

**OHLONE COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

INDEPENDENT AUDITOR'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

FOR THE YEAR ENDED JUNE 30, 2008**

OHLONE COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
For the Year Ended June 30, 2008

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**INDEPENDENT AUDITOR'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Members of the Board of Trustees
Ohlone Community College District
Fremont, California

We have performed the procedures enumerated in Attachment I, which were agreed to by Ohlone Community College District (the "District") and the Independent Bond Oversight Committee for Measure A (the "Committee"), solely to assist the Committee in evaluating District management's assertions concerning the District's compliance with the 2002 General Obligation Bonds, Series A regarding disbursement of bond funds for the period July 1, 2007 through June 30, 2008. 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 the District and the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment I, either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and conclusions reached as a result of these procedures are identified in Attachment I. Attachment II contains a listing of the transactions tested.

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

This report is intended solely for the use of Ohlone Community College District and the Independent Bond Oversight Committee for Measure A and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Perry. Smith LLP

December 10, 2008

OHLONE COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools, and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate."

**OHLONE COMMUNITY COLLEGE DISTRICT GENERAL OBLIGATION BONDS,
MEASURE A**

On March 5, 2002, the electorate of the Ohlone Community College District approved the issuance of up to \$150 million Measure A General Obligation Bonds with greater than 55% of the votes in favor. The text of the ballot language is summarized as follows:

"To finance the acquisition, construction and modernization of property and school facilities."

**OHLONE COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
PROCEDURES PERFORMED AND CONCLUSIONS**

PROCEDURES PERFORMED

- Selected a sample of 53 expenditures totaling \$25,867,553. The sample was selected to provide a representation across specific construction projects, vendors, and expenditure amounts. The audit sample represented 70% of the total expenditure value for the period July 1, 2007 through June 30, 2008. Our objective was to verify that funds were used for the acquisition, construction and modernization of property and school facilities and that funds were not spent for salaries or other administrative expenses.
- For disbursements selected above that met the District's bid threshold, our objective was to determine the District properly completed the bid process.

CONCLUSIONS

- Each expenditure tested represented valid bond expenditures, were properly charged to the location indicated, were properly coded as to the nature of the expenditure, and were determined to represent the acquisition, construction and modernization of property and school facilities and were not spent for salaries or other administrative expenses.
- For disbursements subject to the bid process, District bid procedures were properly completed.

OHLONE COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
DETAIL OF TRANSACTIONS TESTED

<u>#</u>	<u>Date</u>	<u>Description</u>	<u>Project</u>	<u>Amount</u>
1	08/13/2007	J&J Acoustics	Construction: Buildings	\$ 227,659
2	08/17/2007	Turner Construction Co.	Construction Management	208,468
3	09/05/2007	Robert A. Bothman	Construction: Sites	201,781
4	09/11/2007	SJ Amoroso Construction	Construction: Buildings	1,148,860
5	09/14/2007	Hoem-Schurba	Construction: Buildings	216,373
6	09/14/2007	Rosendin Electric	Construction: Buildings	384,358
7	09/14/2007	Avidex	Building Upgrade: Equipment	365,569
8	09/18/2007	One Work Place	Building Upgrade: Equipment	326,336
9	09/21/2007	Turner Construction Co.	Construction Management	245,851
10	09/24/2007	Best Roofing & Waterproofing	Construction: Buildings	242,325
11	09/26/2007	Valley Crest Landscaping	Construction: Sites	232,380
12	09/30/2007	SJ Amoroso Construction	Construction: Buildings	678,959
13	09/30/2007	SJ Amoroso Construction	Construction: Buildings	782,998
14	10/19/2007	Turner Construction Co.	Construction Management	171,381
15	11/14/2007	Sunpower Corp.	Construction: Buildings	1,290,422
16	11/14/2007	Valley Crest Landscaping	Construction: Sites	299,984
17	11/14/2007	Rosendin Electric	Construction: Buildings	266,286
18	11/14/2007	Rosendin Electric	Construction: Buildings	400,370
19	11/16/2007	Turner Construction Co.	Construction Management	169,205
20	11/28/2007	SJ Amoroso Construction	Construction: Buildings	1,176,590
21	11/30/2007	Turner Construction Co.	Construction Management	187,801
22	12/17/2007	Robert A Bothman	Construction: Sites	277,239
23	12/17/2007	Avidex	Building Upgrade: Equipment	196,886
24	12/18/2007	Valley Crest Landscaping	Construction: Sites	214,546
25	12/18/2007	SME Steel Contractors	Construction: Buildings	221,461
26	12/19/2007	SJ Amoroso Construction	Construction: Buildings	1,066,545
27	12/31/2007	Robert A. Bothman	Construction: Sites	367,595
28	12/31/2007	Rosendin Electric	Construction: Buildings	246,808
29	02/20/2008	SJ Amoroso Construction	Construction: Buildings	1,011,277
30	02/20/2008	SJ Amoroso Construction	Construction: Buildings	589,298
31	03/04/2008	AT & T DataComm	Building Upgrade: Equipment	206,017
32	03/04/2008	HP Direct	Building Upgrade: Equipment	205,134
33	03/04/2008	AT & T DataComm	Building Upgrade: Equipment	141,089
34	03/04/2008	HP Direct	Building Upgrade: Equipment	146,056
35	03/18/2008	HP Direct	Building Upgrade: Equipment	163,073
36	03/19/2008	SJ Amoroso Construction	Construction: Buildings	623,515
37	03/31/2008	SJ Amoroso Construction	Construction: Buildings	1,342,782
38	03/31/2008	Casey Fogli Concrete	Construction: Buildings	345,303
39	03/31/2008	One Work Place	Building Upgrade: Equipment	709,781
40	03/31/2008	One Work Place	Building Upgrade: Equipment	210,752
41	03/31/2008	One Work Place	Building Upgrade: Equipment	111,043
42	05/15/2008	J & J Acoustics	Construction: Buildings	556,605
43	05/16/2008	SJ Amoroso Construction	Construction: Buildings	1,713,474
44	05/19/2008	Match for below grade water intrusion	Construction: Transfer Out	800,000
45	05/22/2008	Gateway Company	Building Upgrade: Equipment	131,719
46	06/25/2008	SJ Amoroso construction	Construction: Buildings	1,242,786
47	06/25/2008	Rosendin Electric	Construction: Buildings	562,766
48	06/29/2008	SJ Amoroso Construction	Construction: Buildings	1,354,741
49	06/29/2008	Sewup JPA	Construction: Consultant Services	657,787
50	06/29/2008	Powerlight Corp.	Construction: Buildings	409,700
51	06/29/2008	Best Roofing & Waterproofing	Construction: Buildings	415,510
52	06/29/2008	Walters & Wolf	Construction: Buildings	281,200
53	06/29/2008	Avidex	Building Upgrade: Equipment	121,109
				<u>\$ 25,867,553</u>