

## **Audit and Finance Agenda Item**

**Meeting Date:** 3/1/12

**Title of Item:** Status Update of Prior Year's Audit Findings and Management Recommendations

### **Background and Analysis:**

Education Code Section 84040(b) requires that each governing board of each community college district provide an annual audit of all funds, books, and accounts of the district in accordance with regulations of the Board of Governors. Vavrinek, Trine, Day, & Company, LLP (VTD), Certified Public Accountants, located in Pleasanton, California, completed the Foothill-De Anza Community College District annual audit for the year ended June 30, 2011, and the Board of Trustees accepted the audit report at their December 5, 2011 Board Meeting.

The District audit report noted four findings and recommendations, which were minor, deemed immaterial, and have been corrected. A copy of these findings and recommendations is attached and includes management's response.

The Board Communication Letter (see attached letter), which was prepared by VTD and presented along with the District Audit Report, noted one uncorrected misstatement of the financial statements related to the District not amortizing the bond premiums and discounts over the term of the bonds. Management determined that the effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole. However, the District will begin amortizing the bond premiums and discounts effective in fiscal year 2011-12.

The Management Recommendation Letter (see attached letter), which was prepared by VTD and presented along with the District Audit Report, made notice of two areas that provide opportunities for strengthening internal controls and operating efficiency – personnel expenditures and fixed assets. Management's response is included within the Management Recommendation Letter.

In addition, the Management Recommendation Letter (see attached letter), which was prepared by VTD and which accompanied the Foothill De Anza Community Colleges Foundation audit report, noted two areas in reference to allocated costs that provide opportunities for strengthening internal controls and operating efficiency. Management's response to the two suggestions provided by VTD is not attached, but the response will be presented at the Audit & Finance Committee Meeting.

**Recommendation:** (specify if information only) For Information Only.

Submitted by:	Kevin McElroy
Additional contact names:	Hector Quinonez
Is backup provided?	Yes



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

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The following findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance including questioned costs that are required to be reported by OMB Circular A-133.

**2011-1 Finding – Student Financial Aid Cluster, Pell Grants - CFDA #84.063**  
*Significant Deficiency, Internal Control Over Compliance*

### **Criteria or Specific Requirement**

OMB A133 compliance supplement guidelines in Part 5, Cluster Programs for Student Financial Aid includes requirements that a District calculate funds not earned by students receiving financial aid and submit a report to a centralized reporting system within prescribed timelines. The critical timelines for this process are as follows: 1) determine the student's withdrawal date within 30 days after the student withdrew, 2) return the unearned Title IV funds within 45 days after the date the District determined the student withdrew, and 3) report the student to NSLDS (national system database), within 45 days from the date the student is notified of overpayment.

### **Condition**

We noted that the calculations of funds not earned by students receiving financial aid were not consistently completed within 30 days of the students' withdrawal, and the funds were not returned within 45 days after the student withdrew at one college.

### **Questioned Costs**

None, as the actions under criteria #1, and #2 above were completed accurately, but were not timely.

### **Context**

We reviewed the reporting of 8 of 127 Return to Title IV students and noted four that were not notified within the required 30 day timeline, and three with funds not returned within the 45 day timeline.

### **Effect**

The District did not comply with the required timelines for the calculations of funds not earned by students receiving financial aid as prescribed by Title IV.

### **Cause**

It was noted by Student Financial Aid department personnel that the automated system performing the Return to Title IV calculations was implemented during the current year and staff was not familiar with how to run the necessary reports. This resulted in one of the Colleges missing the required timelines.

# **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

## **FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011**

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### **Recommendation**

The Financial Aid Departments should be proactive in monitoring progress on meeting timelines.

### **District Response**

The district converted to a new student administrative system in fiscal year 2010-11. The new system incorporates new and complex business processes. The colleges' primary focus was to ensure that we correctly assessed eligibility and disbursed aid to our students. The Return to Title IV (R2T4) process is complicated and introduced additional system implementation and process functionality challenges in relation to the installation of the new student administrative system. We have successfully implemented the requirements of Return to Title IV as of the spring quarter of fiscal year 2010-11. The district will be fully compliant in fiscal year 2011-12, and forward, as we have been in past years.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

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The following findings represent instances of noncompliance and/or questioned costs relating to State program laws and regulations.

### **2011-2 Finding - Concurrent Enrollment** *Significant Deficiency – Compliance*

#### **Criteria or Specific Requirement**

A community college district may claim FTES for the attendance of K-12 pupils who take courses offered by the district under the concurrent enrollment arrangement only if it complies with specific conditions.

- Per Education Code Section 48800(a), for summer session, K-12 principals may not recommend more than five percent of the number of pupils who have completed a particular grade immediately prior to the recommendation.
- Education Code 48800.5 requires that High School Principals certify that all concurrent enrollment students will benefit from attending college courses.
- Per Education Code Section 76001(d), special part time students may enroll in up to 11 units per semester.
- Education Code 760029(a) states that concurrent enrollment courses offered at High School locations must be either in the schedule, or must be advertised for a 30 day period prior to the first meeting of the course.

#### **Condition**

During our testing of concurrently enrolled students, we noted the following:

- Authorizations – No evidence was maintained of the High School Principal certifications stating that summertime concurrently enrolled students did not exceed 5% of the students who were recommendation to attend concurrent courses.
- Authorizations – No evidence was maintained of the High School Principal's or Middle School Coordinator recommendation for middle college students to attend concurrent courses.
- Enrollment Fees – We noted some concurrently enrolled students who exceeded the unit enrollment maximum for a special admin student and should have been charged regular enrollment fees.
- High School Campus course offerings – One Physical Education course was held off campus, however, the location was not published in the schedule, or otherwise advertised, prior to the first meeting of the course.

#### **Questioned Costs**

Total FTES claimed for summertime students without Principal certification was 0.87 FTES.

Total FTES claimed for 4 students without Principal or Coordinator recommendation was 0.6.

Total Enrollment fees not charged to students exceeding special part time admin status was \$1,508.

Total FTES claimed for the Physical Education course was 2.4 FTES.

# **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

## **STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011**

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### **Context**

- We reviewed 15 concurrently enrolled student files for summertime courses and noted at one site none of the files had evidence of certification of the 5 percent summertime limit.
- 8 of 43 concurrently enrolled student files reviewed did not have evidence of the High School Principal or Middle School coordinator's recommendation for the student to attend concurrent courses. All eight students were Middle School students.
- 4 of 20 concurrently enrolled students at one site exceeded the special part time admit status and should have been charged enrollment fees.
- 1 of 45 courses reviewed was a concurrent enrollment course held off campus and the location was not published openly prior to the first meeting of the class.

### **Effect**

The District was not in compliance with some of the State requirements regarding the operations of concurrent enrollment courses and may be subject to removal of some of the associated FTES.

### **Cause**

- One of the sites was not obtaining documentation that the high school principals certified they did not recommend more than 5% of the students for summer courses.
- One site was not obtaining High School Principals or Middle School Coordinator recommendations for Middle School students.
- The sites were not using a consistent formula to convert semester units to quarters when determining what constitutes full time student status. Therefore, conclusions as to which students were under the unit cap for enrollment fee exceptions, was not appropriately applied.
- An additional section of the course was added late in scheduling and the location was not advertised as required.

### **Recommendation**

The District should work with the Colleges to develop procedures to obtain the necessary approvals for the concurrently enrolled students, assess full time student status for purposes of charging enrollment fees, and ensure that off campus courses are in the schedule of advertised course offerings as required.

### **District Response**

Upon review, college administration determined that an older version of the high school permission form that did not include the five percent rule in Education Code Section 48800(a) was still in use and available to the public. In June of 2011, the college revised the form to include the appropriate high school principal certification on the form and posted it to the official college web site.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

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The college's interpretation of the Education Code Section 76001(d), as reviewed in prior audits, was determined in consideration that the District is on the quarter system and students enrolled in fewer than 18 units constituted part-time status. Upon further review, college administration is in agreement that part-time status is defined by students being enrolled in fewer than 12 units, regardless of the college scheduling on the quarter or semester system. The college has adjusted procedures to charge concurrently enrolled students taking 12 units or more the regular enrollment fees as of the fall quarter 2011.

The audit of college courses found one physical education course that was offered off campus, and was not advertised in the schedule. In response, the college has removed the hours for this class as part of our recalculation and recertification. In addition, the college administration has reviewed and modified its procedures for course scheduling and advertising, and is confident that the current practice of review at the dean and scheduling office levels is sufficient to ensure that all course offerings will be included in the schedule and advertised as required.

### **2011-3 Finding – State General Apportionment Funding System** *Significant Deficiency – Compliance*

#### **Criteria or Specific Requirement**

Title 5 Section 58003.1 and the Student Attendance Accounting Manual define the characteristics of various classifications of courses used in the Form 320 reporting and the quantification of contact hours for various types of courses.

#### **Condition**

During our review of the courses claimed for apportionment on the second period Form 320, we noted three hybrid courses that have both a lecture and online component that were listed as weekly courses that should have been classified as alternative attendance accounting courses. In addition, we noted differences in contact hour calculations.

#### **Questioned Costs**

- 11.71 FTES should be removed from weekly courses and added to alternative attendance courses.
- Weekly courses were overstated by 9.67 FTES.
- Daily courses were overstated by 1.99 FTES.
- Positive Attendance courses were overstated by 0.47 FTES.

#### **Context**

- We reviewed 80 courses and noted three courses that were inappropriately classified.
- Weekly courses overstatement of 663 contact hours of 73,579 tested, or 0.9 percent.
- Daily courses overstatement of 1,046 contact hours of 32,899 tested, or 3.2 percent.
- Positive Attendance performing arts courses overstatement of 248 contact hours of 4,216 tested, or 6.0 percent. The difference in positive attendance courses appears to have been limited only to the performing arts courses.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

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### Effect

The FTES noted above reported on the second period Form 320 were not supported by available documents, or were misclassified between categories. We understand the District corrected the items we noted on the annual recertification 320 form.

### Cause

The errors in FTES reporting appear to be primarily attributable to the implementation of the new ERP system resulting in set-up errors in some course programs.

### Recommendation

We recommend the District review hybrid courses at both sites to verify that they are appropriately classified in the data reports used to complete the Form 320. In addition, we recommend the district review the contact hour data used for the Form 320 for the courses where differences were noted and ensure that future contact hour data is adjusted as necessary.

### District Response

2010-11 was the District's first year of operation following conversion to a new ERP system. The work involved in setting up hundreds of course sections in a short period of time following training by consultants resulted in errors in the assignment of attendance accounting methods and in the complex calculation of student contact hours of attendance for individual sections. During the year, significant efforts, including retraining, were made to correct these errors consistent with regulations for California community colleges. Every identified attendance method or contact hours error was corrected by the time the 2010-11 CCFS-320 Recalculation report was filed in early November 2011.

### 2011-4 Finding – To Be Arranged Hours (TBA) *Significant Deficiency – Compliance*

#### Criteria or Specific Requirement

Pursuant to Title 5, Sections 58003.1(b) and (c), the TBA portion of a course uses an alternative method for regularly scheduling a credit course. In addition, Legal Advisory 08-02 To Be Arranged (TBA) Hours Compliance Advice indicates that documentation is required to substantiate that each student has completed the TBA requirements as appropriate for either the Weekly or Daily census attendance accounting procedures.

Title 5, Section 55002(a)(3), 55002(b)(2), 58050(5), and 58051(a)(1) require that specific instructional activities, including those conducted during TBA hours, expected of all students enrolled in the course be included in the official course outline. In addition, Title 5 Section 58102 and 58108 require that a clear description of the course, including the number of TBA hours required be published in the official general catalog or addendum thereto and in the official schedule of classes or addendum thereto.



# **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

## **STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011**

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### **Condition**

- We noted that contact hours for students where documentation of participation for at least 50 minutes of the To Be Arranged time was not available had not been removed from the 320.
- We noted courses where instructional activities to be conducted during the TBA hours were not indicated in the official course outlines.
- We noted courses where the number of TBA hours required was not documented in the catalog or in the official schedule of classes.

### **Questioned Costs**

2,147 contact hours, or 4.09 FTES, should be removed from weekly courses to remove contact hours of students who did not demonstrate TBA activity participation.

### **Context**

- We reviewed 17 TBA weekly courses out of a population of approximately 75 courses. The 75 courses included 487 enrolled students. We noted that TBA contact hours of 2,147 of 45,676 tested, were not supported by documented attendance records. There was no significant level of TBA daily courses noted in the District.
- We noted nine courses where instructional activities to be conducted during the TBA hours were not indicated in the official course outlines.
- We noted 11 courses where the number of TBA hours required was not documented in the catalog or in the official schedule of classes.

### **Effect**

FTES reported on the Form 320 were overstated and the District received apportionment funding for those FTES. In addition, course materials do not concisely and consistently describe the TBA expectations, activities and hours.

### **Cause**

The District was not adjusting Form 320 data for those students who did not participate for a minimum amount of To Be Arranged Hours. In addition, course materials are not consistent with each other.

### **Recommendation**

We recommend the District review participation records for all To Be Arranged courses and remove contact hours for those students who are not participating. We also recommend the District review all TBA course outline, catalogs and course schedule material and verify that TBA is appropriately noticed and described.

## **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

### **STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011**

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#### **District Response**

The District has reviewed all of the courses identified in the audit, and removed all TBA hours from the 320 that did not have adequate documentation, and/or lacked the required information in the catalog, course outline, and/or syllabus, and has corrected any discrepancies in contact hour calculations for all courses in the system. The two colleges have also reviewed their scheduling procedures in order to remove TBA hours from most courses, and to ensure that those courses that are scheduled with TBA adhere to the TBA requirements.



VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

To the Board of Trustees  
Foothill-De Anza Community College District

We have audited the financial statements of the business-type activities of Foothill-De Anza Community College District for the year ended June 30, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 11, 2011. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practice*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Foothill-De Anza Community College District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2010-11. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the calculation of Other Post Employment Benefits (OPEB) and the calculation of Self Insurance liabilities (Claims liabilities).

Management's estimate of the OPEB and Claims liabilities are based on actuary studies performed for the District. We evaluated the key factors and assumptions used to develop the OPEB and claims liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatement*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted one uncorrected misstatements of the financial statements related to not amortizing the bond premiums and discounts over the term of the bonds. Management has determined that the effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole but will consider recording in the future.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 18, 2011.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Vavrinek, Trine, Day & Co LLP*

Vavrinek, Trine, Day & Co, LLP  
November 18, 2011.



To the Finance Committee  
of Foothill-De Anza Community College District

In planning and performing our audit of the financial statements of Foothill-De Anza Community College District as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered Foothill-De Anza Community College District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the District's internal control in our report dated November 18, 2011. This letter does not affect our report dated November 18, 2011, on the financial statements of Foothill-De Anza Community College District.

### **Personnel Expenditures**

Best practices over funds disbursed include internal controls that are to detect and prevent errors and misstatements and to limit the opportunity for misappropriation to occur. Internal controls rely on segregation of duties designed to ensure that no one person has the capability to, both set up employees and payrates, and to process payroll. We noted an internal control area that could potentially be strengthened in that Payroll and Human Resources departments currently have read/write access to each others' data screens.

### **Recommendation**

We recommend that the District consider the potential of the design of the system and whether or not any improvements can be made to strengthening the controls over processing of disbursements by allowing read only access to other departments data. In the meantime, we recommend that after the fact reviews of transactions be stepped up to mitigate the increased risk in this area.

### **District Response**

The District has made changes to the Human Resource system in order to restrict access to predefined roles and forms. Effective November 1, 2011, Human Resource staff are allowed access to enter information in screens for hiring and the set-up of employment assignments. However, Human Resource staff are provided with read only access to relevant Payroll screens. In turn, Payroll Services staff are allowed access to enter information in predefined payroll screens, and they are provided with read only access to relevant human resources related screens.

With the implementation of these enter/read only changes, no one person in Human Resources or Payroll Services has the capability to set up employees and pay rates and process payroll.

### **Capital Asset Management**

We noted that the District has implemented procedures required for inventorying equipment purchased with Federal funds, and also maintains an inventory of information technology equipment. However, due to limitations of time and resources the inventory procedures has been limited just to those items charged to Federal funds and information technology equipment. The last full equipment and vehicle inventory was conducted in 2002 by an outside contractor.

In addition, we noted that capital asset disposal records often are not specific enough to allow the capital asset manager to remove the appropriate item from the capital asset records. Not being able to identify capital assets disposed of leads to an overstatement of capital assets where the list used for management and insurance purposes may include items that are no longer in the districts possession.

### **Recommendation**

We encourage the District to consider a policy of periodically inventorying all equipment in order to update the financial records supporting the amounts reported on the entity-wide statement of net assets, and to determine if any updates to appropriate insurance coverage limits are needed to manage risks of loss.

We also recommend that those completing capital asset disclosure forms be encouraged to be as detailed as possible, and record serial numbers or other specific identification features, where applicable. Performing a periodic inventory as noted above will also assist in identifying capital assets that are not longer owned by the District.

### **District Response**

The District will implement a system to physically monitor the capital assets inventory, including disposal of assets. Beginning in fiscal year 2011-12, the District will select a sample of assets to test. The sample will be stratified to capture a significant portion of the inventoried assets. These assets will be physically observed and compared to the capital asset records. If differences are found, the capital asset records will be updated to reflect the most current information. Each year, thereafter, additional inventory samples will be selected and the same procedure will be applied. Additionally, the accounting department will work closely with the risk management department to ensure that we have appropriate insurance coverage limits to manage risk of loss.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

*Vaurinek, Tine, Day & Co LLP*

Pleasanton, California  
November 18, 2011



VAVRINEK, TRINE, DAY  
& COMPANY, LLP  
*Certified Public Accountants*

VALUE THE DIFFERENCE

December 19, 2011

To the Senior Management and  
The Board of Directors of  
Foothill- De Anza Community Colleges Foundation

In planning and performing our audit of the financial statements of Foothill-De Anza Community Colleges Foundation (the Foundation), for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Foundation's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated December 19, 2011, on the financial statements of Foothill-De Anza Community Colleges Foundation.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Foundation personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

#### **Allocated Costs**

We noted that discounts on the promises to give receivables related to the time value of money were included in the bad debt expense account. We recommend consideration of establishing a separate account, called promise to give discounts, to clearly differentiate which amounts are time value of money discounts, and which amounts are uncollectible promises.

In addition, we noted that travel expenses for program/grants travel costs were comingled with administrative and other miscellaneous travel costs in a manner that made it unclear which items were related to program travel and which items are administrative travel. We recommend considering establishment of an account code to capture program recruiting costs.

We wish to thank the Foundation and its management for their support and assistance during our audit.

This report is intended solely for the information and use of management, the board of directors, and others within the Foundation and is not intended to be and should not be used by anyone other than these specified parties.

*Vavrinek, Trine, Day & Co LLP*

Vavrinek, Trine, Day & Co, LLP  
December 19, 2011

5000 Hopyard Road, Suite 335 Pleasanton, CA 94588 Tel: 925.734.6600 Fax: 925.734.6611 [www.vtdcpa.com](http://www.vtdcpa.com)

FRESNO • LAGUNA HILLS • PLEASANTON • RANCHO CUCAMONGA • PALO ALTO • SACRAMENTO