

City of San Diego
Master Pending List

ITEMS PROVIDED BY THE CITY

Item #	Line Item	Type	Item	Request Date	City Status	KPMG Status
1	Accrued wages & benefits	All	Accrued wages and benefits (true salaries payable portion) - get components for ISF and other enterprise funds from Ed		Provided	Pending
2	Accrued wages & benefits	Eprise	Accrued wages and benefits (annual leave component) - need support (similar to H-6 for governmental activities)		Provided	Pending
3	Accrued wages & benefits	All	Analysis of accrual to ensure all components of compensation and benefits have been 1) properly accrued and 2) properly disclosed in the notes (at 6/30/04, certain add-on benefits had been excluded and thus the accrual was understated by some amount)	6/21/05	Provided	Pending
4	Advances to fiduciary funds (to agency fund)	GA	What is the purpose of the agency fund - are funds being held on behalf of third party OR just being set-aside by City (truly City funds)?	4/19/06	Provided	
5	Bonds Payable	Gov'tal	FINAL CAFR - need to add F/N (5) disclosure for defeasance for 2 RDA issuances - Mount Hope TAB 2002A and RDA Parking 2002B. Also ensure the two refundings are in the rollforward correctly. Were these refundings in the current year - possibly not and could be a non-issue? Non-Issue	6/3/05	Provided	Pending
6	Bonds Payable	Gov'tal	Need to receive and audit refunding entries for the Mount Hope TAB 2002A and RDA Parking 2002B N/A See #74	6/3/05	Provided	Pending
7	Capital assets	GA	Land additions - support for \$12 million ballpark addition and explanation of CY donated land addition that is described as a PY addition	4/29/05	Provided	Pending
8	Capital assets	GA	Land additions - Support for items highlighted on separate sheet	4/29/05	Provided	Pending
9	Capital assets	GA	Land deletions - support for items highlighted on separate sheet with description of "sold to RDA"; also verify that this is not an RDA addition	4/29/05	Provided	Pending
10	Capital assets	GA	Land deletions - supporting calculation of adjustment for \$15 million land deletion related to Open Space land values that were revalued	4/29/05	Provided	Pending
11	Capital assets	GA	Equipment - detail of \$28.4 million additions broken down by source and supporting detail for each source	4/29/05	Provided	Pending
12	Capital assets	GA	Equipment - detail of \$22.1 million true deletions broken down by source and supporting detail of each source.	4/29/05	Provided	Pending
13	Capital assets	GA	Equipment - support for capitalization limit deletion from system	4/29/05	Provided	Pending
14	Capital assets	GA	Revise the FY03 adjustment leadsheet for CWIP to move applicable AD from FY03 increase column to FY03 restated adjustment columns	4/29/05	Provided	Pending
15	Capital assets	GA	Restatement adjustment to be booked and audited: net \$3 million (\$10 million decrease and \$7 million increase)	5/12/05	Provided	Pending
16	Capital assets	GA	Grant/project status (GPS) report generated from the system as of 6/30/03	4/29/05	Provided	Pending
17	Capital assets	BTA	Equipment - support for capitalization limit deletion from system	4/29/05	Provided	Pending
18	Capital assets	Gov'tal	RDA - resolve \$20 million difference between CCDC fixed asset records and the City's AMRS system	6/2/05	Provided	Pending
19	Capital assets	BTA	Adjustment to be booked to CAFR related to reconciliation from GIS to Splash for pipeline infrastructure	8/3/05	Provided	
20	Capital assets	BTA	Need revised capital assets rollforward leadsheet which includes City's adjustment for the pipeline infrastructure and related accumulated depreciation as a result of GIS reconciliation to Splash. To be audited.	4/12/06	Provided	
21	Capital assets	BTA	Copy of City's workpaper file for reconciliation of Splash (GIS system) to FAMIS and related analysis. To be audited.	4/12/06	Provided	
22	Capital assets	GA	Tie in separate RDA capital assets rollforward (provided by Rolando) into the City-wide governmental capital assets rollforward.	4/13/06	Provided	Pending
23	Capital assets	All	Did the City capitalize interest? Need to disclose policy and dollar amount in the CAFR	4/13/06	Provided	Pending
24	Capital assets	BTA	City to provide sample selections for CWIP and KPMG to test. Sample selections provided beginning of 3/06.	3/6/06	Provided	
25	Capital assets	BTA	Need Grant Project Status Reports for sample items selected for CWIP testwork	4/19/06	Provided	Pending
26	Capital assets	All	City's supporting analysis related to capitalized interest and decision not to record due to immateriality	4/19/06	Provided	Pending
27	Capital assets	GA	Updated detailed rollforward leadsheet for capital assets and CWIP that ties/subtotals to <u>each column</u> listed in note 4 (6/30/02 balance as previously reported, restatements, reclassifications, 6/30/02 as restated balance, additions, deletions, transfers, 6/30/03 balance)	4/20/06	Provided	Pending

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28	Capital assets	GA	6/30/02 as previously reported CWIP balance \$607,049,000 - need detail listing by Org Code by Project	4/20/06	Provided	Pending
29	Capital assets	BTA	Reconciliation of Splash to FAMIS - Verification of the completeness of the data download file (Access download file) from Splash as of 10/18/05 - ie. control total verification from Splash system to Access download file. The Access download file was the initial starting point for the City's reconciliation of Splash to FAMIS.	4/20/06	Provided	
30	Capital assets	BTA	Reconciliation of Splash to FAMIS - Verification of the completeness of the data download file (Excel download file) from FAMIS as of 10/18/05 - ie. control total verification from FAMIS system to Excel download file. The Excel download file was the initial starting point for the City's reconciliation of Splash to FAMIS.	4/20/06	Provided	
31	Capital assets	Sewer	Ryan is currently performing test work over CIP and has a master pending list of questions on each of our samples. This list has been sent to and is currently being worked on by Danny Fernandez	5/1/2006	Provided	
32	Capital assets	GA	Separate rollforward of Internal Service Funds only (in same format as CAFR), which is included in governmental activities	6/16/2006	Provided	
33	Capital assets	Sewer	Approx. \$70 million restatement adjustment identified by Greg - to be booked and audited	6/28/2006	Provided	
34	Cash & Investments	All	Jeanne's 03 cash and investment tie out binder - "timing differences" to be booked. KPMG to audit.	5/6/05	Provided	
35	Cash & Investments	All	Review of 02 cash and investment reconciliation to see if there are any "timing differences" that may affect beginning net assets (i.e. any restatement adjustments)	5/6/05	Provided	
36	Cash & Investments	Water	Adjustment to be booked and audited: \$57 million Water Fund purchased inventory (affects Water cash and Water inventory - timing difference at y/e)	5/6/05	Provided	
37	Cash & Investments	All	Adjustment to be booked and audited: proper classification of restricted vs. unrestricted	4/14/05	Provided	
38	Cash & Investments	All	Adjustment to be booked and audited: proper classification of pool vs. nonpool	4/14/05	Provided	
39	Cash & Investments	SDCERS	Jeanne's 03 SDCERS summary cash and investment schedule (provided by SDCERS) - need copies of y/e custodian statements for all balances on schedule (cost and fair value)	4/14/05	Provided	
40	Cash & Investments	SDCERS	Jeanne's 03 binder - need SDCERS supporting calculation for unrealized gain/loss and change in unrealized gain/loss	4/14/05	Provided	
41	Cash & Investments	SDCERS	Outstanding requests list provided via email to Greg/Tracy on 6/28/06 from Penn (1) detail of securities sold receivable; 2) securities purchased liability; 3) reconciliation of money managers records to State Street as of 6/30/03	6/28/2006	Provided	
42	Cash & Investments	All	Cash and investments confirmation replies from Bank of New York and Bank of America (City Pool). Sent out on 6/28/06	6/28/2006	Provided	
43	Contributions (operating revenue)	ISF	What is this?	4/19/06	Provided	
44	Debt	GA	New confirmation for North Bay Redevelopment Tax Allocation Bonds Series 2000 - City to provide confirmation to KPMG to send out	5/18/05	Provided	Pending
45	Debt	GA	3 items reflected as CY transactions but really relate to prior years - copies of JEs for restatement adjustments to be made - loan payable 10/2001 land grant (incorrectly recorded as an 03 addition); 1999 JMI loan deletion (incorrectly recorded as an 03 deletion); Horton 1996 Tax Allocation Bond refunding (refunded in 00 but incorrectly recorded as an 03 deletion)	5/18/05	Provided	Pending
46	Debt	All	Need updated rollforward of debt by individual debt issue subtotaled by type which supports the 2/14/05 CAFR draft footnote 5	4/13/06	Provided	
47	Debt	All	City's analysis of debt covenants for all of the City's debt issues - to be centrally accumulated in one binder	4/13/06	Provided	Pending
48	Debt	All	Need to confirm all defeased bond balances as of 6/30/03 with escrow agent. City to prepare confirmation and provide to KPMG to send out.	4/13/06	Provided	Pending
49	Debt	GA	Outstanding items on request list sent via email to Tracy on 6/16/06, deferred charges rollforward	6/16/2006	Provided	
50	Debt	All	Need to confirm all outstanding debt as of 6/30/03 and 6/30/02 with trustee. City to prepare confirmation and provide to KPMG to send out.	6/16/2006	Provided	

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51	Deferred charges	All	Need leadsheet for components at 6/30/03	6/1/05	Provided	Pending
52	Deferred charges	All	Leadsheet rollforward of balance (6/30/02 balance as previously reported, restatements, 6/30/02 balance as restated, current year additions, current year amortization, 6/30/03 balance)	6/29/2006	Provided	
53	Deferred revenue	Gov'tal	Leadsheet - support for non-GASB 33 (I.e. true unearned) deferred revenue items (subdivision developer deposits \$8,373, revenue collected in advance \$22,420)	6/1/05	Provided	
54	Deferred revenue	Gov'tal	Leadsheet - GASB 33 analysis to support deferred revenue balances	4/8/05	Provided	
55	Deferred revenue	Gov'tal	Restatement adjustment to be booked: deferred revenue related to grants. KPMG to audit.	4/28/05	Provided	
56	Deferred revenue	BTA	Water & Wastewater Funds - Supporting documentation/ source documents for sample selections from leadsheet given to Ed	6/9/05	Provided	
57	Deferred revenue	BTA	Need leadsheet for Other Enterprise Funds \$4,264. What is in the balances?	6/8/05	Provided	
58	Estimated landfill closure	Other Eprise	Supporting calculation to be audited.		Provided	
59	General	X	Updated major fund calculation using 1) most recent CAFR version (dated 2/14/06) (note: RDA fund looks like it may be close to being considered a major fund) and 2) final CAFR numbers		Provided	
60	General	X	Adjusting trial balance from original C&L 03 to new 2/14/06 CAFR draft and 6/30/06 version	7/5/05	Provided	
61	General	X	The City to address first round of comments from KPMG QC Restatement Desk on 2/14/06 CAFR. Comments provided to City on 4/18/06.	4/13/06	Provided	
62	General	X	Leases: Schedule of operating leases to include summarized detail, by lease (lessor, start date, end date, lease rate and whether it is monthly, semi-monthly, etc., free rent periods), scheduled rent increases (yes/no) - if yes, what are the scheduled rent increases, future commitment schedule, with current year rent expense that can be tied to the GL.	6/28/2006	Provided	
63	General	X	Copies of all lease agreements (capital and operating) entered into during FY 2003. KPMG to select lease agreements for testwork - to be requested upon receipt of detailed schedule from which to make selection.	6/23/2006	Provided	
64	General	X	Exhibit A Attachment to Padres Operating Agreement (list of Padre owned assets)	6/28/2006	Provided	
65	General	X	Public Facilities Financial Authority - Does it need to be switched from a governmental fund to a proprietary fund?? It was switched for FY 04.	6/22/2006	Provided	
66	General	X	Supporting worksheets for cash flow statements	6/16/2006	Provided	
67	General	X	GASB 45 actuarial analysis	6/29/2006	Provided	
68	General	X	OPEB discount rate support. City has decided to remove the disclosure from the CAFR.	7/1/2006	Provided	
69	General	X	Corbett finalization. KPMG made inquiry with GASB. GASB response: Corbett to be included.	6/27/2006	Provided	
70	Inventory	All	Leadsheet and supporting detail for components of inventory balances	6/23/05	Provided	Pending
71	Investments	Fiduciary	Support for \$375 million investment balance of the Supplemental Pension Savings Plan Fund	6/27/2006	Provided	
72	Land held for resale	Gov'tal	RDA - Sample selection requests for selected balances/parcels on land held for resale revised rollforward schedule - KPMG provided list via email on 3/6/06 to Rudy and Rolando	3/6/06	Provided	Pending
73	Land held for resale	Gov'tal	RDA - \$6 million c/y land addition related to 1998 Forest City West N/P (land purchase in exchange for note) - not a current year transaction, should be a restatement adjustment. Maria is researching.		Provided	Pending
74	Land held for resale	Gov'tal	Condemnation deposits have been recorded as additions to land held for resale - Analyze land held for resale to ensure that all deposits are reclassified to a deposit receivable (other assets account)	6/3/05	Provided	Pending
75	Net assets	All	Calculations of components of net assets - Governmental, BTA, Water, Wastewater, Other Enterprise		Provided	

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76	Net pension obligation	All	\$9.9 million adjustment to be booked within the enterprise funds to increase total NPO (dr. expense and cr. NPO) adjusted sch given to KPMG 7/11	6/28/2006	Provided	
77	Pension	SDCERS	New SDCERS actuarial valuation for 2004 based on Kroll recommendation in letter dated 6/7/05 to SDCERS No New Report	6/7/05	Provided	Pending
78	Pension	SDCERS	City's audit of accuracy/completeness of participant data provided to actuary that is used in the 04 valuation.	6/7/05	Provided	
79	Pension	SDCERS	Items requested on separate SDCERS PBC list (see separate tab).	4/13/06	Provided	See SDCERS PBC Detail List
80	Pension	SDCERS	Copy of SDCERS 6/30/02 stand-alone financial statements	6/16/2006	Provided	
81	Pension	SDCERS	Listing of alternative investments (i.e. investments not priced by State Street). Need to understand SDCERS' process for valuation and obtain supporting documentation.	6/8/2006	Provided	
82	Pension	SDCERS	2005 actuarial valuation	6/7/2005	Provided	
83	Receivable - accounts, net	Sewer	Leadsheet of components of accounts receivable	7/7/2006	Provided	
84	Receivable - accounts, net	Water	Leadsheet of components of accounts receivable	7/7/2006	Provided	
85	Receivables - grants	Gov'tal	Analysis of balance and adjustment to be booked and audited	6/1/05	Provided	Pending
86	Receivables - notes	Gov'tal	RDA - supporting detail for notes receivable balance \$24,118 and \$2,166 in spec rev unbudgeted	6/2/05	Provided	Pending
87	Receivables - notes	Governmental	RDA notes receivable restatement adjustment for \$8.2 million (per RDA notes receivable rollforward - item 49) to be booked and audited	6/16/2006	Provided	
88	Receivables - notes	Governmental	Non-RDA notes receivable rollforward - \$2.8 million difference between beginning balance per rollforward (item #49) vs. 02 CAFR	6/16/2006	Provided	
89	Receivables - notes	Governmental	Outstanding requests from lists provided via email to Greg/Tracy on 6/16/06, 6/27/06 and 6/28/06 from Penn	6/16/2006	Provided	
90	Receivables - taxes	Gov'tal	Restatement adjustment to be booked and audited: sales tax receipts for 8/02 and 9/02.		Provided	
91	Revenue	Governmental	Leadsheet for General Fund	7/7/2006	Provided	
92	Revenue	Sewer	Leadsheet of components of revenue	7/7/2006	Provided	
93	Revenue	Water	Leadsheet of components of revenue	7/7/2006	Provided	
94	Sundry trust liabilities	Gov'tal	What is in the balance?		Provided	

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CITY OPEN ITEMS

Item #	F/S Line Item	Type	Item	Request Date	Target Completion Date
1	Capital assets	All	Retroactive capitalization threshold change (instead of prospective)/"purge" of capital assets from system. Amount is material. City needs to record adjustment to reinstate related assets on the books and record related depreciation (manual report-level adjustment)	7/19/2006	8/11/2006
2	Capital assets	All	Retention payable on construction projects and related capital assets are not being recorded. City to perform analysis to determine retention payable amount for 6/30/03 and 6/30/02.	7/24/2006	8/18/2006
3	Capital assets	All	Capital assets - FBA credits related to developer contributions - liability and related capital assets are not being recorded.	7/24/2006	8/18/2006
4	Cash & Investments	All	Adjustment to be booked and audited: Negative GL cash balance to be reclassified to AP (outstanding checks are at different bank than the bank that holds the investments that are liquidated to cover the o/s checks). Should be reflected in 7/05 CAFR draft.	4/14/05	8/22/2006
5	Cash & Investments	All	Outside entities participating in the City's pool - should this portion of cash and investments be classified in an investment trust fund (refer to GASB 31 par. 18 and Q&A 109)	4/14/05	8/22/2006
6	Debt	BTA	Outstanding items on debt request list sent via email on 7/11/06	7/11/2006	8/22/2006
7	Deferred Revenue	All	Add separate deferred revenue footnote by major component to CAFR (should support fund statements, adjustments, government-wide).	4/20/06	8/7/2006
8	General	X	Support for internal service funds "lookback" adjustment and allocation between GA and BTA in conversion to government-wide	6/16/2006	8/18/2006
9	General	X	Client's supporting CAFR tie-out binder for FINAL CAFR	6/16/2006	8/22/2006
10	General	X	Listing of ALL significant agreements/ contracts entered into by the City during FY 2003.	6/28/2006	8/18/2006
11	General	All	Attorney letter updates - City (9 updates - City Attorney and 8 outside counsel)	7/14/2006	8/11/2006
12	General	SDCERS	Attorney letter responses. 2 attorneys identified to date. Still need confirmation from David Wescoe as to whether there are additional attorneys.	6/8/2006	8/11/2006
13	General	DPCU - Convention Center	Selected balances to be audited. Greg to communicate with Convention Center personnel in order to gain access to accounting records. (Carol Wallace contacted by Greg 7/25/06)	6/29/2006	8/18/2006
14	General	X	City management completion and review of Accounting Disclosure Checklist & complete CAFR draft	10/4/04	9/6/2006
15	General	X	Strongly consider adding conversion table for statement of net assets in the CAFR footnotes (see County of Santa Barbara for format example)		8/22/2006
16	General	X	GASB 14 Component Unit Analysis: City to complete GASB 14 checklist/ decision tree analysis for each potential component unit (blended or discrete) (including those listed in Note 1 and also the Port, the Airport, and any others) to conclude whether or not each entity is a blended or CU.	4/13/06	8/21/2006
17	General	X	City's Restatement Binder with separate tab and supporting documentation for each item listed in Note 23.	4/13/06	9/6/2006
18	General	X	Copies of independent audits performed for Water and Sewer Funds as requested by Mayor Sanders (scope: traces how proceeds from bonds and recent water and sewer rate increases were spent) to be available in July 2006 (noted in signon San Diego article)	6/28/2006	9/6/2006
19	General	X	FINAL CAFR - need tie out to fund roll-up from accounting system		9/6/2006
20	General	All	Reconciliation by financial statement line item of the C&L 02 balance sheet/income statement, as previously reported, to the C&L 02 restated balance sheet/income statement (except for cap assets and LTD)	7/18/2006	8/22/2006
21	Receivables - grants	All	Leadsheet rollforward of balance (6/30/02 balance as previously reported, restatements, 6/30/02 balance as restated, current year additions, current year payments received, 6/30/03 balance)	6/29/2006	8/11/2006
22	Revenue	Governmental	Leadsheet for Other Governmental Funds	7/7/2006	8/11/2006
23	Self-insurance liability/ Self-insurance fund	All	Self Insurance Fund - wording to be revised based on management's plan in place to eliminate the deficit. If City's plan is not a reasonable period of time to recover the deficit, then deficit will need to be "charged back" to the participating funds as of 6/30/03.	3/6/06	9/7/2006

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CITY OPEN ITEMS

Item #	F/S Line Item	Type	Item	Request Date	Target Completion Date
24	Debt	GA	Need updated rollforward of debt by <u>individual debt issue</u> subtotaed by type (<u>including individual capital lease obligations</u>) which supports each column (including <u>individual restatement item columns</u>) of the 7/5/06 CAFR draft footnote 5 (6/30/02 balance as previously reported, restatements, 6/30/02 balance as restated, additions, reductions, 6/30/03 balance). The unamortized bond premium, discount, unamortized loss on refunding, and accretion should also be broken out into separate lines by <u>individual debt issue</u> .	8/2/2006	8/15/2006
25	Debt	BTA	Need updated rollforward of debt by <u>individual debt issue (including individual capital lease obligations)</u> subtotaed by type which supports each column (including <u>individual restatement item columns</u>) of the 7/5/06 CAFR draft footnote 6 (6/30/02 balance as previously reported, restatements, 6/30/02 balance as restated, additions, reductions, 6/30/03 balance). The unamortized bond premium, discount, unamortized loss on refunding, and accretion should also be broken out into separate lines by <u>individual debt issue</u> .	8/2/2006	8/15/2006
26	Net pension obligation	All	City to reanalyze components of NPO calculation and set up meeting with KPMG to discuss.	7/24/2006	8/21/2006

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KPMG OPEN ITEMS LISTING

Item #	F/S Line Item	Type	Item	Request Date	Target Completion Date
1	Cash & Investments	All	Valuation/pricing testwork		
2	Cash & Investments	All	Address the need for SAS 70 reports		
3	Accounts payable	Gov'tal	Update search procedures (i.e. legal review, minutes review, no more vouching check disbursements)		
4	General	X	Follow-up on various anonymous emails from sdwatch@cox.net		
5	Pension	SDCERS	KPMG to perform testwork on SDCERS balances upon receiving items listed on separate SDCERS PBC request list (see separate tab).		
6	Accrued wages & benefits	Water	Accrued wages and benefits (true salaries payable & annual leave together) - find testwork w/p for reasonableness test for Water OR need to get from Ed		
7	General	X	Overall analytical review for each opinion unit using FINAL CAFR		