



Peralta Community College District Department of General Service

MEASURE A BOND EXPENDITURES, ENCUMBRANCES, & COMMITMENTS

Measure A Citizens' Bond Oversight Committee

February 4, 2015

Presented By: Dr. Sadiq B. Ikharo, Vice Chancellor of General Services



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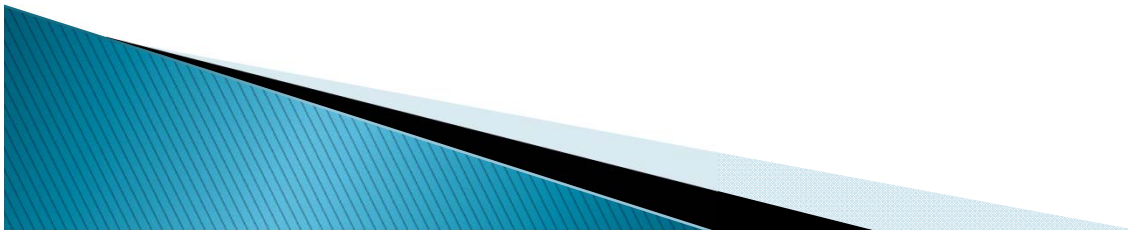
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Definitions

Encumbrances

Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received or the title is received. Encumbrances are posted for documents such as purchase estimates, purchase orders, and contracts.

Expenditures

An expenditure is any outflow of cash from an institution or business. The expenditure may include both operating expenses as well as purchase of assets. Operating expenses are costs of doing business and become a liability, while capital expenditures remain an asset.



Bond Sales

2006 through November 30, 2014

	Date	Expenditures	Balance
Bonds Sold Information			
Measure A Bond Approved by Voters	6/7/2006		390,000,000
Measure A Bond Sold	8/1/2006	75,000,000	315,000,000
Measure A Bond Sold	11/12/2007	100,000,000	215,000,000
Measure A Bond Sold	9/14/2009	100,000,000	115,000,000
Total		<u>275,000,000</u>	<u>115,000,000</u>
Bond Expenditures Information			
Total Measure A Bond Sold			275,000,000
Total Measure A Bond Actual Expenses		246,299,684	
Balance of Fund Available from Bond Sold			<u>28,700,316</u>
Overall Measure A Bond Approved by Voters			
Total Measure A Bond Actual Expenses		246,299,684	390,000,000
Measure A Bond Sub Total			<u>143,700,316</u>
Measure A Interest			13,991,638
Measure A Encumbrances			(21,396,711)
Measure A Commitments			<u>(133,233,958)</u>
Measure A Bond Contingency and Other			<u>3,061,284</u>



Gross Square Footage by Location

College	Number of Buildings	Gross Assignable Square Footage (GSF)	Assignable Square Footage (ASF)
Berkeley City College	1	165,690	118,000
College of Alameda	20	297,133	217,398
Laney College	20	544,366	365,305
Merritt College	21	360,453	223,901
District Administrative Center (DAC)	10	120,665	93,856

Source: State Chancellor’s Office – FUSION (Facilities Utilization Space Inventory Options Net) Program.
 (as of November 30, 2013) Includes updated information for Berkeley City College.



ASF- Assignable Square Footage includes: Classrooms, Offices, Library, Audio Visual/Tech, & Other



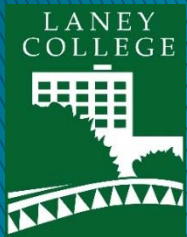


Measure A Bond Expenditures

(Expenses, Encumbrances, & Commitments)

Our Colleges

What's Happening





Berkeley City College

2006 through November 30, 2014

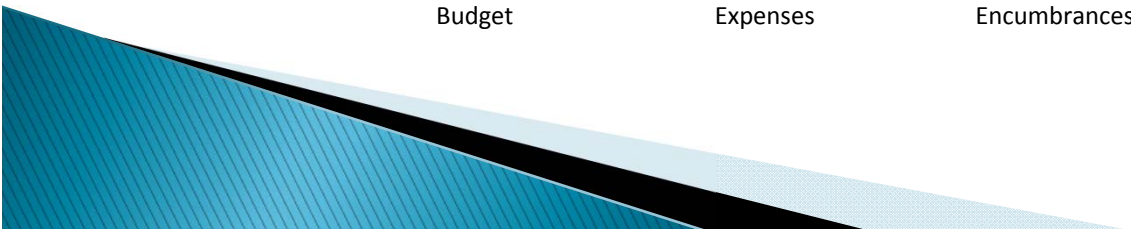
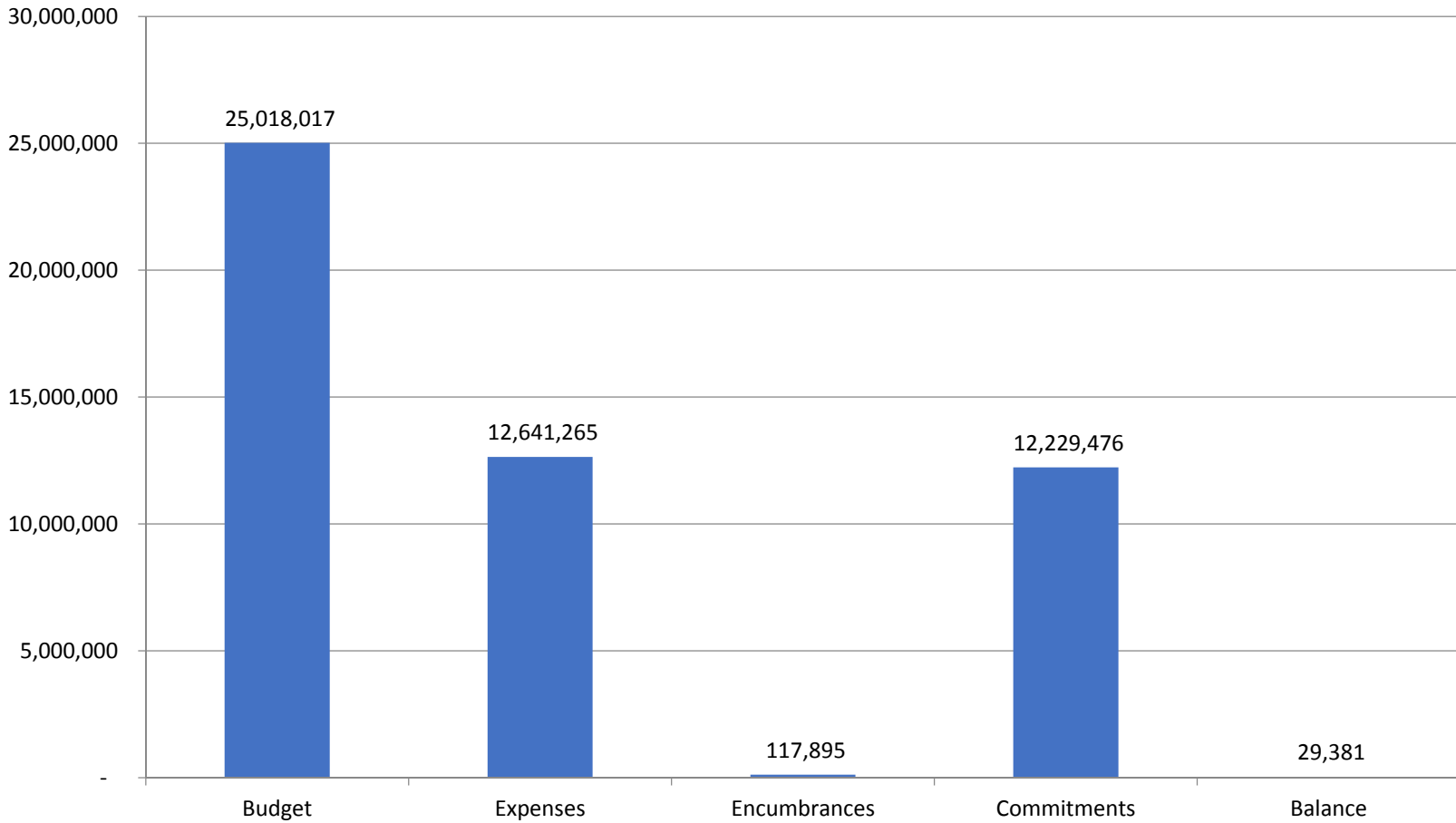
	Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
Capital Projects						
New Acquisitions ¹	On-Going	10,784,140	166,793	7,609	10,609,739	-
Photovoltaic	Complete	363,190	363,190	-	-	-
Total Capital Projects		11,147,330	529,983	7,609	10,609,739	-
Modernization Projects						
Build-out & Multi-purpose ¹	Complete	9,288,000	8,367,503	-	920,497	-
Bldg Improvements (Small Projects)	Complete	1,515,311	1,485,930	-	-	29,381
Total Modernization Projects		10,803,311	9,853,433	-	920,497	29,381
Procurement						
Furniture, Fixtures, & Equipment	Complete	1,432,433	1,432,433	-	-	-
IT	On-Going	1,634,943	825,417	110,286	699,240	-
Total Procurement		3,067,376	2,257,850	110,286	699,240	-
Grand Total		25,018,017	12,641,265	117,895	12,229,476	29,381

¹New Acquisitions & Built-Out & Multi-Purpose - Committed to the purchase and modernization of 2118 Milvia Street, Berkeley, CA Property.



Berkeley City College

2006 through November 30, 2014





College of Alameda

2006 through November 30, 2014

	Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
Capital Projects						
Bldg C, New Building ¹	On-Going	38,103,948	1,853,624	-	36,250,324	-
Modernization Projects						
Bldg "A" Welcome Center	Complete	3,896,052	3,896,052	-	-	-
Bldg Modernization (Small Projects)	Complete	9,856,296	9,853,411	14,700	(11,815)	-
Sidewalks	Complete	2,636,779	2,636,779	-	-	-
Infrastructure-Utilities ¹	On-Going	696,044	52,499	750	642,795	-
Access Road	Complete	723,328	664,765	4,379	-	54,184
Swing Space ¹	On-Going	2,298,612	64,015	290,418	1,944,179	-
860 Atlantic	Complete	6,990,645	6,990,645	-	-	-
COA Modernization Bldg B (FPP) *	Conceptual Planning	40,970	40,970	-	-	-
COA Aviation School Parking Lot	Complete	10,000	9,800	-	-	200
Total Modernization Projects		27,148,726	24,208,936	310,247	2,575,159	54,384
Procurement						
Furniture, Fixtures, & Equipment	On-Going	4,080,408	2,049,857	84,502	1,946,048	-
IT	On-Going	2,872,879	253,286	-	2,619,593	-
Total Procurement		6,953,287	2,303,143	84,502	4,565,642	-
Other						
Unallocated/Contingency Funds		1,526,190	-	-	-	1,526,190
Grand Total		73,732,151	28,365,702	394,750	43,391,125	1,580,574

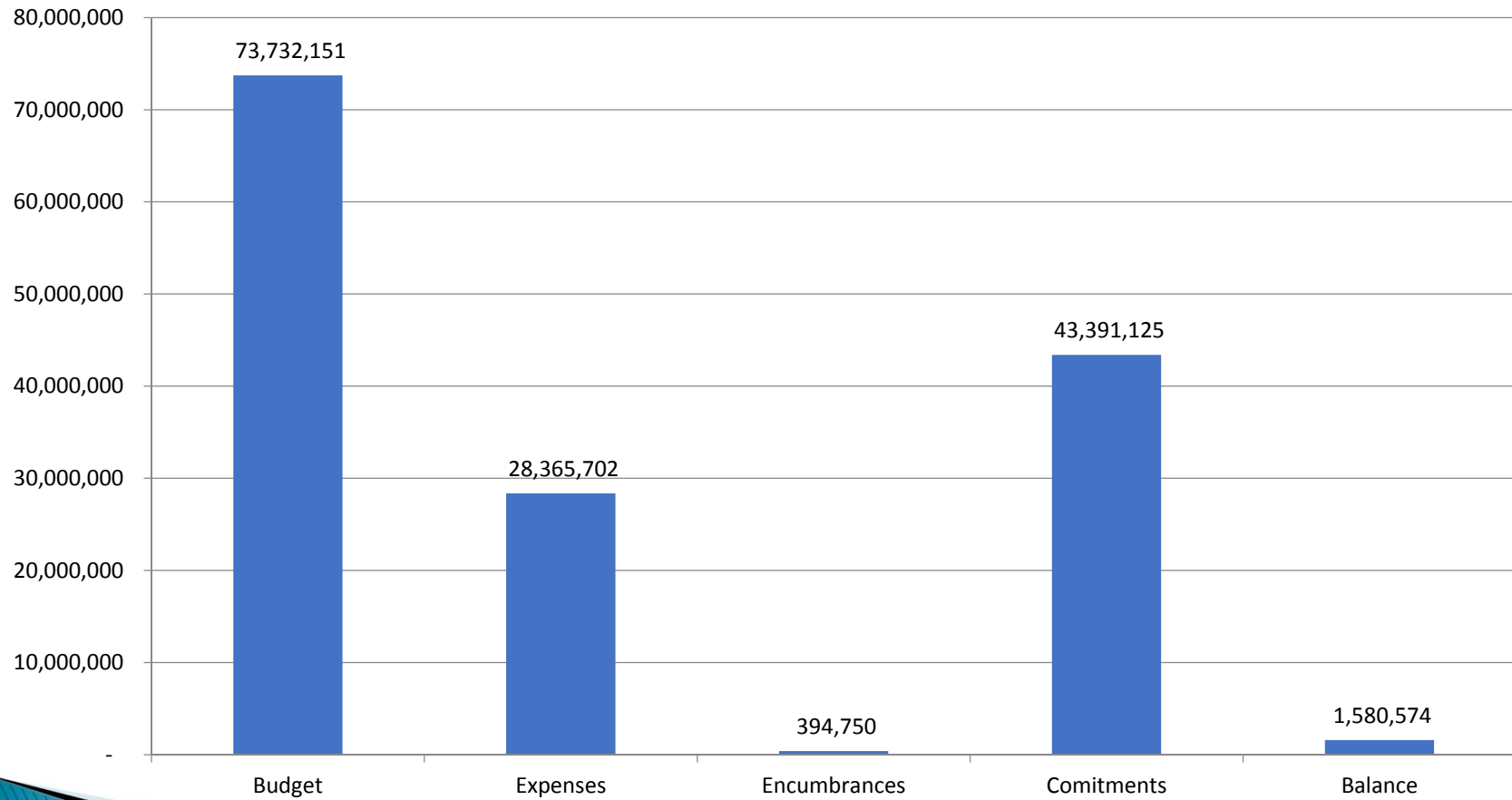
*Full Project Planning

¹Building C Modernization, Infrastructure-Utilities & Swing Space for Bldg C



College of Alameda

2006 through November 30, 2014





Laney College

2006 through November 30, 2014

	Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
Capital Projects						
New Library & Learning Center ¹	On-Going	33,478,352	158,598	51,949	33,267,805	-
Athletic & Fieldhouse	Complete	19,817,959	19,817,959	-	-	-
Photovoltaic	Complete	4,095,314	4,095,314	-	-	-
New Sustainability Bldg (B.E.S.T. Center) ²	On-Going	5,050,331	534,116	15,670	4,500,545	-
Total Capital Projects		62,441,956	24,605,987	67,619	37,768,350	-
Modernization Projects						
Beginners Inn & Dining Room	Complete	7,275,736	7,275,736	-	-	-
Student Center ³	On-Going	18,449,669	1,736,929	518,968	16,193,772	-
Bldg Modernization (Small Projects) ⁴	On-Going	23,942,216	23,537,984	50,836	150,000	203,397
Tower Renovation ⁵	On-Going	8,092,910	7,988,198	14,525	90,188	-
Infrastructure-Utilities	On-Going	92,039	-	-	-	92,039
Health Clinic (All Colleges) ⁶	On-Going	2,000,000	74,800	-	1,925,200	-
Swing Space ⁷	On-Going	2,691,656	2,129,964	6,104	555,588	-
ADA Renovations	Complete	3,714,787	3,714,787	-	-	-
HVAC in Classrooms, F & G *	Complete	40	40	-	-	-
Stair Repair	Complete	55,202	55,202	-	-	-
Laney New Math and Science Center (FPP) **	Conceptual Planning	44,600	44,600	-	-	-
Waterproofing and Intrusion Remediation ⁸	On-Going	99,500	74,400	21,026	4,074	-
Breezeways-Drainage & Pavement Project Design ⁹	On-Going	914,340	807,658	33,944	72,738	-
Tower & Portable Modular Moves	Complete	40,000	32,530	-	-	7,470
Master Plan	On-Going	550,000	479,344	-	-	70,656
Total Modernization Projects		67,962,695	47,952,171	645,402	18,991,560	373,562

*Most of HVAC in Classrooms F & G Project was paid out of Small Projects.
Board Approved Budget Transfer #28 leaving \$40 to cover the expense for Printing

**Full Project Planning

¹ Library & Learning Center, ² B.E.S.T. Center, ³ Student Services, ⁴ Bldg Modernization - Theater Renovation, ⁵ Tower Reception Renovation, ⁶ Health Clinic, ⁷ Swing Space for Library Learning Center & Other on going projects, ⁸ Completion of the Waterproofing project, ⁹ Completion of the Breezeway project



Laney College

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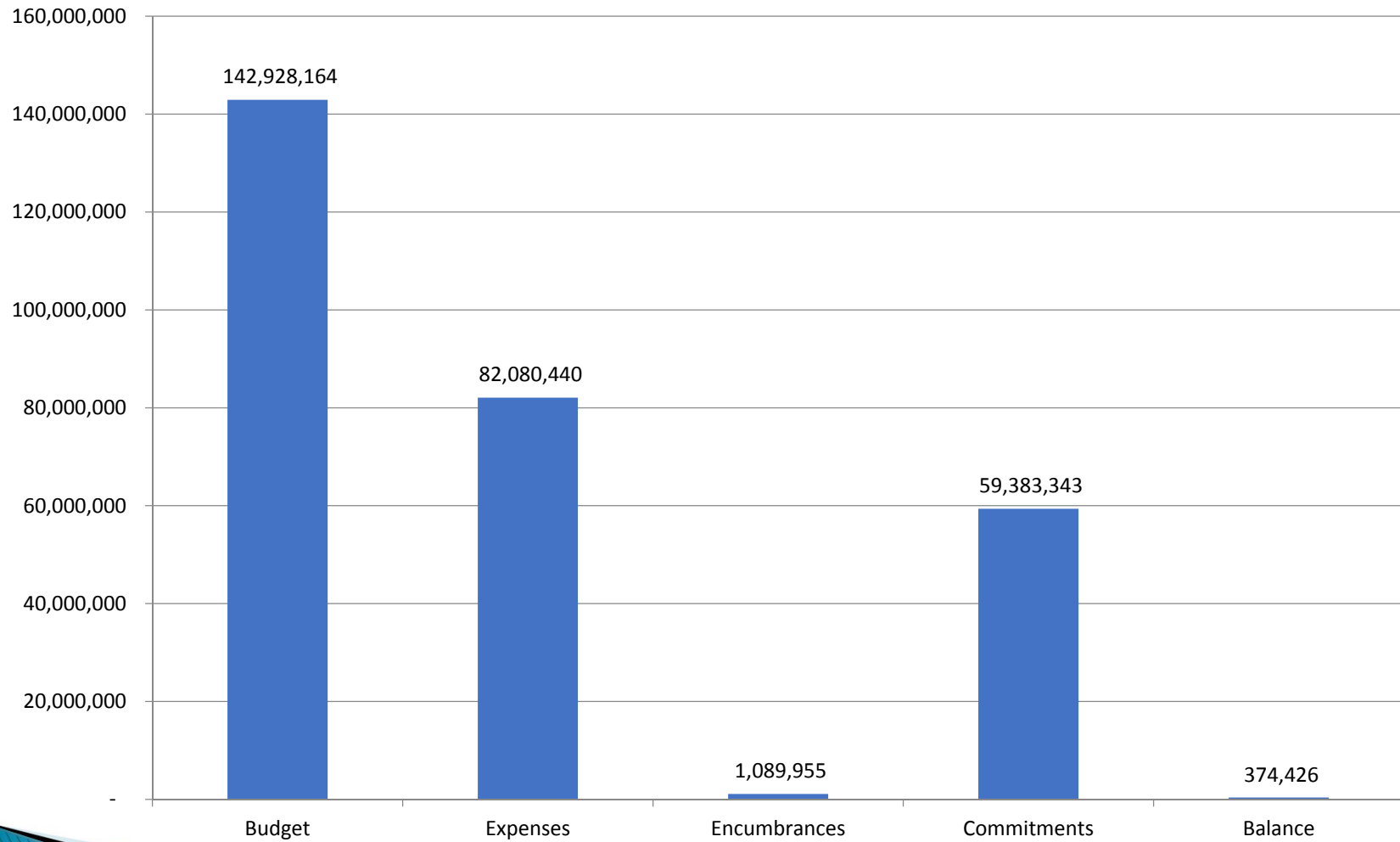
2006 through November 30, 2014

		Budget	Expenses	Encumbrances	Commitments	Balance
Procurement						
Furniture, Fixtures, & Equipment	On-Going	7,496,072	6,491,698	32,514	971,860	-
IT	On-Going	5,008,796	3,012,803	344,419	1,651,574	-
Total Procurement		12,504,868	9,504,501	376,933	2,623,434	-
Other						
Unallocated/Contingency Funds		18,645	17,781	-	-	864
Grand Total		142,928,164	82,080,440	1,089,955	59,383,343	374,426



Laney College

2006 through November 30, 2014





Merritt College

2006 through November 30, 2014

	Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
Capital Projects						
Barbara Lee Science & Allied Health Center ¹	On-Going	49,826,090	21,272,281	18,804,455	9,749,354	-
Photovoltaic	Complete	42,200	42,200	-	-	-
Child Development Center	Complete	-	-	-	-	-
Total Capital Projects		49,868,290	21,314,481	18,804,455	9,749,354	-
Modernization Projects						
Bldg L Library/Learning Center ²	Complete	7,237,181	7,120,299	21,156	95,726	-
Infrastructure-Utilities ¹	On-Going	8,160,000	8,009,169	7,555	143,276	-
Bldg Modernization (Small Projects)	Complete	9,519,500	9,494,254	4,102	-	21,144
Swing Space	Complete	11,800	11,800	-	-	-
Genomics (860 Atlantic, Alameda) *	Complete	346,743	346,743	-	-	-
Horticulture Bldg Modernization (FPP) **	Conceptual Planning	42,200	42,200	-	-	-
Africana Center	Complete	399,500	396,217	-	-	3,283
Total Modernization Projects		25,716,924	25,420,682	32,813	239,002	24,426

* Genomics was transferred to 860 Atlantic Project for consolidation and interim housing until the science building at Merritt College was built. Board Approved Budget Transfer #38 did not leave enough in the Genomics Project number to cover the expenses charged to it, but a Budget Transfer from Merritt College Measure A will rectify this.

** Full Project Planning

¹ Barbara Lee Science/Allied Health Center & Infrastructure-Utilities, ² Completion of the Library Learning Center



Merritt College

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2006 through November 30, 2014

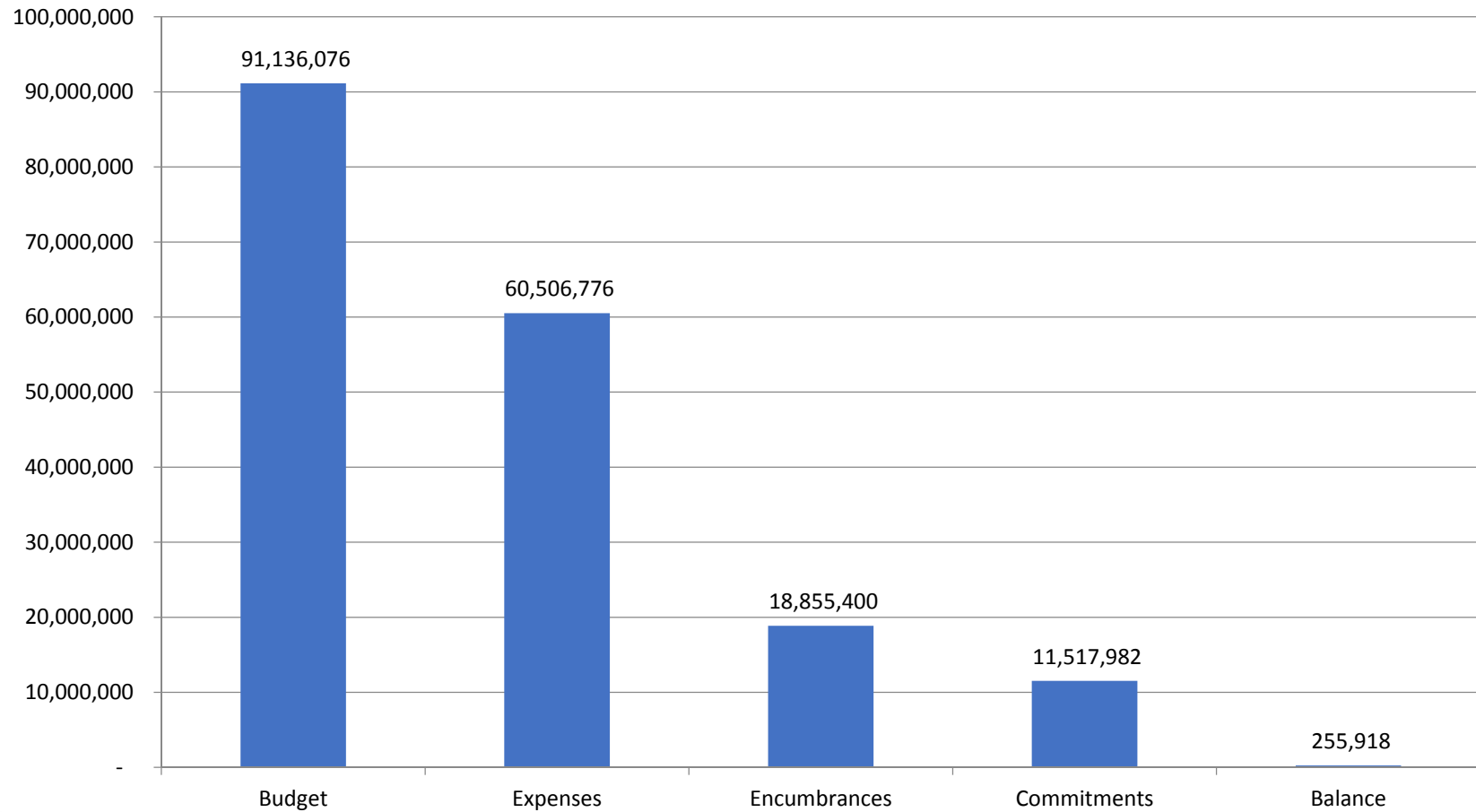
		Budget	Expenses	Encumbrances	Commitments	Balance
Procurement						
Furniture, Fixtures, & Equipment	On-Going	5,035,059	4,591,134	-	443,925	-
IT ¹	On-Going	2,458,967	1,355,135	18,132	1,085,700	-
Total Procurement		7,494,026	5,946,269	18,132	1,529,625	-
Other						
Unallocated/Contingency Funds		231,492	-	-	-	231,492
Grand Total		91,136,076	60,506,776	18,855,400	11,517,982	255,918

¹ Network Upgrade



Merritt College

2006 through November 30, 2014





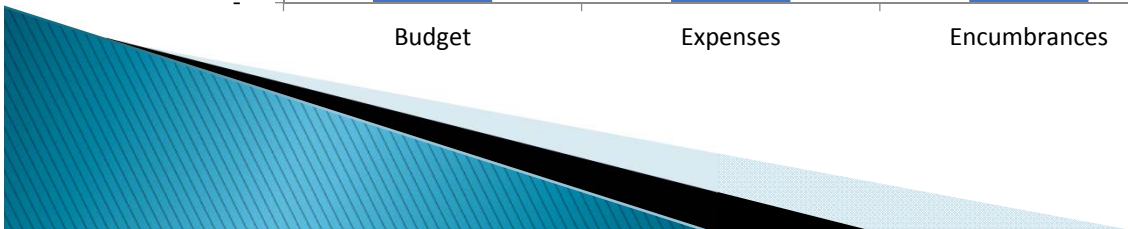
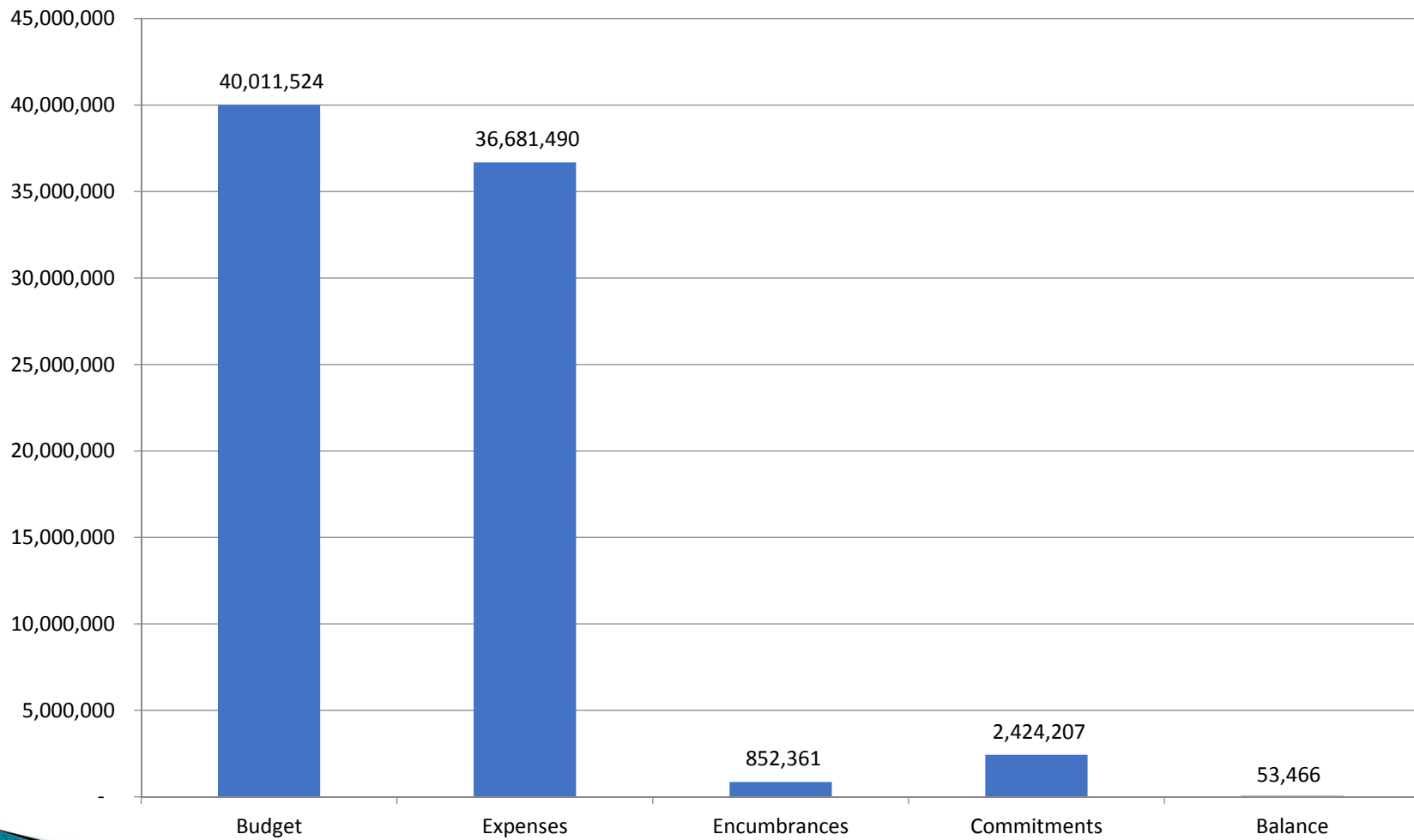
District-Wide (Laney, Merritt, Alameda, Berkeley, & DAC) Capital Projects 2006 through November 30, 2014

	Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
Capital Projects						
Solar/Sustainability ¹	On-Going	1,692,543	42,650	11,110	1,638,783	-
Total Capital Projects		1,692,543	42,650	11,110	1,638,783	-
Modernization Projects						
Security	Complete	6,069,398	6,133,008	2,433	(66,043)	-
Elevator Upgrades ¹	On-Going	250,000	20,189	6,350	223,461	-
Paving & Parking Meters	Complete	1,584,914	1,584,914	-	-	-
Lighting	Complete	518,690	518,690	-	-	-
ADA Upgrade Studies & Assessment for COA & Merritt ²	Complete	250,000	-	-	250,000	-
Signage ³	On-Going	2,930,500	1,864,459	670,063	395,978	-
Recycling	Complete	299,669	283,830	-	-	15,839
Access Control & Motion ⁴	On-Going	440,000	4,750	129,550	305,700	-
Renewable Energy	Complete	2,146,450	2,146,450	-	-	-
Smart Classrooms ⁵	On-Going	9,868,141	8,584,990	-	1,283,151	-
Water Fountains	Complete	455,004	455,004	-	-	-
Library Technology ⁶	Complete	275,000	261,850	-	13,150	-
District-wide Athletic Fields Renovations	Complete	2,305,650	2,280,634	-	-	25,016
Facility Master Planing	Complete	100,000	87,388	-	-	12,612
Total Modernization Projects		27,493,416	24,226,156	808,396	2,405,398	53,466
Procurement						
IT Infrastructure ⁷	On-Going	12,000,000	11,937,226	43,965	18,809	-
Financial Aid System	Complete	435,005	435,005	-	-	-
Moodle	Complete	83,103	83,103	-	-	-
Total Procurement		12,518,108	12,455,334	43,965	18,809	-
Grand Total		41,704,067	36,724,140	863,471	4,062,990	53,466

¹ District-Wide Elevator Upgrades, ² ADA Studies, ³ Marquee Signs, ⁴ Access Control, ⁵ Smart Classroom Streaming, ⁶ Library Technology, ⁷ IT Infrastructure



District-Wide (Laney, Merritt, Alameda, Berkeley, & DAC) Capital Projects 2006 through November 30, 2014





District-Wide (Laney, Merritt, Alameda, Berkeley, & DAC)
Capital and Modernization Projects
 2006 through November 30, 2014

Capital Projects by College

	Budget	Expenses	Encumbrances	Commitments	Balance
Berkeley City College	11,147,330	529,983	7,609	10,609,739	-
College of Alameda	38,103,948	1,853,624	-	36,250,324	-
Laney College	62,441,956	24,605,987	67,619	37,768,350	-
Merritt College	57,693,634	29,139,825	18,804,455	9,749,354	-
District-Wide	1,692,543	42,650	11,110	1,638,783	-
Total Capital Projects	169,386,868	56,129,418	18,879,683	94,377,767	-

Modernization Projects District-Wide

	Budget	Expenses	Encumbrances	Commitments	Balance
Berkeley City College	10,803,311	9,853,433	-	920,497	29,381
College of Alameda	27,148,726	24,208,936	310,247	2,575,159	54,384
Laney College	67,962,695	47,952,171	645,402	18,991,560	373,562
Merritt College	25,716,924	25,420,682	32,813	239,002	24,426
District Administration Center	10,461,743	8,761,622	67,090	1,633,031	-
District-Wide	27,493,416	24,226,156	808,396	2,405,398	53,466
Total Modernization Projects	169,586,815	140,423,000	1,863,949	26,764,647	535,220



Total Recap for Furniture, Fixtures, & Equipment and IT/Computers

2006 through November 30, 2014

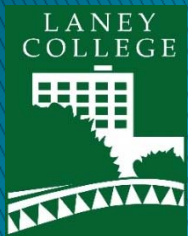
	Budget	Expenses	Encumbrances	Commitments	Balance
Procurement					
Berkeley City College					
Furniture, Fixtures, & Equipment	1,432,433	1,432,433	-	-	-
IT Computers	1,634,943	825,417	110,286	699,240	-
	<u>3,067,376</u>	<u>2,257,850</u>	<u>110,286</u>	<u>699,240</u>	<u>-</u>
College of Alameda					
Furniture, Fixtures, & Equipment	4,080,408	2,049,857	84,502	1,946,048	-
IT Computers	2,872,879	253,286	-	2,619,593	-
	<u>6,953,287</u>	<u>2,303,143</u>	<u>84,502</u>	<u>4,565,642</u>	<u>-</u>
Laney College					
Furniture, Fixtures, & Equipment	7,496,072	6,491,698	32,514	971,860	-
IT Computers	5,008,796	3,012,803	344,419	1,651,574	-
	<u>12,504,868</u>	<u>9,504,501</u>	<u>376,933</u>	<u>2,623,434</u>	<u>-</u>
Merritt College					
Furniture, Fixtures, & Equipment	5,035,059	4,591,134	-	443,925	-
IT Computers	2,458,967	1,355,135	18,132	1,085,700	-
	<u>7,494,026</u>	<u>5,946,269</u>	<u>18,132</u>	<u>1,529,625</u>	<u>-</u>
District Administration					
Furniture, Fixtures, & Equipment	2,681,278	1,567,126	8,151	1,106,001	-
District-Wide					
IT Infrastructure	12,518,108	12,455,334	43,965	18,809	-
Total Procurement	<u>45,218,943</u>	<u>34,034,223</u>	<u>641,969</u>	<u>10,542,751</u>	<u>-</u>



District Administration Center (DAC)



What's Happening





District Administration Center (DAC)

2006 through November 30, 2014

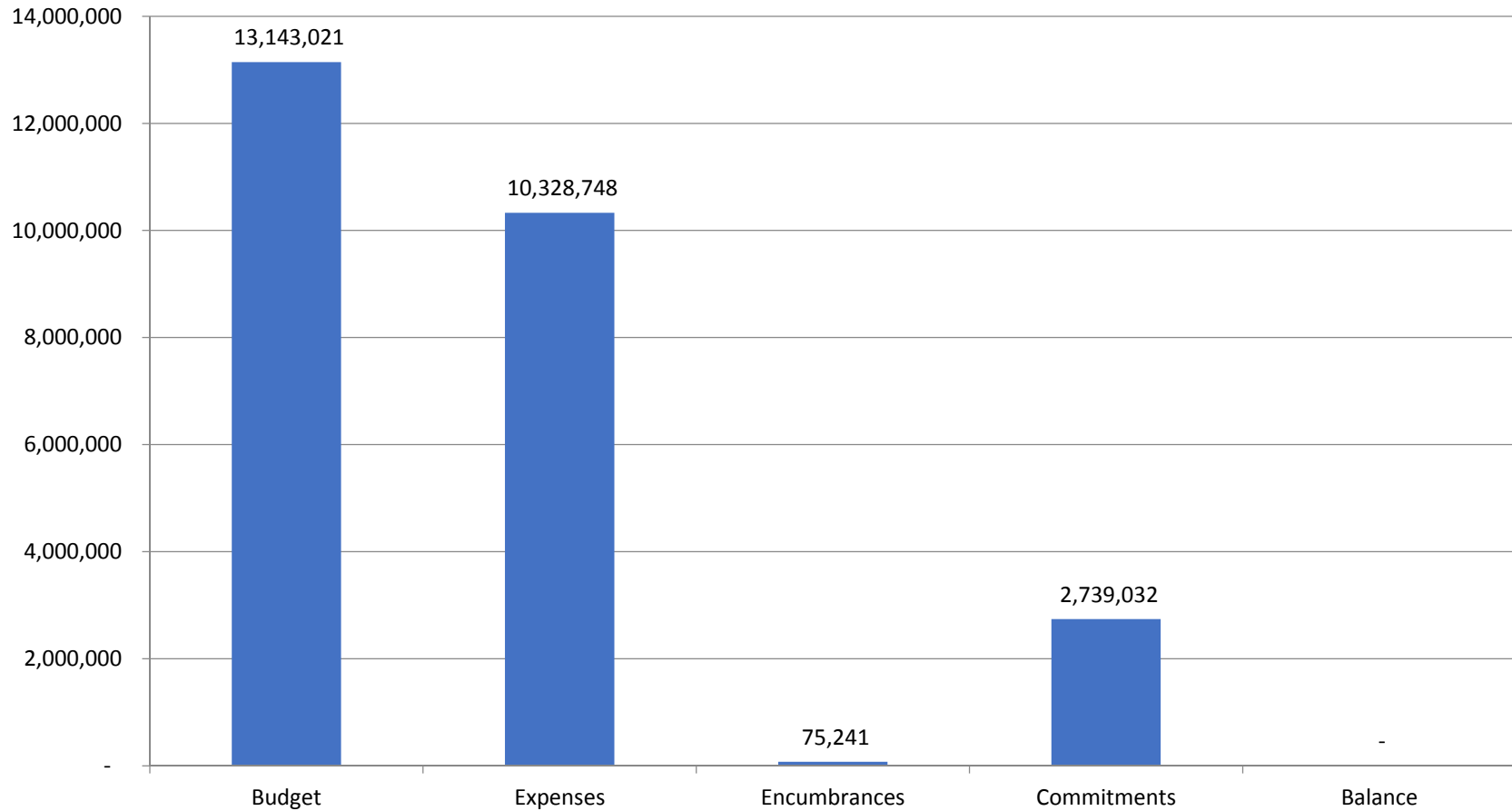
	Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
Modernization Projects						
District Office Renovation	Complete	1,853,494	1,853,494	-	-	-
Emergency Generators ¹	Complete	741,421	268,141	-	473,280	-
HVAC for main District Office	Complete	1,446,376	1,446,376	-	-	-
Add'l Space for IT ²	On-Going	1,200,000	40,249	-	1,159,751	-
DAC Service Centers	Complete	3,534,117	3,534,117	-	-	-
Sidewalks & International Modulares	Complete	1,619,245	1,619,245	-	-	-
DAC Modular Purchase	On-Going	67,090	-	67,090	-	-
Total Modernization Projects		10,461,743	8,761,622	67,090	1,633,031	-
Procurement						
Furniture, Fixtures, & Equipment ³	On-Going	2,681,278	1,567,126	8,151	1,106,001	-
Grand Total		13,143,021	10,328,748	75,241	2,739,032	-

¹ Emergency Generators for the Boardroom, ² IT Suite Remodel, ³ Two Way Radios & Equipment for District-Wide



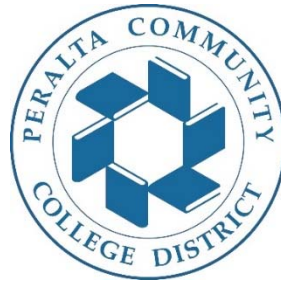
District Administration Center (DAC)

2006 through November 30, 2014

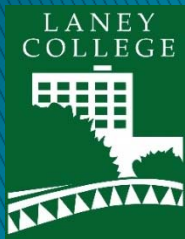




Measure A Bond Program Management



What's Happening





Program Management

2006 through November 30, 2014

	Budget	Expenses	Encumbrances	Commitments	Balance
Program Management					
Overhead	12,456,704	12,546,693	-	(89,989)	-
Integrated, Educational, & Facilities Master Plan	2,931,322	2,931,322	-	-	-
Unallocated/Contingency Funds	838,116	78,649	-	-	759,467
Acquisition Due Diligence (Kaiser Center)	104,000	95,949	-	-	8,051
Total Program Management	16,330,142	15,652,613	-	(89,989)	767,518



Overhead

Detail of Expenses

2006 through November 30, 2014

	Expenses
Overhead	
Scheduling	447,366
Program Mgmt	1,252,655
Design Mgmt	519,678
Legal	1,346,884
Salaries	6,375,959
Certified Payroll Compliance **	908,413
Special Reporting	385,663
Other *	1,310,077
Total Overhead	<u>12,546,693</u>

*Outreach for Small Local Business Enterprises and Small Emerging Local Business Enterprises in the Districts market area, Special Reporting, Inspections, Public Communications, etc...

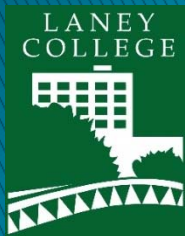
** A Journal Entry will be created to have the fees offset to the projects.



Overall Recap



By Activities





Measure A Capital Outlay Summary

2006 through November 30, 2014

	Budget	Expenses	Encumbrances	Commitments	Balance
Capital Projects					
Berkeley City College	11,147,330	529,983	7,609	10,609,739	-
College of Alameda	38,103,948	1,853,624	-	36,250,324	-
Laney College	62,441,956	24,605,987	67,619	37,768,350	-
Merritt College	57,693,634	29,139,825	18,804,455	9,749,354	-
District-Wide	1,692,543	42,650	11,110	1,638,783	-
Total Capital Projects	171,079,411	56,172,068	18,890,793	96,016,550	-
Modernization Projects					
Berkeley City College	10,803,311	9,853,433	-	920,497	29,381
College of Alameda	27,148,726	24,208,936	310,247	2,575,159	54,384
Laney College	67,962,695	47,952,171	645,402	18,991,560	373,562
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District-Wide	27,493,416	24,226,156	808,396	2,405,398	53,466
Total Modernization Projects	169,586,815	140,423,000	1,863,949	26,764,647	535,220



Measure A Capital Outlay Summary

2006 through November 30, 2014

Continued from page 29

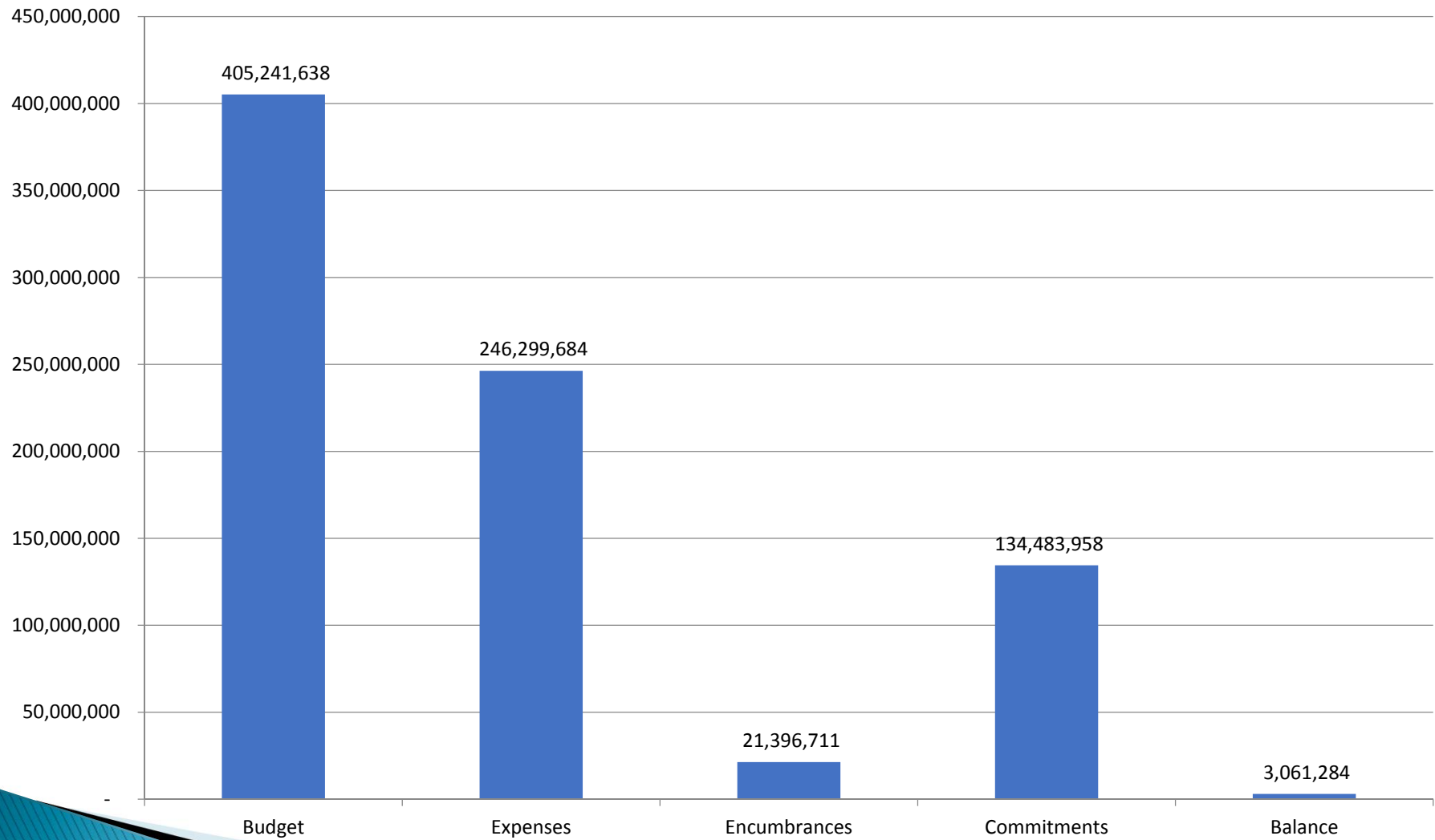
	Budget	Expenses	Encumbrances	Commitments	Balance
Procurement					
Berkeley City College	3,067,376	2,257,850	110,286	699,240	-
College of Alameda	6,953,287	2,303,143	84,502	4,565,642	-
Laney College	12,504,868	9,504,501	376,933	2,623,434	-
Merritt College	7,494,026	5,946,269	18,132	1,529,625	-
District Administration Center	2,681,278	1,567,126	8,151	1,106,001	-
District-Wide	12,518,108	12,455,334	43,965	18,809	-
Total Procurement	45,218,943	34,034,223	641,969	10,542,751	-
Other*					
College of Alameda	1,526,190	-	-	-	1,526,190
Laney College	18,645	17,781	-	-	864
Merritt College	231,492	-	-	-	231,492
District-Wide	16,330,142	15,652,613	-	(89,989)	767,518
Total Other	18,106,469	15,670,394	-	(89,989)	2,526,064
Grand Total	403,991,638	246,299,684	21,396,711	133,233,958	3,061,284
Contingency Reserve	1,250,000	-	-	1,250,000.00	-
Grand Total	405,241,638	246,299,684	21,396,711	134,483,958	3,061,284

*Other includes Unallocated Funds, Bond Overhead, District-Wide Solar/Sustainability, & Acquisition Due Diligence



Measure A Capital Outlay Summary

2006 through November 30, 2014





Measure A Bond – Financial Audit Report

Unqualified Opinion of the Independent Auditors (VTD)

as of November 30, 2014

The 2013 Fiscal Year Independent Auditor's Report is Board Accepted February 25, 2014.



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

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Peralta Community College District's (the District) Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006) as of and for the year ended June 30, 2013, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006) of the District at June 30, 2013, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure A Bonds' Fund specific to Measure A General Obligation Bonds' Fund, Election 2006, and are not intended to present fairly the financial position and changes in financial position of the District in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2014, on our consideration of the District's Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006) internal control over financial reporting 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* in considering the District's Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006) internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinek, Trine, Day & Co. LLP

Rancho Cucamonga, California
January 17, 2014



Measure A Bond – Performance Audit Report

Unqualified Opinion of the Independent Auditors (VTD)

as of November 30, 2014

The 2013 Fiscal Year Independent Auditor’s Report is Board Accepted February 25, 2014.



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

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

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

We were engaged to conduct a performance audit of Peralta Community College District (the District) Proposition 39 Measure A General Obligation Bonds' Fund (the Measure A Bonds' Fund) for the year ended June 30, 2013.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended the Proposition 39 Measure A General Obligation Bonds' Fund only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Vavrinek, Trine, Day & Co. LLP

Rancho Cucamonga, California
January 17, 2014