GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

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JUNE 20.2004



Vavrinek, Trine, Day & Co., LLP

Certified Public Accountants & Consultants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Gavilan Joint Community College District Gilroy, California

The Court of the C
Joint Community College District, to review at least 25% of the total exponentials of 2004 Wicasure E
General Obligation Bond funds for the period of July 1, 2003 to June 30, 2004 for the purpose of
verifying if the use of the funds is within the scope of the published materials specifying the intended use
- UL DOME MINUS. WE INCH CICCHOOL ACCUMANTA I MATERIAL ACCULATE
guidance for the intended use of the funds. For any expenditures in question
District obtain the opinion of local
Anagement of the part country and we will inform the District as to the issues. Management
is responsible for Gavilan Jaint Company of California and the issues. Wanagement
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CONSTITUTION WITCH Was enacted as a required of Droposition 20 CTL CC
Constitution which was enacted as a result of Proposition 39. The sufficiency of these procedures is
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WITH IT THE APPEARANCE THE PROPERTY OF THE PRO
Financial Summan,
The general obligation hand for the second s

District held on March 2, 2004. The bonds were authorized at an issuance of \$108,000,000 principal amount for the purpose of constructing and modernization of school facilities and to refund certain lease obligations of the College. The first and second series of the college.

mun. RECOPATE TO A NOT ME OF red considering the same and a second

7. Total armonditums and antimican recommendation

- 3. An analysis of expenditures is as follows:			
EXPENDITURES			
Books and supplies	\$	3,700	
Services and operating expenditures	Ψ	177,966	
Tail Hymandituman	5 7 5	181,000	

4. Available unspent funds from the first and second bond series as of June	ne 30, 200)4 were:	
General obligation bond proceeds; series A		29,170,000	
General obligation hand proceeds series Berner as a summer			
Bond nremiums (Series 4 & R)		/28,130	
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Required denocit to hand-embian front	acceptation and a	(3,023,790)	
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10fal bond tinancing sources and uses		26,361,028	
Tatana da antica da la constante da la constan		9,988	
Local revenues		164,456	
Less expenditures and commitments	e roneceste. :	77.7.7.7.7.	
Amount available	\$	26,353,806	-
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Results of Procedures

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	onded same.	o, 200-r. Dec suppi	cincina mion	manon tor nat	n expenditure	S icviewed.		
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Varinek, Trine, Day & CO ZZP

Pleasanton, California January 14, 2005

GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

BOND CONSTRUCTION FUND EXPENDITURE TESTING

FOR THE YEAR ENDED JUNE 30, 2004

Warrant #	Vendor Invoice #	Date	Object	Reference	Vendor	Descrij	tion	Amount
124379	06336	5/10/2004	5813	06336	San Benito County	Electio	Costs	51,633.90
n/a	n/a	4/30/2004	5813	JE1821-18	Santa Clara County	····	Costs	100,322.00
						Total]	'ivoices Reviewed	151,955.90
) 				Total]	roject Expenditures Tested	181,666.00 83.6%