SAN FRANCISCO
COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

FINANCIAL AUDIT
AND
AGREED-UPON PROCEDURES REPORT

JUNE 30, 2009
SAN FRANCISCO
COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

FINANCIAL AUDIT

JUNE 30, 2009
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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Citizens' Oversight Committee
San Francisco Community College District
San Francisco, California

We have audited the accompanying financial statements of the General Obligation Bond Funds (Election of 2001, Series A, B, and C and Election of 2005, Series A and B) (the Bond Funds) of San Francisco 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 Bond Funds 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 Bond Funds' 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 Bond Funds of San Francisco 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 March 17, 2010, on our consideration of the District's internal control over financial reporting for the Bond Funds 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
March 17, 2010
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
GENERAL OBLIGATION BOND FUNDS  
(ELECTION OF 2001, SERIES A, B, AND C  
AND ELECTION OF 2005, SERIES A AND B)  

BALANCE SHEET - MODIFIED ACCRUAL BASIS  
JUNE 30, 2009

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2001 GO Bonds</th>
<th>2005 GO Bonds</th>
<th>Total GO Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$10,901,032</td>
<td>$102,629,622</td>
<td>$113,530,654</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>45,281</td>
<td>16,148,368</td>
<td>16,193,649</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>-</td>
<td>114,810</td>
<td>114,810</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$10,946,313</strong></td>
<td><strong>$118,892,800</strong></td>
<td><strong>$129,839,113</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND FUND BALANCE</th>
<th>2001</th>
<th>2005</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>LIABILITIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$759,845</td>
<td>$19,942,333</td>
<td>$20,702,178</td>
</tr>
<tr>
<td>FUND BALANCE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Balances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unreserved</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designated</td>
<td>10,186,468</td>
<td>98,950,467</td>
<td>109,136,935</td>
</tr>
<tr>
<td><strong>Total Liabilities and</strong></td>
<td><strong>$10,946,313</strong></td>
<td><strong>$118,892,800</strong></td>
<td><strong>$129,839,113</strong></td>
</tr>
<tr>
<td><strong>Fund Balance</strong></td>
<td><strong>$10,946,313</strong></td>
<td><strong>$118,892,800</strong></td>
<td><strong>$129,839,113</strong></td>
</tr>
</tbody>
</table>

See the accompanying notes to financial statements.
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT  
GENERAL OBLIGATION BOND FUNDS  
(ELECTION OF 2001, SERIES A, B, AND C  
AND ELECTION OF 2005, SERIES A AND B)  

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

<table>
<thead>
<tr>
<th></th>
<th>2001 Series A, B, C GO Bonds</th>
<th>2005 Series A, B GO Bonds</th>
<th>Total GO Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State revenues</td>
<td>$73,300</td>
<td>$28,086,451</td>
<td>$28,159,751</td>
</tr>
<tr>
<td>Local revenues</td>
<td>27,093,977</td>
<td>7,659,268</td>
<td>34,753,245</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>27,167,277</td>
<td>35,745,719</td>
<td>62,912,996</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**     |                             |                           |               |
| Salaries and benefits| 27,654                     | 688,511                   | 716,165       |
| Professional services and other operating expenditures | 101,678 | 289,736 | 391,414 |
| Capital outlay       | 7,540,912                   | 68,511,819                | 76,052,731    |
| **Total Expenditures** | 7,670,244            | 69,490,066                | 77,160,310    |

| **EXCESS OF REVENUES OVER (UNDER) EXPENDITURES** | 19,497,033 | (33,744,347) | (14,247,314) |

| **OTHER FINANCING SOURCES (USES)** |                             |                           |               |
| Operating transfers out | (23,579,951) | (9,379,376) | (32,959,327) |
| Other sources | - | 1,463,047 | 1,463,047 |
| Other uses | - | 1,550 | 1,550 |
| **Total Other Financing Sources (Uses)** | (23,579,951) | (7,914,779) | (31,494,730) |

| **EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES** | (4,082,918) | (41,659,126) | (45,742,044) |

| **FUND BALANCE, BEGINNING OF YEAR** | 14,269,386 | 140,609,593 | 154,878,979 |
| **FUND BALANCE, END OF YEAR** | $10,186,468 | $98,950,467 | $109,136,935 |

See the accompanying notes to financial statements.
NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES

The General Obligation Bond Funds (Funds 43 and 44) (the Bond Funds) are governmental funds of San Francisco Community College District (the District). These funds are used to account for the activity of the Proposition 39 General Obligation Bonds approved by the voters of the District and matching funds from the California State System's Office. These financial statements present only the Bond Funds 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 Bond Funds have been prepared on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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 Liabilities

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the Bond Funds are determined by its measurement focus. The Bond Funds are 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 liabilities associated with the Bond Funds are accounted for in the basic financial statements of the San Francisco Community College District.
NOTE 3 - DEPOSITS AND 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.

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:

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

Summary of Deposits and Investments

Deposits and investments as of June 30, 2009, consist of the following:

<table>
<thead>
<tr>
<th>Deposits and Investments</th>
<th>Reported Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand and in banks</td>
<td>$ 12,703,950</td>
</tr>
<tr>
<td>Investment with county treasury - San Francisco County</td>
<td>99,136,226</td>
</tr>
<tr>
<td>Investment with fiscal agent</td>
<td>1,690,478</td>
</tr>
<tr>
<td>Total Deposits and Investments</td>
<td>$ 113,530,654</td>
</tr>
</tbody>
</table>
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 primarily investing in the County Investment Pool.

Specific Identification

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:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Fair Value</th>
<th>Maturity Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Pool - San Francisco County</td>
<td>$99,136,226</td>
<td>576*</td>
</tr>
<tr>
<td>Bank of the West Money Market Funds</td>
<td>$1,690,478</td>
<td>7/1/09</td>
</tr>
<tr>
<td>Total</td>
<td>$100,826,704</td>
<td></td>
</tr>
</tbody>
</table>

* Weighted average days to maturity.

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. The District's investment in the County Pool is not required to be rated, nor has it been rated as of June 30, 2009. 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.

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Fair Value</th>
<th>Minimum Legal Rating</th>
<th>Rating June 30, 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Pool - San Francisco County</td>
<td>$99,136,226</td>
<td>Not required</td>
<td>Not rated</td>
</tr>
<tr>
<td>Bank of the West Money Market Funds</td>
<td>$1,690,478</td>
<td>Not required</td>
<td>Aaa</td>
</tr>
<tr>
<td>Total</td>
<td>$100,826,704</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
NOTE 4 - ACCOUNTS RECEIVABLE

Receivables at June 30, 2009, consist of the following:

<table>
<thead>
<tr>
<th>State</th>
<th>$15,895,272</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>298,377</td>
</tr>
<tr>
<td><strong>Total Receivables</strong></td>
<td><strong>$16,193,649</strong></td>
</tr>
</tbody>
</table>

NOTE 5 - ACCOUNTS PAYABLE

The accounts payable at June 30, 2009, in the amount of $20,702,178 represents amounts owed to vendors for both ongoing and completed construction projects.

NOTE 6 - TRANSFERS

The Bond Funds transferred $31,496,280 to the Debt Service Fund for current year principal and interest payments.

NOTE 7 - FUND BALANCE

Fund balance is composed of the following element:

| Unreserved | $109,136,935 |

NOTE 8 - COMMITMENTS AND CONTINGENCIES

As of June 30, 2009, the District was committed under various capital expenditure purchase agreements for bond projects totaling approximately $67 million.

Investigation

The District is involved in an ongoing investigation conducted by the San Francisco District Attorney's Office for the improper utilization of public funds belonging to the District. At this time, management is not specifically aware that the investigation and subsequent complaint directly involve transactions which were, or should have been, processed through the Bond Funds.
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

Board of Trustees
Citizens' Oversight Committee
San Francisco Community College District
San Francisco, California

We have audited the accompanying balance sheet and statement of revenues, expenditures, and changes in fund balance for the General Obligation Bond Funds (Election of 2001, Series A, B, and C and Election of 2005, Series A and B) (the Bond Funds) of San Francisco Community College District (the District) as of and for the year ended June 30, 2009, and have issued our report thereon dated March 17, 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 San Francisco Community College District's internal control over the Bond Funds' financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Bond Funds' financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Francisco Community College District's internal control over the Bond Funds' financial reporting. Accordingly, we do not express an opinion on the effectiveness of the San Francisco Community College District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's Bond Funds' financial statements that is more than inconsequential will not be prevented or detected by the District's internal controls.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the Bond Funds' financial statements will not be prevented or detected by the District's internal controls.
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Francisco Community College District's Bond Funds' 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.

This report is intended solely for the information and use of the Board of Trustees, 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.

Rancho Cucamonga, California
March 17, 2010
None reported.
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.

2008-1  ACCRUAL ACCOUNTS

Finding

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 accrual 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 procedures, an adjustment was proposed and accepted by management to decrease fund balance in the amount of $723,876.

Recommendation

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

Current Status

Implemented.

2008-2  COMPETITIVE BIDDING PROCESS

Finding

The Facilities Office did not maintain adequate supporting documentation to support the selection of the lowest responsible bidder through a competitive bidding process. We reviewed a sample of ten bid packages, and seven out of the ten bid packages did not contain adequate supporting documentation to support the selection of the lowest responsible bidder. For example, the file did not contain a copy of the bid list; a copy of the advertisement and/or other public notices; a copy of all responses; or a bid tabulation/recap form. Subsequent to the date of field work, the Facilities Office was able to locate adequate supporting documentation for six out of the seven exceptions.

Recommendation

The District should review policies and procedures in regards to the selection of the lowest responsible bidder through a competitive bidding process. In addition, the District should ensure that contract file maintenance is maintained to support the selection of the lowest responsible bidder in accordance with the California Community College Budget and Accounting Manual and the California Public Contract Code for a period of not less than three years after completion of the project.
Current Status

Implemented.

2008-3  BID SPLITTING

Finding

California Public Contract Code prohibits the practice of splitting or separating construction projects and awarding several purchase orders or several contracts to a single vendor in amounts below $15,000 to circumvent the need for competitive bidding of contracts. We noted two contractors out of ten that we reviewed to whom the District awarded multiple contracts for less than $15,000 for work that should have been combined into one single contract. For example, the Facilities Office entered into 12 separate contracts totaling $143,858 for work performed at the Ocean campus library project with one contractor.

Recommendation

The District should review policies and procedures as it relates to California Public Contract Code to ensure compliance with competitive bidding laws. In addition, the District should monitor construction projects to ensure that multiple purchase orders or contracts to a single vendor do not exceed $15,000.

Current Status

Implemented.

2008-4  UNALLOWABLE COSTS

Finding

The Facilities Office approved the reimbursement of costs related to vendor invoices that were directly charged to the Bond Funds. The reimbursement of these costs appears to be unallowable and in violation of the District's policies and procedures. In addition, it was noted that the reimbursement of other costs were approved without detail to support the cost of reimbursement. We noted 13 invoices in the amount of $121,440 for the reimbursement of costs that appear to be unallowable.
Recommendation

The District should review policies and procedures to ensure that all costs for vendor reimbursement are in compliance with laws and regulations and directly related to the construction projects proposed within the bond initiative. Amounts that have been charged to the Bond Funds inappropriately should be reimbursed immediately.

Current Status

Implemented.

2008-5 APPROVAL OF EXPENDITURES

Finding

Expenditures related to bond construction projects were paid without the apparent approval of the Facilities Office and/or were missing other required signatures as per District policies and procedures. We noted 26 invoices in the amount of $15,382,030 that did not contain all of the required signatures necessary for approval authorizing these payments. In addition, we noted 18 invoices in the amount of $10,350,921 that did not contain a valid purchase order or an approved contract for the 2007-2008 fiscal year.

Recommendation

Industry standards, best practices, and the District's internal policies related to expenditures require a system of internal control over the approval of expenditures prior to payment. All invoices should be documented for approval to ensure compliance with laws and regulations proposed within the bond initiative.

Current Status

Implemented.
SAN FRANCISCO
COMMUNITY COLLEGE DISTRICT

GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

AGREED-UPON PROCEDURES REPORT

JUNE 30, 2009
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Citizens' Oversight Committee
San Francisco Community College District
San Francisco, California

We have performed the Agreed-Upon Procedures enumerated in Exhibit A, which were agreed to by the management of San Francisco Community College District (the District) for the purpose of determining compliance with the General Obligation Bond Funds (Election of 2001, Series A, B, and C and Election of 2005, Series A and B) (the Bond Funds) requirements for the period ended 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 of findings and recommendations are described within this report.

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 San Francisco Community College District governing board, Independent Citizens' Oversight Committee, and District administrators 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
March 17, 2010
A. COMPLIANCE WITH THE TERMS OF THE VOTER APPROVED GENERAL OblIGATION BONDS AND THE DISTRICT’S APPROVED POLICIES AND PROCEDURES.

We will review and evaluate the original bond initiatives placed before the voters for both the 2001 and 2005 bond elections to determine the scope of projects that are approved through the bond. We will review and evaluate the District’s approved policies and procedures related to the bond activity. We will select a representative sample of the actual expenditures incurred through the Bond Funds to determine compliances with the bond initiatives and the approved policies and procedures. In the event any questionable expenditures are identified, we will recommend that the District obtain the opinion of legal counsel as to the legality of the expenditure to the Bond Funds.

B. REVIEW OF PRIOR YEARS’ COMMENTS RELATED TO THE GENERAL OblIGATION BOND FUND COMPLIANCE AND PROCEDURES.

We will prepare a schedule of all comments provided to the District as a result of compliance audits conducted for the years ended June 30, 2007 and June 30, 2008.

We will provide a current status of each comment indicating whether the recommendation was fully implemented, has been partially implemented, or remains an exception as of June 30, 2009.

C. COMPLIANCE WITH REGULATIONS RELATED TO BID PROCEDURES AS PROVIDED WITHIN STATE CODE SECTIONS RELATED TO COMMUNITY COLLEGES AND BOARD APPROVED POLICIES.

We will review the District’s policies related to contract bid requirements and select a representative sample of project contracts during the 2008-2009 fiscal year that are subject to the bid requirements. We will assess the compliance with State code sections and relevant District policies and procedures and prepare a schedule of the results of our procedures.

D. REVIEW OF PROCESS TO APPROVE CHANGE ORDERS TO PREVIOUSLY APPROVED CONTRACTS.

We will review a representative sample of change orders that have been processed during the 2008-2009 fiscal year to determine whether the change orders have been approved by the San Francisco Community College District Board of Trustees and will prepare a schedule of the original approved contract and the change order(s) affecting the contract along with the dates the change order was approved by the Board of Trustees.

E. REVIEW OF PROJECT BUDGETS AND COMPLIANCE WITH BOARD APPROVALS FOR PROJECTS THROUGH THE BOND FUNDS.

We will obtain the approved budgets for each project in place during the 2008-2009 fiscal year and assess the District’s compliance with budget monitoring and communication to the Board when project costs have exceeded approved budgets. We will prepare a schedule of projects, the approved budget, and costs incurred through June 30, 2009, with an analysis of funds overspent or available for future expenditure.
Agreed-Upon Procedure (A)

Procedure

We will review and evaluate the original bond initiatives placed before the voters for both the 2001 and 2005 bond elections to determine the scope of projects that are approved through the bond. We will review and evaluate the District's approved policies and procedures related to the bond activity. We will select a representative sample of the actual expenditures incurred through the Bond Funds to determine compliances with the bond initiatives and the approved policies and procedures. In the event any questionable expenditures are identified, we will recommend that the District obtain the opinion of legal counsel as to the legality of the expenditure to the Bond Funds.

Results

We included 70 percent of all expenditures charged to the Bond Funds for the 2008-2009 fiscal year in our examination. Based upon our examination of actual invoices and purchase orders, there were no exceptions noted in the District's procedures related to the disbursement of the Bond Funds. The District used formal bid procedures for those contracts over the construction bid level requirements and informal bid procedures for those contracts below the construction bid level to select contractors for the various projects in accordance with Education Code requirements and District policy.

Agreed-Upon Procedure (B)

Procedure

We will prepare a schedule of all comments provided to the District as a result of compliance audits conducted for the years ended June 30, 2007 and June 30, 2008.

We will provide a current status of each comment indicating whether the recommendation was fully implemented, has been partially implemented, or remains an exception as of June 30, 2009.

Results

MGT Audit for period ending June 30, 2008

<table>
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<tr>
<th>Total Number of Findings</th>
<th>Number of Findings Implemented</th>
<th>Number of Findings Still Outstanding</th>
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<td>11</td>
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Finding

1.1 - The District does not always complete the required transmittal documents for contracts.
Recommendation

The District should ensure that all staff complete required transmittal forms timely and follow existing District internal controls for tracking the flow of contracts.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

The District has added policies and procedures to the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following sections were adopted and included in the Facilities Department Procedures Manual: 4.3.6, 8.3.5, and 8.4.2.

Finding

2.1 - The Facilities Office does not clearly communicate the closeout status for completed projects to its stakeholders.

Recommendation

The District should track and more accurately report completed project closeout status to Board members and relevant stakeholders.

Status as of June 30, 2009

The District has not adopted policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.
How was this finding implemented?

Forms for all projects are filed or action is being taken to close projects as quickly as possible. Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 2.2.3 - Project Completion. All projects will have the Notice of Completion filed within ten days of the completion of the project. It is the responsibility of the Project Director to be aware of the status of all projects and promptly file the Notice of Completion.

Finding

3.1 - The District Board continues to deliberate over the role of the Citizens' Oversight Committee.
Recommendation

The District Board should formally define the role of the Citizens' Oversight Committee and identify additional resources to aid the Committee in its role.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policies regarding the Citizens' Bond Oversight Committee have been created and adopted by the Board through Resolution # 091011-P1 and Board Policy # BP6740 on October 22, 2009. This policy clearly defines the role of the Citizens' Oversight Committee.

Finding

5.1A - The District awarded two contracts without a competitive bidding process as required by State law.

Recommendation

The District should ensure that all contracts in excess of $15,000 are bid competitively.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 8.3.2 - Formal and Informal Bidding. All contracts in excess of $15,000 are competitively bid. Evidence of competitive bidding is attached to any contract being processed for approval. All supporting documents associated with a bid are scanned and saved electronically along with the electronic copy of the Board resolution awarding the project.
Finding

5.1B - The District awarded two contracts without a competitive bidding process as required by State law.

Recommendation

The District should review its procurement processes between the Facilities Office and the Procurement Office and develop management controls to ensure compliance with required bidding laws.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 8.3.2 - Formal and Informal Bidding. All contracts processed should have the cover transmittal form attached. The cover transmittal is a check list of required procurement requirements required by law, policy, and procedures.

Finding

5.2 - The District does not maintain adequate bidding documents on file.

Recommendation

The Facilities Office should ensure that it maintains sufficient bid documents in compliance with the District document retention schedule.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.
How was this finding implemented?

Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 8.3.2 - Formal and Informal Bidding. All original bid documents are boxed and archived for five years after award of bid. All bid documents associated with a bid are scanned and saved electronically along with the electronic copy of the Board resolution awarding the project.

Finding

7.1 - Certain District budget reports do not properly identify their sources of information.

Recommendation

The District should ensure that notes in budget reports clearly identify the source of data presented including the methodology used for management estimations.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

The Chief Financial Officer has modified the Budget Book to enhance the source of data presented. The Budget Book for Fiscal Year 2009-2010 online includes all necessary information.

Finding

7.2 - The District budget reports do not include Division of the State Architect (DSA) review fees resulting from contract amendments and change orders.

Recommendation

The District should include additional DSA review fees in the project budgets to more accurately reflect potential project costs.
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)
AGREED-UPON PROCEDURES
JUNE 30, 2009

Status as of June 30, 2009

The finding has been partially implemented.

Status as of Date of Fieldwork

The finding has been implemented as new policies have been issued.

How was this finding implemented?

Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 4.3.3 - Budget Set Up and Modification. All projects will reflect a line item to track and forecast DSA fees.

Finding

9.1 - The District change order policy is inconsistent with State laws.

Recommendation

The District Board of Trustees should amend its change order policies to comply with State law.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

The Board adopted the policy on April 30, 2009. The Director issued a memorandum on September 1, 2009, to all staff implementing an "all change orders require Board approval" policy. Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 3.1.1 - Board of Trustees. All change orders executed by the District will have a Board resolution attached.
Finding

9.2 - The District management was inconsistent in following its own change order policy.

Recommendation

The District Board of Trustees should strengthen its controls over the change order process.

Status as of June 30, 2009

The finding has been partially implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

The Board adopted the policy on April 30, 2009. The Director issued a memorandum on September 1, 2009, to all staff implementing an "all change orders require Board approval" policy. Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 8.4.1 - Phase Process and Objective. All change orders executed by the District will have a Board resolution attached.

Vavrinek, Trine, Day & Co., LLP (VTD) Audit for period ending June 30, 2008

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<tr>
<th>Total Number of Findings</th>
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<th>Number of Findings Still Outstanding</th>
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Finding

2008-1: Accrual Accounts - The District's closing process for the year ended June 30, 2008, did not include oversight and monitoring of cut-off procedures associated with the accrual 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 procedures, an adjustment was proposed and accepted by management to decrease the fund balance in the amount of $723,876.

Recommendation

The District should develop a year-end closing process that allows for the review of accruals for proper cut-off, accuracy, and responsibility.
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

AGREED-UPON PROCEDURES
JUNE 30, 2009

Status as of June 30, 2009
The finding has been implemented.

Status as of Date of Fieldwork
There were no audit adjustments for either bond fund. No issues were noted related to cut-off procedures for the bond financial statements. The finding has been implemented.

How was this finding implemented?
A process was implemented to identify outstanding accruals at June 30 and submitted to the controller for posting.

Finding
2008-2: Competitive Bidding Process - The Facilities Office did not maintain adequate supporting documentation to support the selection of the lowest responsible bidder through a competitive bidding process. The auditor reviewed a sample of ten bid packages, and seven out of the ten bid packages did not contain adequate supporting documentation to support the selection of the lowest responsible bidder. For example, the file did not contain a copy of the bid list; a copy of the advertisement and/or other public notices; a copy of all responses; or a bid tabulation/recap form. Subsequent to the date of field work, the Facilities Office was able to locate adequate supporting documentation for six out of the seven exceptions.

Recommendation
The District should review policies and procedures in regards to the selection of the lowest responsible bidder through a competitive bidding process. In addition, the District should ensure that contract file maintenance is maintained to support the selection of the lowest responsible bidder in accordance with the California Community Budget and Accounting Manual and the California Public Contract Code for a period of not less than three years after completion of the project.

Status as of June 30, 2009
The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork
The finding has been implemented.
How was this finding implemented?

Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 3.1.1 - Board of Trustees.

All contracts in excess of $15,000 are competitively bid. Evidence of competitive bidding is attached to any contract being processed for approval. All supporting documents associated with a bid are scanned and saved electronically along with the electronic copy of the Board resolution awarding the project. All original bid documents are boxed and archived for five years after award of bid. All bid documents associated with a bid are scanned and saved electronically along with the electronic copy of the Board resolution awarding the project.

Finding

2008-3: Bid Splitting - The California Public Contract Code prohibits the practice of splitting or separating construction projects and awarding several purchase orders or several contracts to a single vendor in amounts below $15,000 to circumvent the need for competitive bidding of contracts. We noted two contractors out of ten that were reviewed to whom the District awarded multiple contracts for less than $15,000 for work that should have been combined into one single contract. For example, the Facilities Office entered into 12 separate contracts totaling $143,858 for work performed at the Ocean campus library project with one contractor.

Recommendation

The District should review policies and procedures as it relates to the California Public Contract Code to ensure compliance with competitive bidding laws. In addition, the District should monitor construction projects to ensure that multiple purchase orders or contracts to a single vendor do not exceed $15,000.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 3.1.1 - Board of Trustees.
All contracts in excess of $15,000 are competitively bid. Evidence of competitive bidding is attached to any contract being processed for approval. All supporting documents associated with a bid are scanned and saved electronically along with the electronic copy of the Board resolution awarding the project.

Finding

2008-4: Unallowable Costs - The Facilities Office approved the reimbursement of costs related to vendor invoices that were directly charged to the Bond Funds. The reimbursement of these costs appears to be unallowable and in violation of the District's policies and procedures. In addition, it was noted that the reimbursement of other costs were approved without detail to support the cost of reimbursement. We noted 13 invoices totaling $121,440 for the reimbursement of costs that appear to be unallowable.

Recommendation

The District should review policies and procedures to ensure that all costs for vendor reimbursement are in accordance with laws and regulations and directly related to the construction projects proposed within the bond initiative. Amounts that have been charged to the Bond Funds inappropriately should be reimbursed immediately.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 4.3.5 - MRRs. Vendor payments are in accordance with the laws and regulations. The internal auditor and external auditors will continue to monitor expenditures.

Finding

2008-5: Approval of Expenditures - Expenditures related to bond construction projects were paid without the apparent approval of the Facilities Office and/or were missing other required signatures as required by District policies and procedures. We noted 26 invoices in the amount of $15,382,030 that did not contain all of the required signatures necessary for approval authorizing these payments. In addition, we noted 18 invoices in the amount of $10,350,921 that did not contain a valid purchase order or an approved contract for the 2007-2008 fiscal year.
Recommendation

Industry standards, best practices, and the District's internal policies related to expenditures require a system of internal control over the approval of expenditures prior to payment. All invoices should be documented for approval to ensure compliance with laws and regulations proposed within the bond initiative.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009.

MGT Audit for period ending June 30, 2007

<table>
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<tr>
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<th>Number of Findings Still Outstanding</th>
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<td>18</td>
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Finding

1.1 - The District does not currently create, implement, and periodically update Board Policies and Administrative Regulations for the Bond Program.

Recommendation

The District should create, implement, and periodically update Board Policies and Administrative Regulations for the Bond Program.

Status as of June 30, 2009

The finding has been partially implemented.

Status as of Date of Fieldwork

The finding has been implemented.
How was this finding implemented?

The Board adopted new policies in April 2009. The auditor reviewed the Facilities Department Procedures Manual provided by the client. This manual was updated as of October 20, 2009. The Board has continued to periodically update Board Policies and Administrative Regulations for the Bond Program.

Finding

2.1 - The District currently does not implement policies and procedures to ensure compliance with competitive bidding laws and closely monitor project scope.

 Recommendation

Policies and procedures should be implemented to ensure compliance with competitive bidding laws and closely monitor project scope.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 3.1.1 - Board of Trustees. All contracts in excess of $15,000 are competitively bid. Evidence of competitive bidding is attached to any contract being processed for approval. All supporting documents associated with a bid are scanned and saved electronically along with the electronic copy of the Board resolution awarding the project.

Finding

3.1 - The District currently does not have formal policies regarding the Citizens' Bond Oversight Committee.

 Recommendation

The District should adopt formal policies regarding the Citizens' Bond Oversight Committee.
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

AGREED-UPON PROCEDURES
JUNE 30, 2009

Status as of June 30, 2009
The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork
The finding has been implemented.

How was this finding implemented?
Policies regarding the Citizens' Bond Oversight Committee have been created and adopted by the Board through Resolution # 091011-P1 and Board Policy # BP6740 on October 22, 2009. This policy clearly defines the role of the Citizens' Oversight Committee.

Finding
3.2 - The District currently does not have formal policies regarding the Citizens' Bond Oversight Committee.

Recommendation
A more extensive role should be assigned to the Citizen's Bond Oversight Committee.

Status as of June 30, 2009
The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork
The finding has been implemented.

How was this finding implemented?
Policies regarding the Citizens’ Bond Oversight Committee have been created and adopted by the Board through Resolution # 091011-P1 and Board Policy # BP6740 on October 22, 2009. This policy clearly defines the role of the Citizens' Oversight Committee.

Finding
3.3 - The District does not have formal Board policies regarding capital planning collaboration with San Francisco State University (SFSU).
Recommendation

A policy regarding capital planning collaboration with SFSU should be adopted.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

There is no longer collaboration with SFSU.

Finding

3.4.1 - The District website currently does not have clear access to information about bond projects and the Citizens' Oversight Committee.

Recommendation

Access to information about bond projects and the Citizen's Oversight Committee on the District website should be improved.

Status as of June 30, 2009

The finding has not been implemented.

Status as of Date of Fieldwork

The finding has not been implemented.

How was this finding implemented?

This finding is being addressed through the District's new website; however, it appears as if it has not been completed. The District has been continually working on updating information about bond projects and the Citizens' Oversight Committee on the District website.
Finding

3.4.2 - The District currently does not provide useful and timely information to the Board or the Citizens' Oversight Committee.

Recommendation

The consistency of useful and timely information to the Citizens' Oversight Committee and the Board of Trustees should be improved.

Status as of June 30, 2009

The finding has been partially implemented.

Status as of Date of Fieldwork

The finding has not been implemented. The plan to improve timeliness is to prepare monthly reports that will be presented to the Board of Trustees and the Citizens' Oversight Committee. As of the date of field work, the District is in the process of appointing new oversight committee members.

How was this finding implemented?

This finding is being addressed through the District's new website.

Finding

4.1.1 - The Board of Trustees has yet to adopt a value engineering policy.

Recommendation

A value engineering policy should be adopted.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.
How was this finding implemented?

The new Board Policy # BP6340 was adopted on April 30, 2009.

Finding

4.1.2 - The Board of Trustees has yet to adopt a change order policy.

Recommendation

An improved change order policy should be adopted.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

The Board adopted new policies in April 2009. The auditor reviewed the Facilities Department Procedures Manual provided by the client. This manual was updated as of October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 3.1.1 - Board of Trustees.

Finding

4.1.3 - The Board of Trustees has yet to adopt a post-occupancy review policy.

Recommendation

A post-occupancy review policy should be adopted.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.
How was this finding implemented?

The Board adopted new policies in April 2009. The auditor reviewed the Facilities Department Procedures Manual provided by the client. This manual was updated as of October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 3.1.1 - Board of Trustees.

Finding

4.1.4 - The District has drafted policy language, but the Board of Trustees has yet to adopt a bid alternatives policy.

Recommendation

A bid alternatives policy should be adopted.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

The Board adopted new policies in April 2009. The auditor reviewed the Facilities Department Procedures Manual provided by the client. This manual was updated as of October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 3.1.1 - Board of Trustees.

Finding

4.1.5 - The Board of Trustees has yet to adopt a site selection policy.

Recommendation

A site selection policy should be adopted.

Status as of June 30, 2009

The finding has been implemented.
Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

The Board adopted new policies in April 2009. The auditor reviewed the Facilities Department Procedures Manual provided by the client. This manual was updated as of October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 8.2 - Projects - Designs Phase and Agency Approvals.

Finding

4.2 - The District has drafted policy language, but the Board of Trustees has yet to adopt a proper archiving and storage of construction documents policy. However, the Facilities Office has electronically scanned about 100 of the approximately 300 sets of construction documents to be digitized as of October 2009.

Recommendation

Proper archiving and storage of construction documents should be ensured.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The following policy was adopted and included in the Facilities Department Procedures Manual: Policy # 4.4.2 - Filing of Paper Documents. Construction documents are properly archived and stored.

Finding

4.3 - The District currently does not have a Computerized Maintenance Management System.
Recommendation

It is recommended that the District implement a Computerized Maintenance Management System.

Status as of June 30, 2009

The finding has not been implemented.

Status as of Date of Fieldwork

The finding has not been implemented.

How was this finding implemented?

This finding has not been implemented. Due to the cost benefit, the District has contracted with Swinerton Management Consultants.

Finding

4.4 - The District will consider MGT's audit recommendations for its next master plan, as revising the current master plan is not required.

Recommendation

The District should amend its master plan.

Status as of June 30, 2009

The finding has not been implemented, as the District does not agree with the finding.

Status as of Date of Fieldwork

The finding has not been implemented.

How was this finding implemented?

Not applicable.

Finding

5.1 - Board Resolutions do not closely match contract amounts.
Recommendation

Board resolutions that more closely match contract amounts should be ensured.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. Policies will ensure that contract amounts match Board resolutions.

Finding

7.1 - The District has implemented a summary of reallocation for the bond fund projects report. Although this report is useful, key information is missing.

Recommendation

More detailed budgets and closely monitored capital outlay projects should be required.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Additional detail was added to the summary of reallocation for the bond fund projects report.
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

AGREED-UPON PROCEDURES
JUNE 30, 2009

Finding

8.1 - The District eliminated two positions, but not the two recommended, and has not developed a staffing plan or formally updated job duty statements.

Recommendation

Job duty statements should be updated, a staffing plan should be created, and eliminating two positions should be considered.

Status as of June 30, 2009

Implemented. The District originally disagreed with the finding. No further action is required.

Status as of Date of Fieldwork

Implemented. The District originally disagreed with the finding. No further action is required.

How was this finding implemented?

Policy, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. The internal auditor renewed the Duty Statements and verified that the Duty Statements are placed in the Policies Procedures Manual. It was noted that the two positions that were recommended to be eliminated were not eliminated and will not be eliminated, as the District disagrees. The auditor reviewed the new Board policies.

Finding

10.1 - The audit team's review of expenditures for fiscal year ended June 30, 2008, revealed that several invoices lacked clear support for payment allocation between bond funds.

Recommendation

Bond expenditure monitoring should be improved.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.
How was this finding implemented?

The District has hired an external management consulting firm to assist with this finding. All encumbrances and payments are made against the proper projects.

Finding

10.2 - The District lacks completed contract approval transmittal forms. It was also noted that several invoices lacked clear support for payment allocation between bond fund accounting codes.

Recommendation

Monitoring of project accounting codes and the use of contract approval transmittal forms should be improved.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009.

Finding

11.1 - The District does not have an active internal audit function.

Recommendation

The District should continue its efforts to implement an internal audit function.

Status as of June 30, 2009

The finding has been implemented.

Status as of Date of Fieldwork

The finding has been implemented.
How was this finding implemented?

The District hired an internal auditor.

Finding

12.1 - The District has improved its management of files; however, the audit team continued to have difficulty locating complete documents during its 2007-2008 audit fieldwork.

Recommendation

Policies, procedures, and tools for maintaining complete and organized files should be developed.

Status as of June 30, 2009

The District has not adopted or developed policies, procedures, or forms as recommended.

Status as of Date of Fieldwork

The finding has been implemented.

How was this finding implemented?

Policies, procedures, and forms are in the Facilities Department Procedures Manual. The manual was issued on October 20, 2009, and all department staff attended a training session on October 20, 2009. All files were properly maintained and organized.
Agreed-Upon Procedure (C)

Procedure

We will review the District's policies related to contract bid requirements and select a representative sample of project contracts during the 2008-2009 fiscal year that are subject to the bid requirements. We will assess the compliance with the California Public Contract Code Section 20651(b) and relevant District policies and procedures and prepare a schedule of the results of our procedures.

Results

The California Public Contract Code Section 20651(b) requires all bid contracts shall be let to the lowest bidder who shall give security as the Board requires, or else reject all bids. The District policies require maintenance of bid documents including: evidence of advertising, bid tally sheets, bids received, and all other information used in awarding a bid.

<table>
<thead>
<tr>
<th>Project</th>
<th>In Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Practice Field</td>
<td>Yes</td>
</tr>
<tr>
<td>Field Turf for Practice Field</td>
<td>Yes</td>
</tr>
<tr>
<td>Smith/Statler Hall</td>
<td>Yes</td>
</tr>
<tr>
<td>Ocean Campus Science Hall</td>
<td>Yes</td>
</tr>
<tr>
<td>Ocean Campus Batmale Hall</td>
<td>Yes</td>
</tr>
<tr>
<td>Ocean Campus Creative Arts</td>
<td>Yes</td>
</tr>
<tr>
<td>Ocean Campus Visual Arts</td>
<td>Yes</td>
</tr>
<tr>
<td>Alemany Campus Barrier Upgrades</td>
<td>Yes</td>
</tr>
<tr>
<td>Cloud Hall New Classrooms</td>
<td>Yes</td>
</tr>
<tr>
<td>Downtown Campus Barrier</td>
<td>Yes</td>
</tr>
<tr>
<td>Cloud Hall Nurses Classroom</td>
<td>Yes</td>
</tr>
<tr>
<td>Mission Office DSPS Office</td>
<td>Yes</td>
</tr>
<tr>
<td>Ocean Campus Tree Relocation</td>
<td>Yes</td>
</tr>
<tr>
<td>Asbestos and Lead Paint Removal</td>
<td>Yes</td>
</tr>
</tbody>
</table>
Agreed-Upon Procedure (D)

Procedure

We will review a representative sample of change orders that have been processed during the 2008-2009 fiscal year to determine whether the change orders have been approved by the San Francisco Community College District Board of Trustees and will prepare a schedule of the original approved contract and the change order(s) affecting the contract along with the dates the change order was approved by the Board of Trustees.

Results

<table>
<thead>
<tr>
<th>Name of Contractor</th>
<th>Original Contract Amount/Modified Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Date</th>
<th>Board Approval Date</th>
<th>Board Approved Prior to Contract Execution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timmons Design Engineers</td>
<td>$ 253,436</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Timmons Design Engineers</td>
<td>$ 286,670</td>
<td>$ 33,234</td>
<td>7/10/2008</td>
<td>8/8/2008</td>
<td>Yes</td>
</tr>
<tr>
<td>Timmons Design Engineers</td>
<td>$ 292,195</td>
<td>$ 5,525</td>
<td>10/29/2008</td>
<td>10/23/2008</td>
<td>Yes</td>
</tr>
<tr>
<td>Royston Hanamoto Alley &amp; Abby</td>
<td>$ 377,425</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royston Hanamoto Alley &amp; Abby</td>
<td>$ 387,425</td>
<td>$ 17,495</td>
<td>12/2/2008</td>
<td>11/20/2008</td>
<td>Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$ 16,814,836</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$ 21,613,663</td>
<td>$ 4,798,827</td>
<td>5/5/2009</td>
<td>12/18/2008</td>
<td>Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$ 41,737,293</td>
<td>$ 9,028,529</td>
<td>5/8/2009</td>
<td>4/30/2009</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
### GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

**AGREED-UPON PROCEDURES**
**JUNE 30, 2009**

**PROJECT:** PERFORMING ARTS CENTER  
**FISCAL YEAR 2008-2009**

<table>
<thead>
<tr>
<th>Name of Contractor</th>
<th>Original Contract Amount/Modified Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Amount</th>
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<th>Board Approval Prior to Contract Execution</th>
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<tbody>
<tr>
<td>Timmons Design Engineers</td>
<td>$253,436</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Timmons Design Engineers</td>
<td>$286,670</td>
<td>$33,234</td>
<td>7/10/2008</td>
<td>8/8/2008 Yes</td>
</tr>
<tr>
<td>Timmons Design Engineers</td>
<td>$292,195</td>
<td>$5,525</td>
<td>10/29/2008</td>
<td>10/23/2008 Yes</td>
</tr>
<tr>
<td>Royston Hanamoto Alley &amp; Abby</td>
<td>$359,930</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royston Hanamoto Alley &amp; Abby</td>
<td>$377,425</td>
<td>$17,495</td>
<td>12/2/2008</td>
<td>11/20/2008 Yes</td>
</tr>
</tbody>
</table>

**PROJECT:** BALBOA RESERVOIR SITE WORK  
**FISCAL YEAR 2008-2009**

<table>
<thead>
<tr>
<th>Name of Contractor</th>
<th>Original Contract Amount/Modified Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Date</th>
<th>Board Approval Prior to Contract Execution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$13,384,716</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$13,915,801</td>
<td>$531,085</td>
<td>12/22/2008</td>
<td>12/18/2008 Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$25,090,037</td>
<td>$11,174,236</td>
<td>12/22/2008</td>
<td>11/20/2008 Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$25,821,713</td>
<td>$731,676</td>
<td>5/5/2009</td>
<td>12/18/2008 Yes</td>
</tr>
</tbody>
</table>
## PROJECT: Chinatown North Beach Campus

<table>
<thead>
<tr>
<th>Name of Contractor</th>
<th>Original Contract Amount/Modified Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Date</th>
<th>Board Approved Prior to Contract Execution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$300,000</td>
<td>Original Contract Amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$818,234</td>
<td>$249,462</td>
<td>1/12/2009</td>
<td>12/18/2008 Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$880,120</td>
<td>$61,886</td>
<td>1/23/2009</td>
<td>2/26/2009 Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$1,225,228</td>
<td>$269,585</td>
<td>2/11/2009</td>
<td>2/26/2009 Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$12,718,080</td>
<td>$7,559,000</td>
<td>5/30/2009</td>
<td>3/26/2009 Yes</td>
</tr>
<tr>
<td>Bovis Lend Lease, Inc.</td>
<td>$12,920,792</td>
<td>(175,624)</td>
<td>6/5/2009</td>
<td>3/26/2009 Yes</td>
</tr>
</tbody>
</table>

## PROJECT: ADA Upgrades/Barrier Removal Project

<table>
<thead>
<tr>
<th>Name of Contractor</th>
<th>Original Contract Amount/Modified Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Amount</th>
<th>Change Order (CO)/Contract Modification (CM) Date</th>
<th>Board Approved Prior to Contract Execution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plum Architects</td>
<td>$99,375</td>
<td>Original Contract Amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plum Architects</td>
<td>$333,815</td>
<td>$20,000</td>
<td>Support Not Provided</td>
<td>2/26/2009 N/A</td>
</tr>
<tr>
<td>Cumiskey Construction</td>
<td>$141,438</td>
<td>Original Contract Amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cumiskey Construction</td>
<td>$31,835</td>
<td>$31,835</td>
<td>12/24/2008</td>
<td>12/18/2008 Yes</td>
</tr>
<tr>
<td>Cumiskey Construction</td>
<td>$850,000</td>
<td>Original Contract Amount</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Agreed-Upon Procedure (E)

Procedure

We will obtain the approved budgets for each project in place during the 2008-2009 fiscal year and assess the District's compliance with budget monitoring and communication to the Board when project costs have exceeded approved budgets. We will prepare a schedule of projects, the approved budget, and costs incurred through June 30, 2009, with an analysis of funds overspent or available for future expenditure.
Amended Budget to Actual Analysis

<table>
<thead>
<tr>
<th>Project</th>
<th>Original Bond Budget</th>
<th>Original Project Budget</th>
<th>Amended Project Budget</th>
<th>Actual Expenses</th>
<th>Variance</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Mission Campus</td>
<td>$ 34,587,000</td>
<td>$ 62,000,000</td>
<td>$ 93,607,231</td>
<td>$ 93,413,685</td>
<td>$ 193,546</td>
<td>The original budget includes State funding in the amount of $32 million that was obtained. The additional costs were related to increasing the project size to add 40,000 square feet to the campus, as well as accelerating the project. The project is complete as of June 30, 2009.</td>
</tr>
<tr>
<td>New Chinatown/ North Beach Campus</td>
<td>59,544,000</td>
<td>75,000,000</td>
<td>88,917,000</td>
<td>40,766,994</td>
<td>48,150,006</td>
<td>The project is currently in progress and is scheduled to be completed in April 2012.</td>
</tr>
<tr>
<td>Acquisition of Evans Campus and Seismic Retrofitting</td>
<td>9,161,046</td>
<td>9,200,000</td>
<td>10,961,278</td>
<td>10,132,050</td>
<td>829,228</td>
<td>The project is currently in progress and is scheduled to be completed in May 2010.</td>
</tr>
<tr>
<td>Completion of Computer Network and Electrical Upgrades</td>
<td>25,883,145</td>
<td>26,000,000</td>
<td>25,883,145</td>
<td>21,266,059</td>
<td>4,617,086</td>
<td>The project was to provide computers, workstations, IT updates, etc. Currently, the project is nearly complete. The additional budgeted funds will be used by IT for additional upgrades to the network.</td>
</tr>
<tr>
<td>Renovation and Remodeling of Aging Facilities and Access for Disabled - Phase II</td>
<td>50,841,584</td>
<td>51,000,000</td>
<td>39,319,253</td>
<td>38,858,916</td>
<td>460,337</td>
<td>The project is in progress. The project is scheduled to be completed in October 2010.</td>
</tr>
</tbody>
</table>
## Amended Budget to Actual Analysis, Continued

<table>
<thead>
<tr>
<th>Project</th>
<th>Original Bond Budget</th>
<th>Original Project Budget</th>
<th>Amended Project Budget</th>
<th>Actual Expenses</th>
<th>Variance</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joint Use Academic Facility for Child Development, Health Care Studies, and Teacher Training</td>
<td>$39,900,990</td>
<td>$70,000,000</td>
<td>$63,301,000</td>
<td>$58,283,278</td>
<td>$5,017,722</td>
<td>The project is in progress and is scheduled to be completed by August 2010.</td>
</tr>
<tr>
<td>Community Health and Wellness Center including Student Health Services and Child Development Center</td>
<td>$24,752,475</td>
<td>$45,000,000</td>
<td>$97,457,330</td>
<td>$97,413,525</td>
<td>43,805</td>
<td>It was anticipated that the State would provide funding towards the completion of the project; however, funding was not received. The overages were due to structural changes, cost escalations, and weather delays. The project is complete.</td>
</tr>
<tr>
<td>Balboa Reservoir - Infrastructure</td>
<td>$12,871,287</td>
<td>$16,495,278</td>
<td>$3,272,277</td>
<td>$3,197,415</td>
<td>74,862</td>
<td>The original plans for the project were completely modified, thereby reducing project costs significantly. The project is complete.</td>
</tr>
<tr>
<td>Acquisition and Improvements for Parcel Adjacent to Ocean Campus</td>
<td>$5,500,716</td>
<td>$5,603,894</td>
<td>$5,410,716</td>
<td>$5,434,207</td>
<td>(23,491)</td>
<td>The project is complete.</td>
</tr>
<tr>
<td>Community Performing, Cultural, and Media Arts Center</td>
<td>$94,747,525</td>
<td>$50,000,000</td>
<td>$86,171,000</td>
<td>$36,296,677</td>
<td>49,874,323</td>
<td>This project has been put on hold pending the State securing funding to provide to the District.</td>
</tr>
</tbody>
</table>
Amended Budget to Actual Analysis, Continued

<table>
<thead>
<tr>
<th>Project</th>
<th>Original Bond Budget</th>
<th>Original Project Budget</th>
<th>Amended Project Budget</th>
<th>Actual Expenses</th>
<th>Variance</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Student Development Center</td>
<td>$ 33,000,000</td>
<td>$ 33,000,000</td>
<td>$ 230,000</td>
<td>$ 242,994</td>
<td>$(12,994)</td>
<td>Currently, the Board has defunded the project due to a lack of State funding. A portion of the budget was re-allocated to other projects. The project has been pushed to an unknown future date.</td>
</tr>
<tr>
<td>Stem Cell Center</td>
<td>38,000,000</td>
<td>38,000,000</td>
<td>1,210,000</td>
<td>1,203,208</td>
<td>6,792</td>
<td>Currently, the Board has defunded the project due to a lack of State funding. A portion of the budget was re-allocated to other projects. The project has been pushed to an unknown future date.</td>
</tr>
<tr>
<td>John Adams Retrofit and Remodel</td>
<td>10,000,000</td>
<td>30,633,000</td>
<td>47,388,213</td>
<td>46,065,992</td>
<td>1,322,221</td>
<td>The District secured $25 million in State funding to assist in the construction of this project. The project is in progress and is scheduled to be completed in February 2010.</td>
</tr>
</tbody>
</table>
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDS
(ELECTION OF 2001, SERIES A, B, AND C
AND ELECTION OF 2005, SERIES A AND B)

AGREED-UPON PROCEDURES
JUNE 30, 2009

* Source: Budget dollars at pages 47 through 49, "Ammended Budget to Actual Analysis".
* Source: Budget dollars at pages 47 through 49, "Ammended Budget to Actual Analysis".
* Source: Budget dollars at pages 47 through 49, "Amended Budget to Actual Analysis".