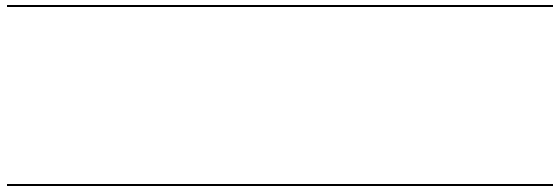


**SAN FRANCISCO
COMMUNITY COLLEGE DISTRICT**

**PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

AUDIT REPORT

JUNE 30, 2018



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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Report on the Financial Statements

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Management's Responsibility for the Financial Statements

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Auditor's Responsibility

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**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
 PROPOSITION A PARCEL TAX FUND
 (ELECTION OF 2012)**

**BALANCE SHEET - MODIFIED ACCRUAL BASIS
 JUNE 30, 2018**

ASSETS

) "	' &	@ % (> 3 4 (? %
	Total Assets	<u><u>@ % (> 3 4</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Total Liabilities	@ _____
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FUND BALANCE

Total Fund Balance	% (> 3 4 (? %
Total Liabilities and Fund Balance	<u><u>@ % (> 3 4</u></u>

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
 PROPOSITION A PARCEL TAX FUND
 (ELECTION OF 2012)**

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

Encumbrances

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Use of Estimates

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Fund Balance - Governmental Funds

2 3 4 (" 5 " 7 7 C Restricted # & " 5 0 5 & 50 " 7 " * " (5 " * ' & 6 0 & 50 (

NOTE 2 - INVESTMENTS

Policies and Practices

" 1 " A) : ' & &) ' & * 0 (7 7 " " ! 9 8 6 ! 6 0 & 9 * ! 7 " 8 6 ! 6 : ' & (* 9 5 = 9 && " && 7 " && 5 = B ' * 9 50 " && ' & * & & & (5 * 7 " 5 0 0 9 50 ' A &

Investment in County Treasury Investment Pool

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**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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	=====	=====	

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INDEPENDENT AUDITOR'S REPORT



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

VALUE THE *difference*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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Compliance and Other Matters

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

**FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2018**

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**SAN FRANCISCO
COMMUNITY COLLEGE DISTRICT**

**PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

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**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

**PERFORMANCE AUDIT
TABLE OF CONTENTS
JUNE 30, 2018**

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VAVRINEK, TRINE, DAY & CO., LLP
 Certified Public Accountants

VALUE THE *difference*

INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

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**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

JUNE 30, 2018

AUTHORITY FOR ISSUANCE

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PURPOSE OF ISSUANCE

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SCOPE OF THE AUDIT

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**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
 PROPOSITION A PARCEL TAX FUND
 (ELECTION OF 2012)**

JUNE 30, 2018

PROCEDURES PERFORMED

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CONCLUSION

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**SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
PROPOSITION A PARCEL TAX FUND
(ELECTION OF 2012)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018**

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