

**SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT**

**CAPITAL OUTLAY –
BOND FUND 2001 ELECTION
PERFORMANCE REPORT**

JUNE 30, 2007



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

Measure C 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 C Citizen's Oversight Committee, solely to review at least 25% of the expenditures of the 2001 General Obligation Bond funds for the period of July 1, 2006 through June 30, 2007 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. 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 2001 general obligation bonds were authorized at an election of the registered voters of the District held on November 6, 2001. The bonds were authorized at an issuance of \$207,000,000 principal amount for the purpose of financing the addition and modernization of school facilities. The 2001 bonds were issued in three series with principal amounts as follows: \$96,875,613 issued June 4, 2002; \$69,995,132 issued February 9, 2005; and \$40,124,660 issued April 11, 2006.
2. Total expenditures and encumbrances through June 30, 2007, were \$195,095,545.

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 2001 bond in the current year.
3. Our review of the expenditures for the period July 1, 2006, through June 30, 2007, 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 November 6, 2001. We did not request that management of the District consult with legal counsel on any expenditures 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 C Citizen's Fiscal Oversight Committee and is not intended to be and should not be used by anyone other than those specified parties.

Vavinek, Tine, Day & Co LLP

Pleasanton, California
January 11, 2008

SAN MATEO COUNTY COMMUNITY COLLEGE

**2001 BONDS
INVOICES SELECTED
FOR THE YEAR ENDED JUNE 30, 2007**

<u>Date</u>	<u>Vendor</u>	<u>Item Number in Exhibit A of Election Doc</u>	<u>Item Number in Facilities Project List</u>	<u>Location Coding</u>	<u>Amount</u>
A/C 49004 DW Prog/Proj Mgmt					
5/11/2007	Swinerton Management	1, 8	A, T	5690-1149-715000	\$ 48,782
				5690-1149-715003	43,937
				5690-1149-715004	27,847
4/24/2007	Swinerton Management	1, 8	A, T	5690-1149-715000	63,910
				5690-1149-715003	57,561
				5690-1149-715004	36,482
3/13/2007	Swinerton Management	1, 8	A, T	5690-1149-715000	47,346
				5690-1149-715003	42,642
				5690-1149-715004	27,027
2/15/2007	Swinerton Management	1, 8	A, T	5690-1149-715000	65,047
				5690-1149-715003	58,585
				5690-1149-715004	37,132
1/17/2007	Swinerton Management	1, 8	A, T	5690-1149-715000	57,880
				5690-1149-715003	52,132
				5690-1149-715004	33,041
12/15/2006	Swinerton Management	1, 8	A, T	5690-1149-715000	60,740
				5690-1149-715003	54,706
				5690-1149-715004	34,673
11/7/2006	Swinerton Management	1, 8	A, T	5690-1149-715000	68,676
				5690-1149-715003	61,853
				5690-1149-715004	39,203
10/26/2006	Swinerton Management	1, 8	A, T	5690-1149-715000	49,182
				5690-1149-715003	44,296
				5690-1149-715004	28,075
9/5/2006	Swinerton Management	1, 8	A, T	5690-1149-715000	69,805
				5690-1149-715003	62,870
				5690-1149-715004	39,847
8/15/2006	Swinerton Management	1, 8	A, T	5690-1149-715000	113,597
				5690-1149-715003	102,312
				5690-1149-715004	64,846
					\$ 1,594,032
A/C 49202 Sky Bldg 3					
11/17/2006	Robert A. Bothman, Inc.	1	A	6210-1149-71500	\$ 104,810
1/8/2007	Robert A. Bothman, Inc.	1	A	6210-1149-71500	178,124
9/26/06	B.T.Mancini Co.	12	I-L	6210-1149-71500	107,746
8/30/06	Robert A. Bothman, Inc.	1	A	6210-1149-71500	485,788
					\$ 876,469

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A/C 49203 Sky Bldg 6/7A					
3/2/2007	Hensel Phelps Construction	13	M, C	6220-1149-715003	\$ 1,088,204
1/19/2007	Hensel Phelps Construction	13	M, C	6220-1149-715003	1,196,603
12/13/2006	Hensel Phelps Construction	13	M, C	6220-1149-715003	929,263
11/30/2006	Hensel Phelps Construction	13	M, C	6220-1149-715003	1,350,307
10/6/2006	Hensel Phelps Construction	1	A	6220-1149-715003	1,061,905
8/21/2006	Hensel Phelps Construction	1	A	6220-1149-715003	1,146,204
					\$ 6,772,486
A/C 49204 Sky Bldg 7/8					
12/13/2006	John Plane Construction	1,2,5,6,7	A, B, T	6210-1149-71500	\$ 108,290
11/3/2006	John Plane Construction	1,2,5,6,7	A, B, T	6210-1149-71500	110,839
11/3/2006	John Plane Construction	1,2,5,6,7	A, B, T	6210-1149-71500	997,553
10/25/2006	John Plane Construction	1,2,5,6,7	A, B, T	6210-1149-71500	267,242
9/12/2006	John Plane Construction	1,2,5,6,7	A, B, T	6210-1149-71500	850,788
					\$ 2,334,712
A/C 49303 Can Bldg 9					
6/23/2007	S.J.Amoroso Construction	15, 35	G, II-I	6220-1149-715003	\$ 308,001
5/25/2007	S.J.Amoroso Construction	15, 35	G, II-I	6220-1149-715003	572,818
4/23/2007	S.J.Amoroso Construction	15, 35	G, II-I	6220-1149-715003	665,778
3/21/2007	S.J.Amoroso Construction	15, 35	G, II-I	6220-1149-715003	1,051,979
3/1/2007	S.J.Amoroso Construction	15, 35	G, II-I	6220-1149-715003	903,545
					\$ 3,502,120
A/C 49317 Can Landscape Upgrades					
12/11/2006	S.J.Amoroso Construction	34	II-H	6120-1149-71500	\$ 312,775
11/17/2006	S.J.Amoroso Construction	34	II-H	6120-1149-71500	397,336
10/16/2006	S.J.Amoroso Construction	34	II-H	6120-1149-71500	217,396
9/20/2006	S.J.Amoroso Construction	34	II-H	6120-1149-71500	246,703
					\$ 1,174,209
A/C 49320 Can Bldg 16-17-18					
5/2/2007	Big D Pacific Builders	2,14,20	B,F,L	6210-1149-71500	\$ 61,632
2/14/2007	Big D Pacific Builders	2,14,20	B,F,L	6210-1149-71500	256,438
1/29/2007	Big D Pacific Builders	2,14,20	B,F,L	6210-1149-71500	433,310
12/5/2006	Big D Pacific Builders	2,14,20	B,F,L	6210-1149-71500	358,084
11/7/06	Big D Pacific Builders	2,14,20	B,F,L	6210-1149-71500	195,578
					\$ 1,305,042

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A/C 49403 CSM Bldg.36					
3/2/2007	McCarthy Building	25	Q	6210-1149-715003	\$ 444,665
12/13/2006	McCarthy Building	25	Q	6210-1149-715003	103,176
12/13/2006	McCarthy Building	25	Q	6210-1149-715003	928,459
11/30/2006	McCarthy Building	25	Q	6210-1149-715003	129,196
10/25/2006	McCarthy Building	25	Q	6210-1149-715003	110,407
8/30/2006	McCarthy Building	25	Q	6210-1149-715003	265,292
8/15/2006	McCarthy Building	25	Q	6210-1149-715003	178,482
10/9/2006	McCarthy Building	25	Q	6450-1149-715003	233,097
12/13/2006	McCarthy Building	25	Q	6450-1149-715004	562,649
					<u>\$ 2,955,423</u>
A/C 49421 CSM Bldg 9					
5/2/2007	Chevron	4	T1	6210-1149-71500	\$ 386,430
5/2/2007	Chevron	14	F	6210-1149-71500	154,452
5/2/2007	Chevron	4	T1	6210-1149-71500	120,260
11/7/2006	Chevron	4	T1	6210-1149-71500	579,886
11/7/2006	Chevron	4	T1	6210-1149-71500	129,599
					<u>\$ 1,370,627</u>
Invoices Tested					\$ 21,885,120
Total Expenditures					\$ 33,708,718
Percent Tested					<u>65%</u>