCarthy Building Companies	32	32	5,487,093
3/20/2009	McCarthy Building Companies	32	32	3,491,440
2/18/2009	McCarthy Building Companies	32	32	2,825,099
12/15/2008	McCarthy Building Companies	32	32	2,302,993
6/24/2009	CIS Inc.	32	32	21,520
6/24/2009	CIS Inc.	32	32	27,960
6/18/2009	CIS Inc.	32	32	21,365
6/18/2009	CIS Inc.	32	32	27,080
5/28/2009	CIS Inc.	32	32	20,435
5/28/2009	CIS Inc.	32	32	29,092
4/23/2009	CIS Inc.	32	32	23,826
11/20/2008	CIS Inc.	32	32	19,280
5/14/2009	Cornerstone Earth Group Inc.	32	32	37,568
5/4/2009	Kleinfelder	32	32	42,456
4/17/2009	Cornerstone Earth Group Inc.	32	32	26,729
4/2/2009	Kleinfelder	32	32	42,933
				<b>29,106,934</b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

**2005 BONDS**

**INVOICES SELECTED**

**FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)**

<b>A/C 47402 CSM B14 Modernization</b>				
9/17/2008	Dell computers	19	19	88,932
9/12/2008	Dell computers	19	19	88,932
1/12/2009	Krueger International	21	21	165,925
2/2/2009	Rodan Builders Inc.	8	8	238,346
12/16/2008	Rodan Builders Inc.	8	8	261,312
12/16/2008	Rodan Builders Inc.	8	8	330,603
10/17/2008	Rodan Builders Inc.	8	8	263,178
5/28/2009	DES Architects	8	8	16,023
5/14/2009	DES Architects	8	8	22,501
1/7/2009	DES Architects	8	8	14,665
12/5/2008	Swinerton Management & Consulting	8	8	7,980
11/24/2008	Swinerton Management & Consulting	8	8	9,854
10/14/2008	Swinerton Management & Consulting	8	8	9,889
8/18/2008	Swinerton Management & Consulting	8	8	11,984
				<b>1,530,122</b>
<b>A/C 47403 CSM B16 Modernization</b>				
3/15/2009	SMCCCD - Over Head Labor	8	8	20,974
4/13/2009	Schembri Construction Co. Inc.	8	8	129,138
2/2/2009	Rodan Builders Inc.	8	8	115,501
12/16/2008	Rodan Builders Inc.	8	8	132,271
12/16/2008	Rodan Builders Inc.	8	8	169,265
				<b>567,149</b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

**2005 BONDS**

**INVOICES SELECTED**

**FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)**

<b>A/C 47404 CSM B2/3/4 Fine Arts Complex Modern</b>				
10/16/2008	Credit Card used by ITS	19	19	6,580
12/16/2008	Oberon Inc.	8	8	1,974
12/16/2008	Oberon Inc.	8	8	2,431
10/9/2008	SMCCCD Bookstore	8	8	5,854
9/12/2008	Dell Computers	8	8	4,474
1/22/2009	Credit Card used by ITS	8	8	2,479
1/8/2009	Credit Card used by ITS	8	8	2,118
9/18/2008	Credit Card used by ITS	8	8	3,326
8/25/2008	Credit Card used by ITS	8	8	2,777
3/27/2009	Netxperts Inc.	8	8	32,558
10/9/2009	SMCCCD Bookstore	8	8	100,601
9/12/2008	SMCCCD Bookstore	8	8	34,057
12/16/2008	Krueger International	8	8	19,139
12/16/2008	Krueger International	8	8	36,308
12/16/2008	Krueger International	8	8	33,712
11/5/2008	Tanaka	8	8	15,500
9/5/2008	Tanaka	8	8	10,500
9/30/2008	Keenan & Associates	8	8	53,267
11/24/2008	Swinerton Management & Consulting	8	8	24,408
10/14/2008	Swinerton Management & Consulting	8	8	24,394
8/18/2008	Swinerton Management & Consulting	8	8	32,545
3/15/2009	SMCCCD - Over Head Labor	8	8	81,191
12/16/2008	Rodan Builders Inc.	8	8	496,800
10/17/2008	Rodan Builders Inc.	8	8	537,017
8/21/2008	Rodan Builders Inc.	8	8	568,224
4/6/2009	Beverly Prior Architects	8	8	22,750
10/2/2008	Beverly Prior Architects	8	8	12,750
8/19/2008	Beverly Prior Architects	8	8	32,445
				<b>2,200,179</b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

**2005 BONDS  
INVOICES SELECTED  
FOR THE YEAR ENDED JUNE 30, 2009 (CONTINUED)**

<b>A/C 47407 CSM Coastside Shoreline Station T1</b>				
5/19/2009	Carrubba Francesco	33	33	16,402
4/21/2009	Carrubba Francesco	33	33	16,402
3/31/2009	Carrubba Francesco	33	33	16,048
3/16/2009	Carrubba Francesco	33	33	16,402
2/20/2009	Carrubba Francesco	33	33	14,062
				<b>79,315</b>
<b>A/C 47408 CSM North Gateway</b>				
11/19/2008	Noll & Tam	8	8	<b>114,268</b>
<b>A/C 47413 KCSM Projects</b>				
4/28/2009	Advanced System Group	8	8	<b>779,270</b>
<b>A/C 47415 CSM Southeast Infrastructure &amp; Yard</b>				
10/7/2008	CSW-Stuber-Stroeh Engineering Group	8, 13	8, 13	49,059
9/4/2008	CSW-Stuber-Stroeh Engineering Group	8, 13	8, 13	36,688
1/26/2009	Advance Soil Technology Inc.	8, 13	8, 13	8,223
12/8/2008	Advance Soil Technology Inc.	8, 13	8, 13	11,984
11/18/2008	Advance Soil Technology Inc.	8, 13	8, 13	15,139
				<b>121,092</b>
<b>A/C 47420 CSM B12/15/17/34 Project</b>				
2/27/2009	Keenan & Associates	8	8	133,331
5/20/2009	Cor-O-Van Moving & Storage Co.	8	8	22,583
4/17/2009	Cor-O-Van Moving & Storage Co.	8	8	37,421
3/10/2009	Cor-O-Van Moving & Storage Co.	8	8	24,987
6/4/2009	Pankow Special Projects LP	8	8	215,733
4/27/2009	Pankow Special Projects LP	8	8	82,440
				<b>516,494</b>
Total Amount of Invoices Tested				<b>\$ 52,167,534</b>
Total 2005 Bond Expenditures and Transfers Out				<b>\$ 113,523,188</b>
Percent Tested				<b>46%</b>