

**OHLONE COMMUNITY COLLEGE DISTRICT  
MEASURE A GENERAL OBLIGATION BONDS  
INDEPENDENT AUDITOR'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED JUNE 30, 2009**

**OHLONE COMMUNITY COLLEGE DISTRICT  
MEASURE A GENERAL OBLIGATION BONDS  
For the Year Ended June 30, 2009**

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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, 2008 through June 30, 2009. 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 9, 2009

**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 40 expenditures totaling \$13,888,957. The sample was selected to provide a representation across specific construction projects, vendors, and expenditure amounts. The audit sample represented 78% of the total expenditure value for the period July 1, 2008 through June 30, 2009. 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.

**OH LONE 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	07/12/2008	Lucky Lofton	Bond Management	\$ 14,520
2	08/13/2008	S.J. Amoroso Construction Co.	Construction Buildings	1,362,051
3	08/19/2008	One Work Place	Building Upgrade: Equipment	23,847
4	09/30/2008	S.J. Amoroso Construction Co.	Construction Buildings	1,477,053
5	09/30/2008	S.J. Amoroso Construction Co.	Construction Buildings	1,272,976
6	09/30/2008	Fugro West, Inc.	Design Consultants	11,909
7	09/30/2008	One Work Place	Building Upgrade: Equipment	18,882
8	11/12/2008	TBP Architecture	Architectural Services	2,611
9	11/12/2008	Cal Coast Telecom	Building Upgrade: Equipment	1,500
10	11/14/2008	S.J. Amoroso Construction Co.	Construction Buildings	1,350,611
11	12/15/2008	S.J. Amoroso Construction Co.	Construction Buildings	1,085,596
12	12/15/2008	Sehi Computer Products	Building Upgrade: Equipment	2,121
13	12/31/2008	S.J. Amoroso Construction Co.	Construction Buildings	1,050,170
14	12/31/2008	Consolidated CM, Inc.	Construction Management	41,789
15	12/31/2008	Freedom Scientific	Building Upgrade: Equipment	1,633
16	12/31/2008	Salary for Mark Robbin	Bond Management	10,317
17	01/05/2009	Fugro West, Inc.	Design Consultants	5,571
18	02/09/2009	Trayer Engineering Corp.	Electrical	1,721
19	02/09/2009	TBP Architecture	Architectural Services	5,750
20	02/23/2009	S.J. Amoroso Construction Co.	Construction Buildings	1,054,939
21	02/25/2009	One Work Place	Building Upgrade: Equipment	18,766
22	02/25/2009	Hewlett-Packard Co.	Building Upgrade: Equipment	6,525
23	03/20/2009	Fugro West, Inc.	Design Consultants	2,168
24	03/20/2009	TBP Architecture	Architectural Services	9,302
25	03/25/2009	S.J. Amoroso Construction Co.	Construction Buildings	1,154,925
26	03/31/2009	TBP Architecture	Architectural Services	14,747
27	04/12/2009	S.J. Amoroso Construction Co.	Construction Buildings	1,361,300
28	04/21/2009	Consolidated CM, Inc.	Construction Management	41,921
29	05/12/2009	Hewlett-Packard Co.	Building Upgrade: Equipment	105,994
30	05/14/2009	S.J. Amoroso Construction Co.	Construction Buildings	641,184
31	05/26/2009	Torrey Point	Building Upgrade: Equipment	7,000
32	05/27/2009	TBP Architecture	Architectural Services	2,611
33	05/27/2009	TBP Architecture	Architectural Services	1,400
34	06/17/2009	S.J. Amoroso Construction Co.	Construction Buildings	658,725
35	06/30/2009	S.J. Amoroso Construction Co.	Construction Buildings	1,010,256
36	06/30/2009	Fugro West, Inc.	Design Consultants	3,455
37	06/30/2009	Consolidated CM, Inc.	Construction Management	38,709
38	06/30/2009	TBP Architecture	Architectural Services	6,250
39	06/39/2009	TBP Architecture	Architectural Services	3,105
40	06/30/2009	TBP Architecture	Architectural Services	5,047
				<u>\$ 13,888,957</u>