PERALTA
COMMUNITY COLLEGE DISTRICT

MEASURE A GENERAL OBLIGATION BONDS

FINANCIAL AUDIT
AND
AGREED-UPON PROCEDURES REPORT

JUNE 30, 2009

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

JUNE 30, 2009

CONTENTS

INDEPENDENT AUDITORS' REPORT 1

FINANCIAL STATEMENTS

Balance Sheet - Modified Accrual Basis 2

Statement of Revenues, Expenditures, and Change in Fund Balance - Modified Accrual Basis 3

Notes to Financial Statements 4

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* 8

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Financial Statement Findings and Recommendations 10

Summary Schedule of Prior Audit Findings 12

AGREED-UPON PROCEDURES' REPORT 13

PERALTA
COMMUNITY COLLEGE DISTRICT

MEASURE A GENERAL OBLIGATION BONDS

FINANCIAL AUDIT

JUNE 30, 2009

Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT

Peralta Community College District
Board of Trustees and Independent
Citizens' Oversight Committee
Oakland, California

We have audited the accompanying financial statements of the Measure A Fund of Peralta Community College District (the District) as of June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 of the Notes to Financial Statements, the financial statements present only the Measure A Fund and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2009, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, as discussed in Note 2 of the Notes to Financial Statements, the Measure A Fund's financial statements are prepared on the modified accrual basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position - modified accrual basis of the Measure A Fund of Peralta Community College District as of June 30, 2009, and the results of its operations - modified accrual basis for the year then ended, in conformity with the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2010, on our consideration of the District's internal control over financial reporting for the Measure A Fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and is important for assessing the results of our audit.

Vavrinek, Trine, Day & Co. LLP

Rancho Cucamonga, California
November 30, 2010

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PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

BALANCE SHEET - MODIFIED ACCRUAL BASIS
JUNE 30, 2009

ASSETS	
Investments	$ 86,587,151
Due from District General Fund	25,000,000
Total Assets	$ 111,587,151
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable and accrued liabilities	$ 2,577,220
FUND BALANCE	
Fund Balance	
Unreserved	
Designated	109,009,931
Total Liabilities and Fund Balance	$ 111,587,151

See the accompanying notes to financial statements.

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS FOR THE YEAR ENDED JUNE 30, 2009

REVENUES	
Local revenues	$ 3,005,979
EXPENDITURES	
Classified salaries	296,593
Employee benefits	123,733
Supplies and books	56,329
Services and operating expenditures	19,329,167
Capital outlay	16,349,528
Total Expenditures	36,155,350
EXCESS OF EXPENDITURES OVER REVENUES	(33,149,371)
FUND BALANCE, BEGINNING OF YEAR	142,159,302
FUND BALANCE, END OF YEAR	$ 109,009,931

See the accompanying notes to financial statements.

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES

The Measure A General Obligation Bonds (the Measure A Fund) is a governmental fund of Peralta Community College District (the District). This fund is used to account for the activity of the Proposition 39 Measure A General Obligation Bonds approved by the voters of the District. These financial statements present only the Measure A Fund and do not purport to, and do not, present fairly the financial position of the District and the changes in its financial position in conformity with accounting standards generally accepted in the United States of America.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Financial Statement Presentation

The financial statements of the Measure A Fund have been prepared on the modified accrual basis of accounting. The statement of activities is a statement of financial activities related to the current reporting period. Using this method, revenues are recognized when they are both measurable and available, and expenses are recognized when goods are received or services are rendered.

Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the reporting date, and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capital Assets and Long-Term Obligations

The accounting and reporting treatment applied to the capital assets and long-term obligations associated with the Measure A Fund are determined by its measurement focus. The Measure A Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of "available spendable resources". Thus, the capital assets and long-term obligations associated with the Measure A Fund are accounted for in the basic financial statements of the Peralta Community College District.

NOTE 3 - INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Summary of Investments

Investments as of June 30, 2009, consist of the following:

	Reported Amount
County Pool - Alameda	$ 86,587,151

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

Investment Type	Fair Value	Weighted Average Maturity in Days
County Pool - Alameda	$ 86,981,171	315

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

Investment Type	Fair Value	Minimum Legal Rating	Rating June 30, 2009
County Pool - Alameda	$ 86,981,171	None	Not rated

NOTE 4 - INTERFUND TRANSACTIONS

Interfund Receivables and Payables (Due to/Due From)

Balances owing between the General Fund and Bond fund at year end were $25,000,000. The balances result from the Measure A Bond fund providing short-term cash flow to the General Fund of the District for operational needs.

NOTE 5 - ACCOUNTS PAYABLE

The accounts payable balance at June 30, 2009, represents amounts owed to vendors for both ongoing and completed construction projects in the amount of $2,577,220.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 6 - FUND BALANCE

Fund balance is composed of the following element:

Unreserved	
Designated	$ 109,009,931

NOTE 7 - COMMITMENTS AND CONTINGENCIES

The District is involved with various long-term construction and renovation projects throughout the four college campuses and the District Office. The projects are in various stages of completion and are funded primarily through the voter-approved general obligation bonds.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Peralta Community College District
Board of Trustees and Independent
Citizens' Oversight Committee
Oakland, California

Compliance

We have audited the accompanying balance sheet and statement of revenues, expenditures, and change in fund balance for the Measure A Fund of Peralta Community College District (the District) for the year ended June 30, 2009, and have issued our report thereon dated November 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Peralta Community College District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Peralta Community College District's internal control over the Measure A Fund's financial reporting. Accordingly, we do not express an opinion on the effectiveness of Peralta Community College District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses as items 09-1 through 09-3.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Peralta Community College District's Measure A Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Peralta Community College District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Peralta Community College District's responses and, accordingly, we express no opinion.

This report is intended solely for the information and use of the Board of Trustees, Audit Committee, District Management, and the Citizens' Oversight Committee and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co LLP

Rancho Cucamonga, California
November 30, 2010

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2009

The following findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

09-1 INTERFUND BORROWING

Finding

Material Weakness - The District's General Fund borrowed $25 million from the Measure A General Obligation Bond Fund for cash flow purposes of paying operating expenses of the District. The District has been unable to provide supporting documentation that such a borrowing is allowable under compliance with the requirements of Proposition 39. This amount was repaid in July 2009 with interest of approximately $78,000.

Recommendation

The District should take all necessary means to ensure that an interfund borrowing for cash flow purposes of paying operating expenses of the District is allowable under compliance with the requirements of Proposition 39.

District Response

Education Code 42603 states, "The governing board of any school district may direct that monies held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriations or be considered income to the borrowing fund or account." The Alameda County Office of Education, similar to many other counties, interprets this citation as being applicable to community colleges, as well as K-12 districts. The District believes that such practice is in compliance with all applicable codes and statues governing community college operations. Beginning July 1, 2010, prior to the transfer of any bond funds allowed for under *Education Code* 42603, the District will obtain a written legal opinion as to the permissibility of such transfer.

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2009

09-2 ACCOUNTS PAYABLE

Finding

Material Weakness - The District's closing process for the year ended June 30, 2009, did not include adequate oversight and monitoring of cut-off procedures associated with the accounts payable accounts. Retention balances owed to contractors for services rendered were not properly accrued as liabilities. As a result of the audit procedures applied to the cut-off process, an adjustment was proposed and accepted by management to decrease fund balance in the amount of $2,577,220.

Recommendation

The District should develop a year-end closing process that allows for the review of accounts payable for proper cut-off, accuracy, and reasonableness.

District Response

The District will institute adequate controls over the year-end closing processing to ensure that all valid accruals have been included within the financial activity. The District will provide training of District staff to ensure sound accounting principles are followed.

09-3 FUND BALANCE

Finding

Material Weakness - The District did not post prior year audit adjustments to the Measure A Fund. An adjustment to beginning fund balance of $3,044,749 was necessary to reconcile beginning fund balance to the prior year audited amount.

Recommendation

The District must post all approved audit adjustments in a timely manner.

District Response

The District will post all approved audit adjustments after the audited financial statements are reviewed and approved.

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BONDS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2009

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's schedule of audit findings and questioned costs.

08-1 ACCOUNTS PAYABLE

Finding

Material Weakness - The District's closing process for the year ended June 30, 2008, did not include adequate oversight and monitoring of cut-off procedures associated with the accounts payable accounts. Retention balances owed to contractors for services rendered were not properly accrued as liabilities. As a result of the audit procedures applied to the cut-off process, an adjustment was proposed and accepted by management to decrease fund balance in the amount of $3,044,749.

Recommendation

The District should develop a year-end closing process that allows for the review of accounts payable for proper cut-off, accuracy, and reasonableness.

Current Status

Not implemented. See current year finding 09-2.

08-2 FUND BALANCE

Finding

Significant Deficiency - The District did not post prior year audit adjustments to the Measure A Fund. An adjustment to beginning fund balance of $1,244,853 was necessary to reconcile beginning fund balance to the prior year audited amount.

Recommendation

The District must post all approved audit adjustments in a timely manner.

Current Status

Not implemented. See current year finding 09-3.

PERALTA
COMMUNITY COLLEGE DISTRICT

MEASURE A GENERAL OBLIGATION BONDS

AGREED-UPON PROCEDURES REPORT

JUNE 30, 2009

Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Peralta Community College District
Board of Trustees and Independent
Citizens' Oversight Committee
Oakland, California

We have performed the Agreed-Upon Procedures enumerated in Exhibit A, which were agreed to by the management of the Peralta Community College District (the District) for the sole purpose of determining compliance with Measure A General Obligation Bond requirements for the year ending June 30, 2009. The District's management is responsible for maintaining compliance with Proposition 39 requirements. This engagement to perform Agreed-Upon Procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit A either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the results are described within this report as Exhibit B.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion relating to the matters included in the Agreed-Upon Procedures. 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 use of the Peralta Community College District Board of Trustees, Audit Committee, Independent Citizens' Oversight Committee, and District management and is not intended to be and should not be used by anyone other than those specified parties.

Vavrinek, Trine, Day & Co. LLP

Rancho Cucamonga, California
November 30, 2010

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EXHIBIT A

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BOND

AGREED-UPON PROCEDURES
JUNE 30, 2009

A. Verify the proceeds of Measure A Bond Funds were deposited in total into the District's accounts and accounted for within the District's financial statements in accordance with generally accepted accounting principles. We will obtain the settlement statement for new bond issuances during the period July 1, 2008 through June 30, 2009, and verify the amounts deposited into the building and bond interest and redemption funds are appropriate.

B. Verify the expenditure of funds have been accounted for separately in the accounting records of the District to allow for transparency and accountability of the expenditures.

C. Select a minimum sample size of 40 percent of all expenditures charged to the Measure A General Obligation Bond Fund for the period July 1, 2008 through June 30, 2009. Verify that the funds have been expended in compliance with the purpose that was specified to the registered voters of the District through election materials, District resolution and project budgets, and the District's Bond Master Plan.

D. Prepare a schedule of all costs incurred from inception through June 30, 2009, by project, from the Measure A General Obligation Bond funding. This schedule will include the project budget compared to the actual expenditure.

E. Verify State and District policies were followed in awarding bids and expenditure of Bond funds through comparing the bid procedures with established, approved District policies and guidance from the State Chancellor's Office and Education Codes.

EXHIBIT B

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BOND

AGREED-UPON PROCEDURES
JUNE 30, 2009

Agreed-Upon Procedure (A)

Procedure

Verify the proceeds of Measure A Bond Funds were deposited in total into the District's accounts and accounted for within the District's financial statements in accordance with generally accepted accounting principles. We will obtain the settlement statement for new bond issuances during the period July 1, 2008 through June 30, 2009, and verify the amounts deposited into the building and bond interest and redemption funds are appropriate.

Results

There were no proceeds received during the period of July 1, 2008 through June 30, 2009.

Agreed-Upon Procedure (B)

Procedure

Verify the expenditure of funds have been accounted for separately in the accounting records of the District to allow for transparency and accountability of the expenditures.

Results

Expenditures of Bond funds have been accounted for in a separate fund in the general ledger of the District. Supporting backup documentation for expenditure of funds selected within Agreed-Upon Procedure (C) for the Measure A General Obligation Bond Fund was compared to accounting records of the District without exception.

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BOND

AGREED-UPON PROCEDURES
JUNE 30, 2009

Agreed-Upon Procedure (C)

Procedure

Select a minimum sample size of 40 percent of all expenditures charged to the Measure A General Obligation Bond Fund for the period July 1, 2008 through June 30, 2009. Verify that the funds have been expended in compliance with the purpose that was specified to the registered voters of the District through election materials, District resolution and project budgets, and the District's Bond Master Plan.

Results

We examined 46 percent of all expenditures charged to the Measure A Bond Funds. Project expenditures appear to be in compliance as detailed in the Bond Initiative documents placed on the June 6, 2006, Local Election Ballot. All of the expenditures selected were approved by the Board in accordance with the "budget and needs allocation for 2008-2009". All expenditures selected were derived from the budget and needs allocation for 2008-2009 as certified by the Vice Chancellor of General Services.

Agreed-Upon Procedure (D)

Procedure

Prepare a schedule of all costs incurred from inception through June 30, 2009, by project, from the Measure A General Obligation Bond funding. This schedule will include the project budget compared to the actual expenditure.

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BOND

AGREED-UPON PROCEDURES
JUNE 30, 2009

Results

Cost Center	Cost Center Description	Budget	Inception-to-Date Expenses June 30, 2009
0000	Capital Program Support Services	$ 61,328,892	$ 25,250,004
2301	Laney Art Building Instructional Equipment	927,313	372,318
2302	Peralta's Sustainability - Environment	155,700	160,350
2303	Merritt Short-Term Construction Project	8,316,249	3,009,927
2304	COA Short-Term to Mid-Term Project Management Services	216,344	214,206
2305	Laney Short-Term to Mid-Term Project Management Services	1,093,106	767,605
2306	Merritt Short-Term to Mid-Term Project Management Services	100,340	100,340
2307	District Short-Term to Mid-Term Project Management Services	307,400	297,425
2308	COA Short-Term to Mid-Term Projects	488,324	469,581
2309	Laney Short-Term to Mid-Term Projects	600,000	596,285
2310	Merritt Short-Term to Mid-Term Projects	588,712	345,768
2311	Project Controls Implementation	281,398	276,807
2312	Upgrade Emergency Blue Phone System	285,813	285,813
2313	Furniture and Millwork for PCCD Conference Room	132,221	126,853
2314	Laney Short-Term Construction Projects	25,285,902	15,197,031
2315	COA Short-Term Construction Project	8,172,962	4,971,914
2316	Re-Paving Parking Lots at COA, Laney, and Merritt	1,310,433	1,285,992
2317	Facility Consulting and Energy Management	83,322	80,322
2318	Modernize Laney College Student Center	1,708,500	480,943
2319	Facilities Planning Services	139,500	124,566
2320	COA Sidewalk Replacement	2,720,719	2,616,548
2321	District Center Renovation Phase III	1,553,895	1,244,699
2322	Laney Beginners Inn Culinary Kitchen	7,534,932	7,215,284
2323	BCC Short-Term Construction Projects	1,364,250	412,027
2324	Merritt Library/Learning Center Renovation	6,021,430	484,669
2325	District-Wide Elevator Cabs, Controls, and Finish Upgrades	250,000	13,689
2326	Upgrades - Sidewalk and Lighting District Administration	531,772	505,496
2327	COA Roof Walkway Waterproofing and Repairs Buildings C and D	750,000	34,018
2328	District-Wide Security System Upgrade	4,315,852	342,565
2329	Flooring, Lighting, Painting and Ceiling	1,235,734	1,399
2330	Building G - Weight Room and Locker Room Modifications	773,594	172,050
2331	Ductwork Cleaning and Equipment Renovation	802,387	-
2332	Miscellaneous Restroom Upgrades	775,354	4,904
2333	Miscellaneous Renovations	1,428,223	24,990
2334	District-Wide Way Finding and Room Identification	1,595,610	1,100,034
2335	Project Budget for Built-Out Project	3,323,061	896,006

PERALTA COMMUNITY COLLEGE DISTRICT
MEASURE A GENERAL OBLIGATION BOND

AGREED-UPON PROCEDURES
JUNE 30, 2009

Results, Continued

Cost Center	Cost Center Description	Budget	Inception-to-Date Expenses June 30, 2009
2336	Interim Housing Portables and Site Preparation	$ 775,000	$ 342,779
2337	Recycling Program Equipment District-Wide	337,763	237,640
2338	Laney Athletic Complex Baseball and Multi-Purpose	20,000,158	263,876
2339	Master Planning for District-Wide Facilities	2,777,717	2,709,037
2340	Parking Meters for COA, Laney, and Merritt	299,620	298,922
2341	COA Building A Renovation	4,153,381	3,212,069
2343	GSA Lot Lighting, Walkway Restoration	1,332,022	162,944
2344	Renewable Energy Projects District-Wide	2,008,000	1,917,296
2345	860 Atlantic Ave Swing Space for COA	4,384,000	109,309
2346	HVAC for ITE Data Processing	346,500	325,072
2347	District-Wide Paving Allocation	712,209	178,252
2348	ADA Renovation at Laney College	293,332	73,032
		$ 183,918,946	$ 79,312,656

Agreed-Upon Procedure (E)

Procedure

Verify State and District policies were followed in awarding bids and expenditure of Bond funds through comparing the bid procedures with established, approved District policies and guidance from the State Chancellor's Office and Education Codes.

Results

Twelve bid packages were selected for verification for adherence to State and District policies in accordance with the awarding of bids and approval of Measure A General Obligation Bond Fund expenditures through guidance from the State Chancellor's Office and applicable Education Codes, as well as District Board policies without exception.