

OHLONE COMMUNITY COLLEGE DISTRICT

YEAR ENDED JUNE 30, 2005

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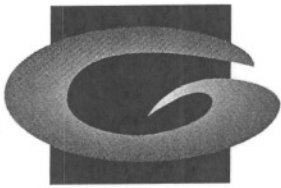
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OHLONE COMMUNITY COLLEGE DISTRICT

Fremont, California

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

YEAR ENDED JUNE 30, 2005



Gilbert Associates, Inc.
CPAs and Advisors

**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 the Procedures and Conclusion section, which were agreed to by the 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, 2004 through June 30, 2005. This agreed-upon procedures engagement was performed in accordance with 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 the Procedures and Conclusion sections, 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 Procedures and Conclusion section.

We were not engaged to, and did not, perform an examination, the objective of which would be an expression of an opinion of 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.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.

October 28, 2005

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OHLONE COMMUNITY COLLEGE DISTRICT PROCEDURES PERFORMED AND CONCLUSIONS

PROCEDURES PERFORMED

- Selected a sample of fifty expenditures totaling \$2,781,340. The sample was selected to provide a representation across specific construction projects, vendors, and expenditure amounts. The audit sample represented 54% of the total expenditure value. 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.
- Obtained an understanding of the system used by the District for monitoring project expenditures and reviewed expenditures for appropriate compliance with the system.
- Determined the roles and responsibilities of key project personnel at the District and select external consultants who are involved with the Bond project through an interview process. The interview process was designed to gather information about the scope and goals of the Bond project along with a detailed description of the supporting processes – such as planning, procurement, invoicing, construction management and project management. The following District employees were interviewed:

District Administrative Personnel and Staff

- Ms. Deanna Walston – Vice President of Admin Business Services
- Ms. Joanne Schultz – Executive Dean of Business Services
- Ms. Arti Damani – Bond Accountant
- Ms. Marian Castenada – Procurement

District Facilities Personnel

- Mr. Simon Barros – Facilities Manager

Stegeman and Kastner, Inc.

- Mr. Don Eichelberger – Bond Project Manager

CONCLUSION

- 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.

**OHLONE COMMUNITY COLLEGE DISTRICT
 AGREED-UPON PROCEDURES REPORT
 ATTACHMENT 1**

Selected Transaction				
#	Date	Description	Program/Dept	Amt
1	3/31/2005	Walsh Electronics Systems	Security/Safety Cameras	79,802.10
2	12/13/2004	Coast Business Communication	Phase A: New Equipment	32,225.00
3	3/25/2005	Corlett, Skaer & Devoto Architecture	Architectural Services	4,410.13
4	2/23/2005	TBP Architecture	Architectural Services	42,003.06
5	3/15/2005	Division of the State Architecture	Permits/Plan Check Fee	251,465.70
6	2/23/2005	Peninsula Digital Imaging	Materials & Supplies	8,357.63
7	4/27/2005	MBT Architecture	Architectural Services	248,098.34
8	8/31/2004	Treadwell and Rollo	Design Consultants	28,329.08
9	2/2/2005	Jerry Haag	Design Consultants	29,396.55
10	2/23/2005	Turner Construction	Construction Management	67,000.00
11	3/16/2005	Turner Construction	Construction Management	114,000.00
12	4/27/2005	Alliance Roofing	Construction: Sites	34,606.70
13	2/16/2005	Stageman and Kastner, Inc	Bond Program Management	20,060.00
14	9/29/2004	Vega Engineering, Inc.	Architectural Services	17,168.00
15	9/14/2004	Dex Systems Engineering	Architectural Services	9,280.00
16	2/16/2005	RGA Environmental, Inc	Design Consultants	2,846.00
17	2/2/2005	MBT Architecture	Architectural Services	328,365.45
18	9/21/2001	Stageman and Kastner, Inc	Bond Program Management	19,040.00
19	12/14/2004	TBP Architecture	Architectural Services	37,450.63
20	8/11/2004	MBT Architecture	Architectural Services	167,792.00
21	12/13/2004	LSA Associates	Design Consultants	4,649.52
22	3/25/2005	Conger Moss Guillard	Design Consultants	2,690.00
23	3/25/2005	Treadwell and Rollo	Plans and Drawings: Sites	10,063.50
24	2/23/2005	Architectural Energy Corporation	Testing Inspection	3,756.25
25	2/2/2005	Alliance Roofing	Construction: Sites	14,880.50
26	4/13/2005	Stageman and Kastner, Inc	Bond Program Management	19,241.03
27	5/11/2005	Martin Scott	Inspector of Records	1,000.00
28	5/4/2005	Vega Engineering, Inc.	Architectural Services	2,146.00
29	11/17/2004	MBT Architecture	Architectural Services	239,962.10
30	2/23/2005	TBP Architecture	Architectural Services	33,199.44
31	5/11/2005	Walsh Electronics Systems	Security/Safety Cameras	101,792.70
32	5/25/2005	TBP Architecture	Design Consultants	6,150.55
33	5/4/2005	RGA Environmental, Inc	Design Consultants	4,035.00
34	5/11/2005	TBP Architecture	Design Consultants	10,895.61
35	5/11/2005	TBP Architecture	Architectural Services	33,110.61
36	5/25/2005	Associated Power Solutions	Design Consultants	1,900.00
37	5/11/2005	Hanson Bridgett	Land Purchase	1,080.00
38	5/11/2005	Peninsula Digital Imaging	Materials & Supplies	2,146.27
39	11/17/2004	MBT Architecture	Architectural Services	36,485.05
40	3/25/2005	MBT Architecture	Architectural Services	291,880.40
41	5/4/2005	Jerry Haag	Design Consultants	28,081.21
42	5/11/2005	Turner Construction	Construction Management	99,000.00
43	4/27/2005	MBT Architecture	Architectural Services	168,824.00
44	5/25/2005	Timothy Cook	Construction: Sites	6,844.00
45	6/15/2005	Consolidated Engineering Lab	Security/Safety Cameras	765.29
46	6/22/2005	Walsh Electronics Systems	Security/Safety Cameras	45,398.70
47	6/29/2005	Vega Engineering, Inc.	Security/Safety Cameras	2,146.00
48	6/29/2005	Robbins Sport Floors	Gym Floor	5,850.00
49	6/8/2005	TBP Architecture	Architectural Services	57,729.61
50	6/22/2005	Architectural Energy Corporation	Testing Inspection	3,940.00
				<u>\$ 2,781,340</u>