June 30, 2005

AGREED-UPON PROCEDURES PERFORMANCE AUDIT

GENERAL OBLIGATION BONDS

2004 ELECTED, SERIES 2005 A

SAN JOAQUIN DELTA COMMUNITY COLLEGE DISTRICT
October 14, 2005
Rancho Cucamonga, California

[Signature]

This report is intended solely for the use of the San Joaquin Delta Community College District Governing Board, and should not be used by anyone other than those specified parties.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion. Had we performed audit procedures, other matters might have come to our attention that would have been reported to you.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion. Had we performed audit procedures, other matters might have come to our attention that would have been reported to you.

For any other purpose, the procedures described below either for the purpose for which this report has been requested or for the purpose of the proceedings of the special users of the report. Consequently, we make no representation regarding the sufficiency of the procedures is solely established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely established by the American Institute of Certified Public Accountants.

We have performed the agreed-upon procedures enumerated in Exhibit A, which were agreed to by the management of San Joaquin Delta Community College District (the District) for the purpose of determining compliance with California Public Instruction Bond Requirements for the period ended June 30, 2005. This report is the product of scrutiny of the financial statements of the District, and such financial statements, with the management representation, are adequate for the purpose of their preparation. This report is the product of scrutiny of the financial statements of the District, and such financial statements, with the management representation, are adequate for the purpose of their preparation. This report is the product of scrutiny of the financial statements of the District, and such financial statements, with the management representation, are adequate for the purpose of their preparation.

We have performed the agreed-upon procedures enumerated in Exhibit A, which were agreed to by the management of San Joaquin Delta Community College District (the District) for the purpose of determining compliance with California Public Instruction Bond Requirements for the period ended June 30, 2005. This report is the product of scrutiny of the financial statements of the District, and such financial statements, with the management representation, are adequate for the purpose of their preparation. This report is the product of scrutiny of the financial statements of the District, and such financial statements, with the management representation, are adequate for the purpose of their preparation.

We have performed the agreed-upon procedures enumerated in Exhibit A, which were agreed to by the management of San Joaquin Delta Community College District (the District) for the purpose of determining compliance with California Public Instruction Bond Requirements for the period ended June 30, 2005. This report is the product of scrutiny of the financial statements of the District, and such financial statements, with the management representation, are adequate for the purpose of their preparation.

We have performed the agreed-upon procedures enumerated in Exhibit A, which were agreed to by the management of San Joaquin Delta Community College District (the District) for the purpose of determining compliance with California Public Instruction Bond Requirements for the period ended June 30, 2005. This report is the product of scrutiny of the financial statements of the District, and such financial statements, with the management representation, are adequate for the purpose of their preparation.
other documents available at the District will be used to determine the purpose of expenditures.

specify to the registered voters of the District. Election materials, District resolutions, master plan, and
documentation, contracts, etc.) and verify that the funds expended comply with the purpose that was
the year ended June 30, 2005. Obtain supporting documentation (invoices, purchase orders, receipts,

3. Verify that the local bond process and expenditure of funds are accounted for separately as required.

4. Review approved contracts and planning documents and bond initiation documents placed on the Local Election

Basis for the results of our review:

1. Observe the District procedures for disbursement of funds related to the voter approved General

AGREED-UPON PROCEDURES

SAN JOAQUIN DELTA COMMUNITY COLLEGE DISTRICT
MEASUREMENT OF GENERAL OBLIGATION BOND

June 30, 2005

EXHIBIT A
Based on our examination, the local bond proceeds and expenditures are accounted for separately as required.

Results

Verify that the local bond proceeds and expenditures of funds are accounted for separately as required.

Procedure

Agreed-Upon Procedure (3)

Bond Proceeds

The results of our procedures noted no exceptions in compliance with expenditure allowances related to local bond proceeds.

Results

Observe compliance with expenditure allowances related to local bond proceeds in accordance with approved contracts and plans.

Delegations

Agreed-Upon Procedure (2)

Approved general obligation bonds as described in the results of our procedures and noted no exceptions in the procedures for disbursement of funds related to voter

Results

Other appropriate documentation deemed necessary to provide a basis for the results of our review.

Observe that District procedures for disbursement of funds related to the voter approved general obligation bonds were applied in accordance with laws and regulations, as well as policies approved by the San Joaquin Delta Community College District Board of Trustees. This will be accomplished through the inspection of specified documents and comparison of transaction and detailed accounts, including but not limited to:

June 30, 2005

Agreed-Upon Procedures

Measure 1 General Obligation Bond

San Joaquin Delta Community College District
Adjudgments to the District’s financial records as a result of our procedures. There were no
of $181,351, provided $74,055.99 in addition to the District’s annual revenue.[11] In addition to
$177,337.11 to date. Bond proceeds in the annual reports of $319,580.93 in fiscal year 2004-2005,
and other amounts to date from the Measure L Bond Fund were $177,337.11 for fiscal year 2004-2005
and other amounts to date from the Measure L Bond Fund were $177,337.11 for fiscal year 2004-2005.

As stated in the District’s manual financial statements (CFFS 311) as of June 30, 2003, the total expenditures

complected with the purpose that was specified to the registered voters of the District,
charged in the Measure L General Obligation Bond Fund for the 2004-2005 fiscal year. All expenditures fell
Based on one invoice, we reviewed 25 percent of all invoices and 63 percent of the total dollar expenditures.

Results

District will be used to determine the purpose of expenditures.

District Procedure (4)

June 30, 2005

AGREED-UPON PROCEDURES

MEASURE L GENERAL OBLIGATION BOND
SAN JOAQUIN DELTA COMMUNITY COLLEGE DISTRICT

EXHIBIT B, Continued