

CHABOT – LAS POSITAS COMMUNITY COLLEGE

**GENERAL OBLIGATION BONDS
FINANCIAL REPORT
JUNE 30, 2007**

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

BUILDING FUND TABLE OF CONTENTS JUNE 30, 2007

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INDEPENDENT AUDITORS' REPORT

Governing Board
Chabot Las Positas Community College District
Pleasanton, California

We have audited the accompanying financial statements of the Building fund of the Chabot Las Positas Community College District, as of and for the year ended June 30, 2007, 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. 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, the financial statements present only the Building fund and do not purport to, and do not, present fairly the financial position and results of operations of the Chabot Las Positas Community College District in conformity with 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 of the Building fund of the Chabot Las Positas Community College District at June 30, 2007, and the results of its operations and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Vavrinek, Trine, Day & Co LLP
Pleasanton, California
December 20, 2007

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

**BUILDING FUND
BALANCE SHEET
JUNE 30, 2007**

ASSETS

Cash and investments	\$ 486,078,905
Accounts receivable	1,165,552
Due from other funds	127,247
Total Assets	<u>\$ 487,371,704</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 6,293,699
Due to other funds	119,433
Total Liabilities	<u>6,413,132</u>

FUND EQUITY

Fund balances	
Undesignated	<u>480,958,572</u>
Total Fund Equity	<u>480,958,572</u>
Total Liabilities and Fund Equity	<u>\$ 487,371,704</u>

The accompanying notes are an integral part of these financial statements.

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2007

REVENUES

Interest income	\$ 14,977,589
Total Revenues	<u>14,977,589</u>

EXPENDITURES

Current Expenditures	
Salaries	364,024
Benefits	149,307
Books and supplies	15,379
Services and operating expenditures	4,708,164
Capital outlay	<u>27,743,191</u>
Total Expenditures	<u>32,980,065</u>

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>(18,002,476)</u>
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OTHER FINANCING SOURCES (USES)

Proceeds from bond issuance	<u>402,579,308</u>
Total Other Financing Sources and Uses	<u>402,579,308</u>

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	384,576,832
FUND BALANCE, Beginning of Year	<u>96,381,740</u>
FUND BALANCE, End of Year	<u><u>\$ 480,958,572</u></u>

The accompanying notes are an integral part of these financial statements.

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

BUILDING FUND

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2007

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Chabot Las Positas Community College District bond funds conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The Chabot Las Positas Community College District Building fund accounts for financial transactions in accordance with the policies and procedures of the California Community Colleges Budget and Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building fund of the Chabot Las Positas Community College District. This fund was established to account for the expenditures of general obligation bonds issued under the General Obligation Bonds Election of 2004. The authorized issuance amount of the bonds is \$498,000,000. Series A of the bonds was sold on July 28, 2004 for \$100,000,000. In April 2006, a refunding bond was issued for \$89,275,850 to advance refund \$90,000,000 of the original Series A bonds and to provide an additional \$14,696,664 of cash from the premium associated with the refunding bonds. In October 2006, Series 2006B and Series 2006C were issued for the amounts of \$229,159,710 and \$168,838,667, respectively. These financial statements are not intended to present fairly the financial position and results of operations of the Chabot Las Positas Community College District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements of the Chabot Las Positas Community College District Building fund are accounted for under the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. For the District, available means expected to be received within 60 days of fiscal year-end. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered), except for unmatured interest on long-term debt, which is recognized when due.

Fund Balance Reserves and Designations

Reservations of the ending fund balance indicate the portions of fund balance not available for appropriation or amounts legally segregated for a specific future use. Designations of the ending fund balance indicate tentative plans for financial resource utilization in a future period. No amounts were reserved or designated at June 30, 2007.

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

BUILDING FUND

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2007

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Supplemental taxes for repayment of bond proceeds are collected by the County of Alameda from all taxable property within the District and deposited in the Bond Interest and Redemption Fund of the District. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10, and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Alameda bills and collects the taxes for the District. The District recognizes tax revenues when received. Property taxes collected for debt repayment is recorded in the Bond Interest and Redemption Fund of the District.

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

BUILDING FUND NOTES TO FINANCIAL STATEMENTS JUNE 30, 2007

NOTE #2 – DEPOSITS AND INVESTMENTS

Investments Authorized Under Debt Agreements - The debt agreement limits investments to the Alameda County Investment Pool. The Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

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

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.

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 purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

**BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007**

Information about the sensitivity of the fair values of the District's bond investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's bond investment by maturity:

Investment Type	Fair Value	Maturity Date
County Pool	\$ 82,375,855	6/30/2007
Guaranteed Investment Contract	403,516,581	11/1/2011
Total	<u>\$ 485,892,436</u>	

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

Investment Type	Fair Value	Minimum Legal Rating	Rating at Year End
County Pool	\$ 82,375,855	None	N/A
Guaranteed Investment Contract	403,516,581	AA	AAA
Total	<u>\$ 485,892,436</u>		

Concentration of Credit Risk -- The investment policy of the District contains no limitation on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent (5%) or more of the total investments are as follows.

Investment Type	Issuer	Reported Amount
Guaranteed Investment Contract	Citigroup Global Markets Inc.	<u>\$ 403,516,581</u>

NOTE #3 – ACCOUNTS RECEIVABLE

Receivables at June 30, 2007, consisted of the following:

Interest	<u>\$ 1,165,552</u>
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CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

**BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007**

NOTE #4 – INTERFUND TRANSACTIONS

Interfund Receivables (Due from) and Payables (Due To)

Interfund receivables and payables at June 30, 2007 are as follows:

Due from Capital Projects fund for expenditures temporarily paid from bond funds	<u>\$ 127,247</u>
Due to General fund for salary reimbursement	<u>\$ 119,433</u>

NOTE #5 – ACCOUNTS PAYABLE

Accounts payable at June 30, 2007, consists of the following:

Program manager	\$ 246,547
Specialized equipment (computers, science lab & automotive)	883,051
Contractors	259,259
Others	4,904,842
Total	<u>\$ 6,293,699</u>

NOTE #6 – FUND BALANCES

Fund balances are composed of the following elements:

Unreserved Undesignated	<u>\$ 480,958,572</u>
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NOTE #7 –LONG-TERM DEBT

Under the modified accrual basis of accounting, liabilities for long-term debt are not reported in the individual funds. However, they are reported as liabilities on the Statement of Net Assets in the Government financial statements of the Chabot Las Positas Community College District. The information presented below is for informational purposes only.

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

BUILDING FUND

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2007

In July 2004, the District issued Series A of the 2004 general obligation bonds in the amount of \$100 million to fund capital projects. In April 2006, the District refunded \$90 million of the Series A bonds and generated an additional \$14.7 million of available funds from the premium associated with this refunding. In October 2006, the District issued Series B and Series C of the 2004 general obligation bonds in the amount of \$229 million and \$169 million, respectively, to fund capital projects.

General obligation bonds have been issued and are outstanding as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds 07/01/06	Bonds Issued	Accretion	Payments	Bonds 06/30/07
2004	2011	3.500-5.000%	\$ 100,000,000	\$ 10,000,000	\$ -	\$ -	\$ 7,380,000	\$ 2,620,000
2006	2021	3.500-5.000%	\$ 89,275,849	89,275,850	-	1,658,925	950,000	89,984,775
2006	2031	4.000-5.000%	\$ 229,159,710	-	229,159,710	3,175,801	-	232,335,511
2006	2046	4.090-5.100%	\$ 168,838,667	-	168,838,667	6,578,187	-	175,416,854
				<u>\$ 99,275,850</u>	<u>\$ 397,998,377</u>	<u>\$ 11,412,913</u>	<u>\$ 8,330,000</u>	<u>\$ 500,357,140</u>

Debt Service Requirements

The general obligation bonds mature through 2047 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2008	\$ 12,430,000	\$ 9,781,416	\$ 22,211,416
2009	6,340,000	9,842,700	16,182,700
2010	7,272,101	9,601,475	16,873,576
2011	8,082,805	9,331,400	17,414,205
2012	8,900,451	9,023,463	17,923,914
2013-2017	29,704,728	65,198,778	94,903,506
2018-2022	66,085,427	38,643,438	104,728,865
2023-2027	50,191,136	33,240,250	83,431,386
2028-2032	142,918,593	20,704,075	163,622,668
2033-2037	55,807,733	-	55,807,733
2038-2042	52,203,448	-	52,203,448
2043-2047	49,007,806	-	49,007,806
Total	<u>488,944,228</u>	<u>\$ 205,366,995</u>	<u>\$ 645,303,417</u>
Interest accreted to date	<u>11,412,912</u>		
Total including accreted interest	<u>\$ 500,357,140</u>		

As of June 30, 2007, there was \$19,055,285 in the Bond Interest and Redemption Fund of Chabot Las Positas Community College District, which will be used to make interest and principal payments on the bonds

CHABOT LAS POSITAS COMMUNITY COLLEGE DISTRICT

BUILDING FUND NOTES TO FINANCIAL STATEMENTS JUNE 30, 2007

NOTE #8 – COMMITMENTS AND CONTINGENCIES

As of June 30, 2007, the Building fund had the following commitments with respect to unfinished capital projects:

<u>Description</u>	<u>Amount</u>	<u>Completion Dates</u>
Districtwide		
Program Level Services	1,302,645	Through June 08
Central Plant	26,268,898	October-08
Furniture, Fixture & Equipment	780,015	Through June 08
Other	226,073	Through June 08
Chabot		
Athletic Fields	257,782	July-08
Building 4000 Student Center/COUNS	876,197	July-08
Social Science/Language Arts	538,145	April-09
Building 800/900 Language Arts/HUMAN	182,245	June-08
Other	3,333,152	Through June 08
Las Positas		
Child Care Center	721,960	September-09
College Center-Arts	2,953,631	December-09
MD Building	60,920	December-07
Other	1,323,091	Through June 08
Total	<u>\$ 38,824,754</u>	

**CHABOT – LAS POSITAS COMMUNITY COLLEGE
DISTRICT**

**GENERAL OBLIGATION BONDS
AGREED-UPON PROCEDURES
REPORT
JUNE 30, 2007**



INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

Governing Board and
Citizens' Fiscal Oversight Committee
Chabot Las Positas Community College District
Pleasanton, California

We have performed the agreed-upon procedures, which were agreed to by the management of the Chabot Las Positas Community College District and the Citizen's Oversight Committee, to review 25% of the expenditures of the 2004 General Obligation Bond funds for the period of July 1, 2006 to June 30, 2007, for the purpose of verifying if the use of the funds is within the scope of the published materials specifying the intended use of bond funds. Additionally, the Citizen's Oversight Committee requested a 100% audit of all bond fund expenditures for salary and benefits of District Personnel. We used election documents, District resolutions, the master plan and any updated master plans as the guidance for the intended use of the funds. For any expenditures in question, we recommended that the District obtain the opinion of legal counsel and we informed this committee as to the issues. Management is responsible for Chabot Las Positas Community College District bond's compliance with election documents, district resolutions, master plan, and the revised master plan. This engagement to perform agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and meets the compliance requirements to perform an "audit" as outlined in Subparagraph (C) of paragraph (3) of subdivision (b) of section 1 of Article XIII A of the California Constitution. The sufficiency of these procedures is solely the responsibility of those specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Financial Summary

1. The general obligation bond funds were authorized at an election of the registered voters of the District held on March 2, 2004. The bonds were authorized at an issuance of \$498,000,000 principal amount for the purpose of financing the acquisition, construction and modernization of facilities. The first series of the bonds were issued in 2004 and sold in the amount of \$100,000,000. In 2006, \$90,000,000 of the Series A bonds were refunded by issuing a refunding bond in the amount of \$89,275,850. The refunding bond generated a premium of \$14,725,474 which resulted in \$14,696,664 of additional cash received for bond projects. In October 2006, District issued Series B and Series C of the 2004 election for the remaining authorized amounts. Series B was issued in the amount of \$229,159,710 and Series C was issued in the amount of \$168,838,667.

2. Total expenditures and commitments through June 30, 2007, were \$97,419,034.
3. An analysis of expenditures is as follows:

Expenditures	Prior Periods	Current Period	Total
Supplies	\$ 28,788	\$ 15,379	\$ 44,167
Services	2,831,897	4,708,164	7,540,061
Capital outlay	17,897,608	27,743,191	45,640,799
Salaries and Benefits	233,545	513,331	746,876
Transfers/Other Outgo	4,622,376	-	4,622,376
Total expenditures	<u>\$ 25,614,214</u>	<u>\$ 32,980,065</u>	58,594,279
Contract commitments, June 30, 2007			38,824,754
Total expenditures and commitments			<u>\$ 97,419,033</u>

Available unspent funds from the bond as of June 30, 2007, are as follows:

	Prior Periods	Current Period	Total
Face amount of bond issued	\$ 189,275,850	\$ 397,998,377	\$ 587,274,227
Bond premium	17,536,086	10,002,142	27,538,228
Proceeds from sale of bond	206,811,936	408,000,519	614,812,455
Required deposit to debt service reserve account	(1,354,528)	(5,421,211)	(6,775,739)
Bond issuance costs (included in services above)	(2,656,243)	(4,600,469)	(7,256,712)
Advance refunding of part of Series A	(88,099,655)	-	(88,099,655)
Cash from sale of bond available for Measure B projects	<u>\$ 114,701,510</u>	<u>\$ 397,978,839</u>	512,680,349
Interest earned in building fund			19,615,790
Issuance costs			7,256,712
Total revenue			539,552,851
Total expenditures and commitments			(97,419,033)
Amount available			<u>\$ 442,133,818</u>

Agreed Upon Procedures Performed

1. Verify that the expenditure of funds were accounted for separately in the accounting records to allow for accountability.
2. Verify that the net funds from the sale of the General Obligation Bonds were deposited in total into the District's accounts by obtaining settlement statement for the new bond issue and verifying amounts deposited into the Building and Bond Interest and Redemption funds.
3. Select 25% of the expenditures and verify that the funds expended complied with the purpose that was specified to the registered voters of the District through election materials, district resolutions, master plan, and revised master plans.
4. 100% audit of all bond fund expenditures for salary and benefit costs for District Staff.
5. Verify that District's internal control procedures are operating according to District policies.

6. Verify that the State and District policies were followed in the awarding of bids and expenditure of the funds.

Results of Procedures

1. The general obligation bond fund expenditures were accounted for separately in the Building fund of the District.
2. The net proceeds from the sale of the general obligation bonds during the year were deposited into the building fund
3. Our review of the expenditures for the period July 1, 2006, through June 30, 2007, did not reveal any items that were paid from the general obligation bond funds that did not comply with the purpose of the Bonds that were approved by the registered voters of the District on March 2, 2004. See supplemental information for list of expenditures reviewed.
4. Our review of the salary and benefit costs for the period July 1, 2006, through June 30, 2007, did not reveal any items that were paid from the general obligation bond funds that did not comply with the purpose of the Bonds that were approved by the registered voters of the District on March 2, 2004.
5. Our review of the internal control procedures followed on selected invoices revealed no exceptions to the basic internal control policies of the District.
6. Our review of the awarding of contracts and the disbursement of funds revealed no exceptions to the policies of the State and the District.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. 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 information and use of the Chabot Las Positas Community College District and the Citizen's Fiscal Oversight Committee and is not intended to be and should not be used by anyone other than those specified parties.

Vavrinek, Trine, Day & Co LLP

Pleasanton, California
December 20, 2007

SUPPLEMENTAL INFORMATION

CHABOT – LAS POSITAS COMMUNITY COLLEGE DISTRICT

SUPPLEMENTAL INFORMATION
EXPENDITURES REVIEWED
JULY 1, 2006 TO JUNE 30, 2007

Warrant Date	Warrant Number	Object Code	Vendor	Description from invoice or estimated payable form	Service Period or Delivery Date	Amount
10/20/06	406708	6400	Sungard Sct Inc	License Fee- Contract Billing Districtwide Avaya	9/30/2006	\$ 147,600
07/12/07	551674	6430	Altura Communications Solutions	Communication System	6/21/2007	184,506
07/05/07	514475	6430	Gateway Computers	Computers for LPC labs	4/30/2007	175,945
08/24/06	382775	6235	Foam Experts Roofing	Roofing LPC, Bldg 800	8/10/2006	218,556
11/01/06	407056	6200	Alcal/Arcade Contracting	Roofing for Chabot	10/18/2006	251,565
01/11/07	460305	6200	Alcal/Arcade Contracting	Roofing for Chabot	1/3/2007	248,342
12/18/06	455530	5700	Public Agency Law Group	Legal Fees	9/06-11/06	21,359
05/11/07	497906	5700	Atkinson, Andelson, Loya	Legal Fees	3/31/2007	2,960
06/18/07	513756	6200	LPA Inc	Chabot College IOBC	4/1/07-4/30/07	110,400
04/06/07	479337	6200	HMC Architects	Chabot Classroom Renovation	2/1/07-2/28/07	296,156
10/13/06	399993	6200	TBP Associates	Chabot Student Access Center	8/1/06-8/31/06	138,129
03/23/07	478917	6200	TBP Associates	Design for parking lots	12/1/06-12/31/06	445,743
05/08/07	497779	6200	TBP Associates	Chabot Student Access Center	3/1/07-3/31/07	209,762
06/18/07	513762	6200	TBP Associates	Chabot SAC, Parking Lots	4/1/07-4/30/07	228,712
07/19/07	551865	6200	TBP Associates	Chabot SAC, Parking Lots	5/1/07-5/31/07	137,663
07/19/07	551863	6400	State of California	DSA Fee for Chabot CSSC	6/30/2007	170,050
04/02/07	479188	6200	Pool Scene Inc	Chabot Pool Renovation	2/28/2007	201,986
05/01/07	497564	6200	Pool Scene Inc	Chabot Pool Renovation	3/31/2007	205,102
12/01/06	455069	6236	Sierra Bay Contractors	LPC Disciplinary Ed Building	10/31/2006	508,043
12/18/06	455533	6236	Sierra Bay Contractors	LPC Disciplinary Ed Building	11/30/2006	1,009,532
12/18/06	455514	6236	Bank of Sacramento	LPC Disciplinary Ed Building	12/7/2006	112,170
02/02/07	433606	6236	Sierra Bay Contractors	LPC Disciplinary Ed Building	12/31/2006	362,421
03/05/07	434591	6236	Sierra Bay Contractors	LPC Disciplinary Ed Building	1/31/2007	740,507
04/06/07	479349	6236	Sierra Bay Contractors	LPC Disciplinary Ed Building	4/6/2007	370,516
11/03/06	407306	6202	John Sergio Fisher	LPC- College for the arts	5/1/06-10/13/06	223,000
12/08/06	455269	6202	John Sergio Fisher	LPC- College for the arts	10/13/06-11/20/06	405,094
02/16/07	434582	6202	John Sergio Fisher	LPC- College for the arts	1/18/07-2/16/07	413,475
03/23/07	478916	6222	State of California	LPC-DSA check for center of arts	3/19/2007	194,275
04/06/07	479340	6202	John Sergio Fisher	LPC- College for the arts	2/17/07-3/17/07	431,475

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

**SUPPLEMENTAL INFORMATION
EXPENDITURES REVIEWED
JULY 1, 2006 TO JUNE 30, 2007**

06/01/07	518288	6202	John Sergio Fisher	LPC- College for the arts	3/19/07-5/7/07	413,475
01/24/07	460661	4333	Midwest Tape	Measure B Library Book Purchase	1/9/2007	42
02/09/07	433893	5711	Ang Newspapers	Bid No 07-07	1/31/2007	229
05/18/07	498184	643001	Machinery Sales Company	Chabot-Lathes	3/29/2007	331,894
01/19/07	460315	6210	Swinerton Management & Consultants	Chabot- Construction Mgmt	8/1-10/31	240,687
03/05/07	434593	6210	Swinerton Management & Consultants	Chabot- Construction Mgmt	12/1-1/31	223,256
03/08/07	479353	6210	Swinerton Management & Consultants	Chabot- Construction Mgmt	2/1-2/28	108,498
07/19/07	551864	6210	Consultants	Chabot- Construction Mgmt	4/1-4/30	198,078
04/30/07	498187	6235	Pool Scene Inc	Chabot Pool Renovation	4/30/2007	301,602
05/31/07	514209	6235	Pool Scene Inc	Chabot Pool Renovation	3/31/2007	853,985
07/19/07	551860	6235	Pool Scene Inc	Chabot Pool Renovation	6/30/2007	120,370
07/19/07	551858	6238	Mcguire & Hester	Chabot Football Field Turf	7/19/2007	186,836
04/06/07	479331	6202	Beverly Prior Architects	LPC, CDC Building	2/25/07-4/10/07	158,996
05/24/07	498489	6236	Sierra Bay Contractors	MD Building	2/28/2007	642,325
05/24/07	498489	6236	Sierra Bay Contractors	LPC, MD Building	3/31/2007	430,905
05/24/07	498489	6236	Sierra Bay Contractors	LPC, MD Building	5/31/2007	368,581
08/10/07	571101	6236	Burkhardt Dental Supply Co	Dental Chairs	6/18/2007	145,689
05/01/07	497568	6236	Stafford King Wiese	Chabot College- Central Utility Plant	12/1/06-3/30/07	321,919
11/09/06	407478	6236	Sierra Bay Contractors	LPC Disciplinary Ed Building	9/30/2006	743,359
04/06/07	479331	6236	Beverly Prior Architects	LPC Child Development Center	2/28/2007	125,128
02/09/07	433892	6236	3DI International	LPC Construction Management	11/2006-12/2006	444,854
Various	Various	1000-3999	Employees	Salaries and benefits	7/1/06-6/30/07	513,331
Total Invoices Tested						\$ 15,039,084
Total Expenditures						\$ 32,980,065
Percent Tested						45.6%