



**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM**

Combined Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

(With Independent Auditors' Report Thereon)

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM**

Combined Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

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355 South Grand Avenue
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Independent Auditors' Report

The Honorable Board of Trustees
Los Angeles Community College District:

We have audited the accompanying combined statement of project costs of the Proposition A Bond Construction Program of the Los Angeles Community College District (the District) for the period April 10, 2001 (inception) through June 30, 2003, as listed in the accompanying table of contents. Such combined statement of project costs is the responsibility of the District's management. Our responsibility is to express an opinion on the accompanying combined statement of project costs 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 combined statement of project costs is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined statement of project costs. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined statement of project costs referred to above presents fairly, in all material respects, the project costs of the Proposition A Bond Construction Program for the period April 10, 2001 (inception) through June 30, 2003 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 18, 2003 on our consideration of the District's internal control over financial reporting over its Proposition A Bond Construction Program and on our tests of its compliance with certain provisions of its contract with the independent program manager. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Our audit was conducted for the purpose of forming an opinion on the combined statement of project costs of the Proposition A Bond Construction Program of the Los Angeles Community College District, taken as a whole. The accompanying supplementary information in Exhibits 1 through 9 is presented for the purpose of additional analysis and is not a required part of the combined statement of project costs. Such information has been subjected to the auditing procedures applied in the audit of the combined statement of project costs and, in our opinion, is fairly stated, in all material respects, in relation to the combined statement of project costs, taken as a whole.

KPMG LLP

September 18, 2003

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM**

Combined Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	Total
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 655,130,539	7,192,229	7,108,899	2,265,217	3,934,993	6,200,210
Construction (renovation)	238,585,741	13,940,542	10,837,759	1,187,221	6,979,963	8,167,184
Hardscape/landscape	6,738,827	—	—	—	—	—
Temporary facilities	17,132,916	3,767,829	3,750,402	1,311,161	2,525,179	3,836,340
Furniture, fixtures, and equipment	59,610,974	1,921,603	1,528,695	53,461	1,125,655	1,179,116
Total structural and equipment costs	<u>977,198,997</u>	<u>26,822,203</u>	<u>23,225,755</u>	<u>4,817,060</u>	<u>14,565,790</u>	<u>19,382,850</u>
Other costs:						
Land acquisition	14,400,886	12,200,580	12,186,080	5,350,740	6,775,466	12,126,206
Total other costs	<u>14,400,886</u>	<u>12,200,580</u>	<u>12,186,080</u>	<u>5,350,740</u>	<u>6,775,466</u>	<u>12,126,206</u>
Development and support costs:						
Master planning/EIR	7,773,847	6,754,883	6,686,980	2,570,032	2,999,295	5,569,327
Predesign/programming	6,304,689	10,588,516	10,091,869	555,228	3,991,127	4,546,355
Design	77,357,974	29,902,029	16,349,489	1,002,770	8,029,844	9,032,614
Specialty consulting	17,092,258	5,674,852	5,103,722	352,442	2,909,811	3,262,253
Project management	75,160,943	50,477,959	50,473,202	2,339,881	14,735,202	17,075,083
Inspection and testing	19,183,141	2,733,982	2,733,982	169,369	708,428	877,797
Construction management	132,827	510,589	510,589	310,945	196,461	507,406
Reimbursables	—	3,066,883	3,066,883	2,881,854	—	2,881,854
Total development and support costs	<u>203,005,679</u>	<u>109,709,693</u>	<u>95,016,716</u>	<u>10,182,521</u>	<u>33,570,168</u>	<u>43,752,689</u>
Total college direct costs	<u>1,194,605,562</u>	<u>148,732,476</u>	<u>130,428,551</u>	<u>20,350,321</u>	<u>54,911,424</u>	<u>75,261,745</u>
Program-wide costs:						
Program management	51,488,884	25,247,582	25,247,582	5,297,906	8,247,030	13,544,936
Legal consulting fees	3,500,439	1,182,321	1,182,321	361,090	811,011	1,172,101
Compliance and audit fees	1,792,666	1,148,278	1,148,278	269,682	535,786	805,468
Bond measure election costs	523,742	523,742	523,742	523,742	—	523,742
Total program-wide costs	<u>57,305,731</u>	<u>28,101,923</u>	<u>28,101,923</u>	<u>6,452,420</u>	<u>9,593,827</u>	<u>16,046,247</u>
Total college direct costs, and program-wide costs	1,251,911,293	\$ <u>176,834,399</u>	<u>158,530,474</u>	<u>26,802,741</u>	<u>64,505,251</u>	<u>91,307,992</u>
Unallocated interest earned	38,582,553					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 1,290,493,846</u>					

See accompanying notes to combined statement of project costs.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM**

Notes to Combined Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

(1) Program Background

In April 2001, the Los Angeles Community College District (District) became the first community college district in the state of California to pass a property tax-financed bond under the new requirements of the Strict Accountability in Local School Construction Act of 2000, better known as Proposition A (Proposition A). Valued at \$1.245 billion, the District's Proposition A Bond Construction Program (Program) stands as one of the largest community college bonds ever passed in California. The bond measure was designed to implement a capital improvement program for each of the nine colleges within the Los Angeles Community College District.

The Program is intended to increase educational opportunities, raise student achievement, and improve health and safety conditions on the campuses of the nine colleges within the District through the replacement and/or repair and rehabilitation of deteriorating buildings; the construction, furnishing, and equipping of classrooms, laboratories, libraries, and related facilities; the repair and upgrading of electrical wiring for computer technology, heating, air-conditioning, and plumbing; complete earthquake retrofitting; improvement of campus safety, fire security, parking, and lighting; and the improvement of current or to be-acquired real property to relieve overcrowding of the facilities on these campuses.

In August 2001, the District's Board of Trustees approved an award of the contract for program management (Program Manager) services to Daniel, Mann, Johnson & Mendenhall/Jenkins/Gales & Martinez, Inc. (DMJM/JGM).

The Program Manager is responsible for managing all program-related activities, including the maintenance of the master schedule and the master program budget. The Program Manager provides its own staff and services for budgeting, accounting, contracting, and supervising the program development.

(2) Basis of Presentation

The accompanying combined statement of project costs has been prepared in conformity with accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards board (GASB), as applicable. The accompanying combined statement of project costs reflects the flow of economic resources management focus and is presented on the full accrual basis of accounting.

(a) Current Budget (Unaudited)

The amounts included within the current budget (unaudited) column in the accompanying combined statement of project costs represent estimates of the costs that will be expended to complete the various projects at each of the District's colleges.

(b) Board-Approved Contracts

The amounts included within the board-approved contracts column in the accompanying combined statement of project costs represent the cumulative dollar amount of contracts that have been approved by the Board of Trustees of the Los Angeles Community College District. The amounts include District-wide board-approved contracts that have not been allocated to individual colleges.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM**

Notes to Combined Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

(c) Executed Contracts

The amounts included within the executed contracts column in the accompanying combined statement of project costs represent the cumulative dollar amount of contracts actually executed by DMJM/JGM with individual contractors on behalf of the Los Angeles Community College District. The amounts include District-wide executed contracts that have not been allocated to individual colleges.

(d) Actual Costs Incurred

The amounts included within the total actual costs incurred column in the accompanying combined statement of project costs represent actual expenditures paid and accrued by the Los Angeles Community College District from April 10, 2001 (inception) through June 30, 2003.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
Los Angeles City College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		Total
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 100,118,950	—	—	—	48	48
Construction (renovation)	11,047,282	929,809	916,309	—	924,934	924,934
Temporary facilities	827,253	378,429	366,507	—	369,385	369,385
Furniture, fixtures, and equipment	5,237,808	202,144	130,626	—	130,333	130,333
Total structural and equipment costs	<u>117,231,293</u>	<u>1,510,382</u>	<u>1,413,442</u>	<u>—</u>	<u>1,424,700</u>	<u>1,424,700</u>
Other costs:						
Land acquisition	2,800,886	6,750,000	6,750,000	—	6,750,000	6,750,000
Total other costs	<u>2,800,886</u>	<u>6,750,000</u>	<u>6,750,000</u>	<u>—</u>	<u>6,750,000</u>	<u>6,750,000</u>
Development and support costs:						
Master planning/EIR	943,429	1,026,746	1,026,746	787,715	130,101	917,816
Predesign/programming	688,080	596,900	596,900	346,499	199,175	545,674
Design	10,625,094	8,699,705	6,912,187	7,554	5,335,682	5,343,236
Specialty consulting	858,462	384,864	371,139	—	386,584	386,584
Project management	8,963,368	6,770,848	6,770,848	313,244	1,904,794	2,218,038
Inspection and testing	1,092,232	—	—	—	25,853	25,853
Reimbursables	—	287,078	287,078	275,820	—	275,820
Total development and support costs	<u>23,170,665</u>	<u>17,766,141</u>	<u>15,964,898</u>	<u>1,730,832</u>	<u>7,982,189</u>	<u>9,713,021</u>
Total college direct costs	<u>143,202,844</u>	<u>26,026,523</u>	<u>24,128,340</u>	<u>1,730,832</u>	<u>16,156,889</u>	<u>17,887,721</u>
Program-wide costs:						
Program management	5,966,394	2,993,737	2,993,737	673,064	926,218	1,599,282
Legal consulting fees	386,057	94,861	94,861	29,896	71,927	101,823
Compliance and audit fees	183,750	84,491	84,491	31,841	60,654	92,495
Bond measure election costs	61,840	61,840	61,840	61,840	—	61,840
Total program-wide costs	<u>6,598,041</u>	<u>3,234,929</u>	<u>3,234,929</u>	<u>796,641</u>	<u>1,058,799</u>	<u>1,855,440</u>
Total college direct costs, and program-wide costs	<u>149,800,885</u>	<u>\$ 29,261,452</u>	<u>27,363,269</u>	<u>2,527,473</u>	<u>17,215,688</u>	<u>19,743,161</u>
Unallocated interest earned	2,800,886					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 152,601,771</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
East Los Angeles College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		Total
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 83,519,803	1,306,000	1,306,000	—	911,483	911,483
Construction (renovation)	38,070,385	4,654,103	2,954,103	147,703	1,131,991	1,279,694
Temporary facilities	4,979,466	2,133,817	2,133,817	1,180,741	1,001,905	2,182,646
Furniture, fixtures, and equipment	10,806,882	78,300	52,758	—	78,930	78,930
Total structural and equipment costs	<u>137,376,536</u>	<u>8,172,220</u>	<u>6,446,678</u>	<u>1,328,444</u>	<u>3,124,309</u>	<u>4,452,753</u>
Other costs:						
Land acquisition	—	2,800	2,800	2,880	—	2,880
Total other costs	<u>—</u>	<u>2,800</u>	<u>2,800</u>	<u>2,880</u>	<u>—</u>	<u>2,880</u>
Development and support costs:						
Master planning/EIR	280,500	2,200	2,200	—	2,000	2,000
Predesign/programming	267,027	163,350	163,350	62,038	93,053	155,091
Design	10,992,055	6,980,313	3,085,263	32,650	809,298	841,948
Specialty consulting	3,853,293	221,250	221,250	—	315,816	315,816
Project management	10,550,000	8,936,499	8,936,499	203,286	2,678,562	2,881,848
Inspection and testing	3,024,260	47,275	47,275	2,030	114,408	116,438
Reimbursables	—	1,258,394	1,258,394	1,235,707	—	1,235,707
Total development and support costs	<u>28,967,135</u>	<u>17,609,281</u>	<u>13,714,231</u>	<u>1,535,711</u>	<u>4,013,137</u>	<u>5,548,848</u>
Total college direct costs	<u>166,343,671</u>	<u>25,784,301</u>	<u>20,163,709</u>	<u>2,867,035</u>	<u>7,137,446</u>	<u>10,004,481</u>
Program-wide costs:						
Program management	7,310,000	3,444,335	3,444,335	728,990	1,142,278	1,871,268
Legal consulting fees	516,000	105,668	105,668	48,008	65,810	113,818
Compliance and audit fees	258,000	99,292	99,292	37,258	72,239	109,497
Bond measure election costs	72,356	72,356	72,356	72,356	—	72,356
Total program-wide costs	<u>8,156,356</u>	<u>3,721,651</u>	<u>3,721,651</u>	<u>886,612</u>	<u>1,280,327</u>	<u>2,166,939</u>
Total college direct costs, and program-wide costs	<u>174,500,027</u>	<u>\$ 29,505,952</u>	<u>23,885,360</u>	<u>3,753,647</u>	<u>8,417,773</u>	<u>12,171,420</u>
Unallocated interest earned	4,054,428					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 178,554,455</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
Los Angeles Harbor College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	Total
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 56,936,885	—	—	—	—	—
Construction (renovation)	30,481,051	1,497,166	1,003,166	506,271	494,551	1,000,822
Hardscape/landscape	4,695,090	—	—	—	—	—
Temporary facilities	1,317,373	18,997	17,400	—	18,997	18,997
Furniture, fixtures, and equipment	7,019,422	53,461	53,461	53,461	—	53,461
Total structural and equipment costs	<u>100,449,821</u>	<u>1,569,624</u>	<u>1,074,027</u>	<u>559,732</u>	<u>513,548</u>	<u>1,073,280</u>
Other costs:						
Land acquisition	100,000	—	—	—	—	—
Total other costs	<u>100,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Development and support costs:						
Master planning/EIR	964,816	719,743	719,743	335,201	357,799	693,000
Predesign/programming	680,322	795,175	795,175	—	716,987	716,987
Design	8,101,352	574,347	566,447	—	242,609	242,609
Specialty consulting	528,912	106,805	106,805	—	142,467	142,467
Project management	6,902,075	4,244,499	4,244,499	85,461	1,093,868	1,179,329
Inspection and testing	687,939	1,719	1,719	13,543	22,619	36,162
Reimbursables	—	66,743	66,743	57,246	—	57,246
Total development and support costs	<u>17,865,416</u>	<u>6,509,031</u>	<u>6,501,131</u>	<u>491,451</u>	<u>2,576,349</u>	<u>3,067,800</u>
Total college direct costs	<u>118,415,237</u>	<u>8,078,655</u>	<u>7,575,158</u>	<u>1,051,183</u>	<u>3,089,897</u>	<u>4,141,080</u>
Program-wide costs:						
Program management	4,935,340	2,476,102	2,476,102	518,528	830,526	1,349,054
Legal consulting fees	398,642	99,155	99,155	20,463	84,569	105,032
Compliance and audit fees	198,617	73,248	73,248	26,859	56,796	83,655
Bond measure election costs	52,164	52,164	52,164	52,164	—	52,164
Total program-wide costs	<u>5,584,763</u>	<u>2,700,669</u>	<u>2,700,669</u>	<u>618,014</u>	<u>971,891</u>	<u>1,589,905</u>
Total college direct costs, and program-wide costs	<u>124,000,000</u>	<u>\$ 10,779,324</u>	<u>10,275,827</u>	<u>1,669,197</u>	<u>4,061,788</u>	<u>5,730,985</u>
Unallocated interest earned	4,725,303					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 128,725,303</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
Los Angeles Mission College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		Total
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 79,129,455	—	—	1,073,823	—	1,073,823
Construction (renovation)	9,928,935	1,748,079	1,738,964	—	706,640	706,640
Temporary facilities	434,936	70,956	68,578	—	34,861	34,861
Furniture, fixtures, and equipment	190,369	194,156	190,368	—	189,060	189,060
Total structural and equipment costs	<u>89,683,695</u>	<u>2,013,191</u>	<u>1,997,910</u>	<u>1,073,823</u>	<u>930,561</u>	<u>2,004,384</u>
Other costs:						
Land acquisition	—	24,300	24,300	—	21,766	21,766
Total other costs	<u>—</u>	<u>24,300</u>	<u>24,300</u>	<u>—</u>	<u>21,766</u>	<u>21,766</u>
Development and support costs:						
Master planning/EIR	1,112,395	1,188,810	1,170,400	440,674	433,308	873,982
Predesign/programming	233,531	182,801	117,846	3,500	36,410	39,910
Design	6,302,414	1,078,240	27,540	—	286,094	286,094
Specialty consulting	1,302,359	358,335	341,910	27,534	120,024	147,558
Project management	6,600,000	3,875,856	3,875,856	186,797	1,251,367	1,438,164
Inspection and testing	1,542,814	111,200	111,200	55,002	48,497	103,499
Construction management	132,827	132,827	132,827	132,827	—	132,827
Reimbursables	—	307,149	307,149	249,581	—	249,581
Total development and support costs	<u>17,226,340</u>	<u>7,235,218</u>	<u>6,084,728</u>	<u>1,095,915</u>	<u>2,175,700</u>	<u>3,271,615</u>
Total college direct costs	<u>106,910,035</u>	<u>9,272,709</u>	<u>8,106,938</u>	<u>2,169,738</u>	<u>3,128,027</u>	<u>5,297,765</u>
Program-wide costs:						
Program management	4,487,150	2,254,670	2,254,670	502,326	705,295	1,207,621
Legal consulting fees	275,000	270,881	270,881	110,027	166,114	276,141
Compliance and audit fees	137,500	64,813	64,813	24,044	48,702	72,746
Bond measure election costs	46,695	46,695	46,695	46,695	—	46,695
Total program-wide costs	<u>4,946,345</u>	<u>2,637,059</u>	<u>2,637,059</u>	<u>683,092</u>	<u>920,111</u>	<u>1,603,203</u>
Total college direct costs, and program-wide costs	<u>111,856,380</u>	<u>\$ 11,909,768</u>	<u>10,743,997</u>	<u>2,852,830</u>	<u>4,048,138</u>	<u>6,900,968</u>
Unallocated interest earned	<u>3,373,528</u>					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 115,229,908</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
Los Angeles Pierce College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		Total
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 84,246,661	5,508,724	5,425,394	1,191,394	2,645,957	3,837,351
Construction (renovation)	32,667,888	4,406,730	3,556,730	295,825	3,364,763	3,660,588
Hardscape/landscape	2,043,737	—	—	—	—	—
Temporary facilities	3,999,090	298,100	298,100	130,420	252,825	383,245
Furniture, fixtures, and equipment	6,528,143	953,633	661,573	—	287,192	287,192
Total structural and equipment costs	<u>129,485,519</u>	<u>11,167,187</u>	<u>9,941,797</u>	<u>1,617,639</u>	<u>6,550,737</u>	<u>8,168,376</u>
Development and support costs:						
Master planning/EIR	759,855	616,891	616,891	242,830	235,411	478,241
Predesign/programming	1,333,107	695,930	641,430	6,000	666,118	672,118
Design	11,423,284	4,226,145	2,907,164	349,368	567,789	917,157
Specialty consulting	2,466,171	801,377	735,137	233,341	495,248	728,589
Project management	10,208,000	5,626,687	5,621,930	747,534	2,055,709	2,803,243
Inspection and testing	2,588,440	226,112	226,112	97,294	328,007	425,301
Construction management	—	377,762	377,762	178,118	196,461	374,579
Reimbursables	—	405,309	405,309	392,595	—	392,595
Total development and support costs	<u>28,778,857</u>	<u>12,976,213</u>	<u>11,531,735</u>	<u>2,247,080</u>	<u>4,544,743</u>	<u>6,791,823</u>
Total college direct costs	<u>158,264,376</u>	<u>24,143,400</u>	<u>21,473,532</u>	<u>3,864,719</u>	<u>11,095,480</u>	<u>14,960,199</u>
Program-wide costs:						
Program management	7,388,000	3,651,936	3,651,936	736,312	1,069,679	1,805,991
Legal consulting fees	532,240	163,438	163,438	45,278	126,026	171,304
Compliance and audit fees	319,343	95,050	95,050	35,958	67,515	103,473
Bond measure election costs	69,832	69,832	69,832	69,832	—	69,832
Total program-wide costs	<u>8,309,415</u>	<u>3,980,256</u>	<u>3,980,256</u>	<u>887,380</u>	<u>1,263,220</u>	<u>2,150,600</u>
Total college direct costs, and program-wide costs	<u>166,573,791</u>	<u>\$ 28,123,656</u>	<u>25,453,788</u>	<u>4,752,099</u>	<u>12,358,700</u>	<u>17,110,799</u>
Unallocated interest earned	<u>5,752,018</u>					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 172,325,809</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
Los Angeles Southwest College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	Total
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 31,899,089	—	—	—	—	—
Construction (renovation)	45,334,061	176,422	176,422	—	131,698	131,698
Temporary facilities	531,245	—	—	—	1,194	1,194
Furniture, fixtures, and equipment	8,156,140	—	—	—	—	—
Total structural and equipment costs	<u>85,920,535</u>	<u>176,422</u>	<u>176,422</u>	<u>—</u>	<u>132,892</u>	<u>132,892</u>
Other costs:						
Land acquisition	2,500,000	1,500	1,500	—	1,500	1,500
Total other costs	<u>2,500,000</u>	<u>1,500</u>	<u>1,500</u>	<u>—</u>	<u>1,500</u>	<u>1,500</u>
Development and support costs:						
Master planning/EIR	722,000	800,131	797,631	219,381	342,041	561,422
Predesign/programming	598,700	526,302	174,610	—	38,607	38,607
Design	4,864,600	756,792	756,792	559,116	13,972	573,088
Specialty consulting	1,884,350	1,065,666	971,016	84,267	769,616	853,883
Project management	6,820,000	4,991,116	4,991,116	15,929	1,502,059	1,517,988
Inspection and testing	2,610,620	—	—	1,500	8,928	10,428
Reimbursables	—	277,788	277,788	269,286	—	269,286
Total development and support costs	<u>17,500,270</u>	<u>8,417,795</u>	<u>7,968,953</u>	<u>1,149,479</u>	<u>2,675,223</u>	<u>3,824,702</u>
Total college direct costs	<u>105,920,805</u>	<u>8,595,717</u>	<u>8,146,875</u>	<u>1,149,479</u>	<u>2,809,615</u>	<u>3,959,094</u>
Program-wide costs:						
Program management	4,620,000	2,214,285	2,214,285	461,941	745,680	1,207,621
Legal consulting fees	275,000	83,495	83,495	29,919	58,836	88,755
Compliance and audit fees	137,500	65,872	65,872	24,044	51,701	75,745
Bond measure election costs	46,695	46,695	46,695	46,695	—	46,695
Total program-wide costs	<u>5,079,195</u>	<u>2,410,347</u>	<u>2,410,347</u>	<u>562,599</u>	<u>856,217</u>	<u>1,418,816</u>
Total college direct costs, and program-wide costs	<u>111,000,000</u>	<u>\$ 11,006,064</u>	<u>10,557,222</u>	<u>1,712,078</u>	<u>3,665,832</u>	<u>5,377,910</u>
Unallocated interest earned	4,229,909					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 115,229,909</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
Los Angeles Trade Technical College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		Total
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 67,811,080	—	—	—	—	—
Construction (renovation)	31,032,539	287,202	287,202	237,422	49,890	287,312
Temporary facilities	1,483,553	—	—	—	—	—
Furniture, fixtures, and equipment	2,945,824	—	—	—	—	—
Total structural and equipment costs	<u>103,272,996</u>	<u>287,202</u>	<u>287,202</u>	<u>237,422</u>	<u>49,890</u>	<u>287,312</u>
Other costs:						
Land acquisition	9,000,000	5,407,480	5,407,480	5,347,860	2,200	5,350,060
Total other costs	<u>9,000,000</u>	<u>5,407,480</u>	<u>5,407,480</u>	<u>5,347,860</u>	<u>2,200</u>	<u>5,350,060</u>
Development and support costs:						
Master planning/EIR	85,395	457,685	457,685	289,869	55,732	345,601
Predesign/programming	461,009	5,555,416	5,555,416	—	1,099,334	1,099,334
Design	7,210,327	971,756	751,613	54,082	330,986	385,068
Specialty consulting	1,542,624	377,573	84,948	6,200	251,384	257,584
Project management	8,280,000	5,189,210	5,189,210	—	1,056,762	1,056,762
Inspection and testing	2,232,306	165,076	165,076	—	136,823	136,823
Reimbursables	—	174,921	174,921	148,203	—	148,203
Total development and support costs	<u>19,811,661</u>	<u>12,891,637</u>	<u>12,378,869</u>	<u>498,354</u>	<u>2,931,021</u>	<u>3,429,375</u>
Total college direct costs	<u>132,084,657</u>	<u>18,586,319</u>	<u>18,073,551</u>	<u>6,083,636</u>	<u>2,983,111</u>	<u>9,066,747</u>
Program-wide costs:						
Program management	5,520,000	2,723,461	2,723,461	544,870	956,496	1,501,366
Legal consulting fees	345,000	116,442	116,442	28,615	94,366	122,981
Compliance and audit fees	172,500	79,489	79,489	29,893	57,464	87,357
Bond measure election costs	58,053	58,053	58,053	58,053	—	58,053
Total program-wide costs	<u>6,095,553</u>	<u>2,977,445</u>	<u>2,977,445</u>	<u>661,431</u>	<u>1,108,326</u>	<u>1,769,757</u>
Total college direct costs, and program-wide costs	<u>138,180,210</u>	<u>\$ 21,563,764</u>	<u>21,050,996</u>	<u>6,745,067</u>	<u>4,091,437</u>	<u>10,836,504</u>
Unallocated interest earned	3,128,870					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 141,309,080</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
Los Angeles Valley College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		Total
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 84,872,886	377,505	377,505	—	377,505	377,505
Construction (renovation)	28,075,424	181,399	175,231	—	175,408	175,408
Temporary facilities	3,310,000	867,530	866,000	—	846,012	846,012
Furniture, fixtures, and equipment	13,677,207	439,909	439,909	—	440,140	440,140
Total structural and equipment costs	<u>129,935,517</u>	<u>1,866,343</u>	<u>1,858,645</u>	<u>—</u>	<u>1,839,065</u>	<u>1,839,065</u>
Other costs:						
Land acquisition	—	14,500	—	—	—	—
Total other costs	<u>—</u>	<u>14,500</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Development and support costs:						
Master planning/EIR	1,744,875	817,041	817,041	74,700	738,779	813,479
Predesign/programming	1,332,956	1,512,092	1,497,592	68,971	748,046	817,017
Design	10,562,394	3,557,814	519,342	—	288,224	288,224
Specialty consulting	2,058,322	476,669	447,804	1,100	194,949	196,049
Project management	9,900,000	5,986,949	5,986,949	787,630	2,075,802	2,863,432
Inspection and testing	2,054,818	—	—	—	23,293	23,293
Reimbursables	—	214,810	214,810	202,172	—	202,172
Total development and support costs	<u>27,653,365</u>	<u>12,565,375</u>	<u>9,483,538</u>	<u>1,134,573</u>	<u>4,069,093</u>	<u>5,203,666</u>
Total college direct costs	<u>157,588,882</u>	<u>14,446,218</u>	<u>11,342,183</u>	<u>1,134,573</u>	<u>5,908,158</u>	<u>7,042,731</u>
Program-wide costs:						
Program management	6,600,000	3,299,498	3,299,498	694,661	1,100,451	1,795,112
Legal consulting fees	495,000	89,277	89,277	23,436	73,659	97,095
Compliance and audit fees	246,706	95,176	95,176	35,741	69,084	104,825
Bond measure election costs	69,412	69,412	69,412	69,412	—	69,412
Total program-wide costs	<u>7,411,118</u>	<u>3,553,363</u>	<u>3,553,363</u>	<u>823,250</u>	<u>1,243,194</u>	<u>2,066,444</u>
Total college direct costs, and program-wide costs	<u>165,000,000</u>	<u>\$ 17,999,581</u>	<u>14,895,546</u>	<u>1,957,823</u>	<u>7,151,352</u>	<u>9,109,175</u>
Unallocated interest earned	6,287,702					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 171,287,702</u>					

See accompanying independent auditors' report.

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
PROPOSITION A BOND CONSTRUCTION PROGRAM
West Los Angeles College**

Statement of Project Costs

April 10, 2001 (inception) through June 30, 2003

	Current budget (unaudited)	Board- approved contracts	Executed contracts	Actual costs incurred		Total
				April 10, 2001 (inception) through June 30, 2002	Year ended June 30, 2003	
College direct costs:						
Structural and equipment costs:						
Construction (new)	\$ 66,595,730	—	—	—	—	—
Construction (renovation)	11,948,176	—	—	—	—	—
Temporary facilities	250,000	—	—	—	—	—
Furniture, fixtures, and equipment	5,049,179	—	—	—	—	—
Total structural and equipment costs	<u>83,843,085</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Development and support costs:						
Master planning/EIR	1,160,582	1,125,636	1,078,643	179,662	704,124	883,786
Predesign/programming	709,957	560,550	549,550	68,220	393,397	461,617
Design	7,276,454	3,056,917	823,141	—	155,190	155,190
Specialty consulting	2,597,765	930,328	921,728	—	233,723	233,723
Project management	6,937,500	4,856,295	4,856,295	—	1,116,279	1,116,279
Inspection and testing	3,349,712	—	—	—	—	—
Reimbursables	—	74,691	74,691	51,244	—	51,244
Total development and support costs	<u>22,031,970</u>	<u>10,604,417</u>	<u>8,304,048</u>	<u>299,126</u>	<u>2,602,713</u>	<u>2,901,839</u>
Total college direct costs	<u>105,875,055</u>	<u>10,604,417</u>	<u>8,304,048</u>	<u>299,126</u>	<u>2,602,713</u>	<u>2,901,839</u>
Program-wide costs:						
Program management	4,662,000	2,189,558	2,189,558	437,214	770,407	1,207,621
Legal consulting fees	277,500	89,892	89,892	25,448	69,704	95,152
Compliance and audit fees	138,750	65,847	65,847	24,044	51,719	75,763
Bond measure election costs	46,695	46,695	46,695	46,695	—	46,695
Total program-wide costs	<u>5,124,945</u>	<u>2,391,992</u>	<u>2,391,992</u>	<u>533,401</u>	<u>891,830</u>	<u>1,425,231</u>
Total college direct costs, and program-wide costs	<u>111,000,000</u>	<u>\$ 12,996,409</u>	<u>10,696,040</u>	<u>832,527</u>	<u>3,494,543</u>	<u>4,327,070</u>
Unallocated interest earned	<u>4,229,909</u>					
Total college direct costs, program- wide costs, and unallocated interest earned	<u>\$ 115,229,909</u>					

See accompanying independent auditors' report.



355 South Grand Avenue
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Los Angeles, CA 90071-1568

**Report on Compliance and on Internal Control over
Financial Reporting Based on an Audit of the Proposition A Bond Construction
Program Combined Statement of Project Costs Performed in
Accordance with *Government Auditing Standards***

The Honorable Board of Trustees
Los Angeles Community College District:

We have audited the combined statement of project costs of the Proposition A Bond Construction Program of the Los Angeles Community College District (the District) for the period April 10, 2001 (inception) through June 30, 2003 and have issued our report thereon, dated September 18, 2003. 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.

Compliance

As part of obtaining reasonable assurance about whether the combined statement of project costs of the Proposition A Bond Construction Program of the Los Angeles Community College District is free of material misstatement, we performed tests of its compliance with certain provisions of the contract between the District's independent Program Manager and the District, noncompliance with which could have a direct and material effect on the determination of amounts included in the combined statement of project costs. 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 that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting of the Proposition A Bond Construction Program

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the combined statement of project costs and not to provide assurance on internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily disclose all matters in internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a



relatively low level the risk that misstatements in amounts that would be material in relation to the combined statement of project costs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned duties. We noted no matters involving internal control over financial reporting over the District's Proposition A Bond Construction Program and its operation that we consider to be material weaknesses. This report is intended solely for the information and use of the District's board of trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

This report is intended solely for the information and use of the District's board of trustees and management and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

September 18, 2003