

**SONOMA COUNTY JUNIOR
COLLEGE DISTRICT
PROPOSITION 39 AND
MEASURE A GENERAL
OBLIGATION BONDS**

SANTA ROSA, CALIFORNIA

PERFORMANCE AUDIT

YEAR ENDED JUNE 30, 2015

**SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39
AND MEASURE A GENERAL OBLIGATION BONDS**

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JUNE 30, 2015**

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INDEPENDENT AUDITOR'S REPORT

**Board of Trustees
Sonoma County Junior College District
Santa Rosa, California**

We have conducted a performance audit of the Sonoma County Junior College District's (the District's) Measure A General Obligation Bonds for the year ended June 30, 2015.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 2 of this report, which includes determining the compliance with the performance requirements for the Proposition 39 Measure A General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for the Sonoma County Junior College District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the Sonoma County Junior College District expended Measure A General Obligation Bond funds for the year ended June 30, 2015, only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Gilbert Associates, Inc.

GILBERT ASSOCIATES, INC.
Sacramento, California

October 29, 2015

SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39 AND MEASURE A GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT JUNE 30, 2015

OBJECTIVES

The objectives of our performance audit were to document the expenditures charged to Measure A General Obligation Bonds (Measure A) which were approved under Proposition 39; determine whether expenditures for fiscal year ended June 30, 2015, charged to the General Obligation Bond Fund have been made in accordance with project budgets and guidelines; note any incongruities or system weaknesses; and provide recommendations for improvements.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal year ended June 30, 2015. Expenditures incurred after the issuance of the bonds and prior to July 01, 2014, were covered in a previous examination. The expenditures included all object and project codes associated with the Bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2015, were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

On March 5, 2002, \$251,700,000 in general obligation bonds were authorized by voters' approval of Measure A. The first series (A) of Bonds in the amount of \$60,000,000 was issued on February 1, 2003. Series A was refunded on September 29, 2005, resulting in an additional \$36,526,697 and defeasing the debt from the original Series A. The second series (B) of Bonds in the amount of \$105,000,000 was issued on September 29, 2005. The third series (C) of Bonds in the amount of \$69,710,000 was issued on September 17, 2007. The fourth and final series (D) of Bonds in the amount of \$16,990,000 was issued on April 2, 2008. In May of 2013, refunding bonds of \$133,215,000 were issued to partially refund Series B and Series C, resulting in a legal defeasance of \$80,430,000 and \$66,095,000 of principal outstanding for Series B and C, respectively. The total proceeds from each bond series less the bond issuance costs are to be used to finance the construction, acquisition, furnishing, and equipping of District facilities.

A Citizens Bond Oversight Committee (the Committee) was appointed on June 11, 2002, to comply with the California Constitution and the Education Code. The purpose of the Committee is to inform the public, at least annually, regarding the appropriate use of the Bond proceeds. California Constitution, Article XIII A, Section 1(b)(3), requires an annual performance audit be conducted to ensure that the funds have been expended only on the specific projects publicized by the District.

SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39 AND MEASURE A GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT JUNE 30, 2015

PROCEDURES PERFORMED

We obtained the General Obligation Bond Fund general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2015. Within the year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with Proposition 39 and Measure A General Obligation Bond funding. We performed the following procedures:

- We reviewed the list of projects being performed to verify that the list of intended projects is consistent with the District's Facilities Projects Lists.
- We verified that the District created the required debt service fund and capital outlay fund in order to account for the bond proceeds and expenditures.
- We verified that the proceeds from the sale of bonds were deposited in an appropriate debt service fund and a capital outlay projects fund.
- We selected a sample of expenditures in the fiscal year ended June 30, 2015, and reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.
- We verified that funds were used for the construction, acquisition, furnishing, and equipping of District facilities, and we verified that funding was not used for salaries of school administrators or other operating expenses of the District.

RESULTS OF PROCEDURES PERFORMED

The District utilized Measure A Bond funds for 136 projects. The District incurred total expenditures of \$271,759,867 through June 30, 2015, for the Measure A projects listed on the following pages.

SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39 AND MEASURE A GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT JUNE 30, 2015

| EXPENDITURES | SERIES A <u>Total</u> | SERIES B <u>Total</u> | SERIES C <u>Total</u> | SERIES D <u>Prior Year</u> | Expenditures <u>Prior to July 1, 2014</u> | SERIES D <u>2014-2015</u> | Grand <u>Total</u> | Project <u>Budget</u> | Project <u>Status</u> |
|--|--------------------------|--------------------------|--------------------------|-------------------------------|--|------------------------------|-----------------------|--------------------------|--------------------------|
| Eligible Bond Program Costs | \$ 1,363,848 | \$ 451,690 | \$ 622,090 | \$ 49,458 | \$ 2,487,086 | \$ 25,299 | \$ 2,512,385 | \$ 2,512,385 | In Progress |
| <u>RENOVATION AND MODERNIZATION</u> | | | | | | | | | |
| Upgrade classrooms, laboratories, support service space at all locations: | | | | | | | | | |
| Various Classroom/Support Service Upgrades | 298,139 | 11,822 | | | 309,961 | | 309,961 | 309,961 | Completed |
| Albany House Upgrade | 92,700 | (2,300) | | | 90,400 | | 90,400 | 90,400 | Completed |
| Bailey Field Food Kiosk | | 108,684 | | | 108,684 | | 108,684 | 108,684 | Completed |
| Bailey Field Press Booth | 24,520 | | | | 24,520 | | 24,520 | 24,520 | Completed |
| Bailey Hall Remodel | | | 200,598 | 2,888 | 203,486 | | 203,486 | 203,486 | Completed |
| Baker Modernization | 1,538,231 | | 24,005 | | 1,562,236 | | 1,562,236 | 1,562,236 | Completed |
| Baker & Lark Restroom Project | | | 56,171 | | 56,171 | | 56,171 | 56,171 | Completed |
| Bech Mercury Abatement | 173 | 88,889 | | | 89,062 | | 89,062 | 89,062 | Completed |
| Belden Roof & Flooring | | 50,739 | | | 50,739 | | 50,739 | 50,739 | Completed |
| Bertolini Open Plenum | | | | | | 248,096 | 248,096 | 270,688 | In Progress |
| Brickyard Remodel | 822,156 | | | | 822,156 | | 822,156 | 822,156 | Completed |
| Building and Site Scheduled Maintenance | 53,681 | 97,579 | 60,960 | | 212,220 | 4,674 | 216,894 | 216,894 | Completed |
| Burbank Auditorium Project | | 33,240 | 190,417 | | 223,657 | | 223,657 | 223,657 | Completed |
| Burbank Door Porject | | | | | | 4,028 | 4,028 | 120,650 | In Progress |
| Bussman Exterior | 215,412 | 203,649 | | | 419,061 | | 419,061 | 419,061 | Completed |
| Bussman Consolidation | | | 44,644 | | 44,644 | | 44,644 | 44,644 | Completed |
| Campus Signage | | 40,074 | 20,470 | | 60,544 | 4,835 | 65,379 | 121,177 | In Progress |
| College Skills | | | | 14,530 | 14,530 | 29,267 | 43,797 | 123,445 | In Progress |
| Emeritus Phase III | 764,179 | 53,300 | | | 817,479 | | 817,479 | 817,479 | Completed |
| EMS Control Upgrade Project | | 706,536 | 354,243 | | 1,060,779 | | 1,060,779 | 1,060,779 | Completed |
| Fire Academy Upgrade | | | | | | 42,165 | 42,165 | 307,044 | In Progress |
| Foundation / PR Remodel | | | 29,229 | 38,332 | 67,561 | | 67,561 | 67,561 | Completed |
| Garcia Remodel | | | | | | 22,698 | 22,698 | 60,000 | In Progress |
| Haehl Waterproofing Project | | | 91,424 | | 91,424 | | 91,424 | 91,424 | Completed |
| Infrastructure | | 188,280 | 37,662 | | 225,942 | | 225,942 | 225,942 | Completed |
| Jesse Peter Museum Expansion | 35,875 | 1,894,789 | 6,520 | 1,523 | 1,938,707 | | 1,938,707 | 1,938,707 | Completed |
| Maggini Hall Stair Replacement | | 42,205 | | | 42,205 | | 42,205 | 42,205 | Completed |
| Pedroncelli Project | | | | 14,785 | 14,785 | | 21,835 | 21,835 | In Progress |
| Pioneer Hall | | | | 5,410 | 5,410 | | 5,410 | 5,410 | Completed |
| Planetarium Seating Replacement | 74,180 | | | | 74,180 | | 74,180 | 74,180 | Completed |
| Plover Veterans Remodel | | | | | | | 32,873 | 32,873 | In Progress |
| Plover Student Equity Remodel | | | | | | 13,815 | 13,815 | 51,325 | In Progress |
| Quinn Men's Locker Room Remodel | 177,532 | | | | 177,532 | 2,173 | 179,705 | 179,705 | Completed |
| Quinn Skylight | 202,360 | (17,397) | | | 184,963 | | 184,963 | 184,963 | Completed |
| Race Hall Alterations | | 75,610 | 151,511 | | 227,121 | | 227,121 | 227,121 | Completed |
| Race Hall Reconstruction | | 200,638 | (487,137) | | (286,499) | | (286,499) | (286,499) | Completed |
| Shone Farm Projects | | 218 | 353,790 | | 354,008 | | 354,008 | 354,008 | Completed |
| Shone Farm Vineyard Development | | 15,699 | 285,131 | 10,155 | 310,985 | | 310,985 | 310,985 | Completed |

SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39 AND MEASURE A GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT JUNE 30, 2015

| | SERIES A <u>Total</u> | SERIES B <u>Total</u> | SERIES C <u>Total</u> | SERIES D <u>Prior Year</u> | Expenditures <u>Prior to July 1, 2014</u> | SERIES D <u>2014-2015</u> | Grand <u>Total</u> | Project <u>Budget</u> | Project <u>Status</u> |
|--|--------------------------|--------------------------|--------------------------|-------------------------------|--|------------------------------|-----------------------|--------------------------|--------------------------|
| Shuhaw Modernization | 145,324 | 238,472 | 13,057 | | 396,853 | | 396,853 | 396,853 | Completed |
| Shuhaw Restroom Project | | | 29,819 | | 29,819 | | 29,819 | 29,819 | Completed |
| Staff Development Modular | | | | | | 9,300 | 9,300 | 39,413 | In Progress |
| Steve Olson Lane Reconstruction | | | | 581,522 | 581,522 | | 581,522 | 581,522 | Completed |
| Tauzer Gym Remodel | 2,874 | 96,606 | | | 99,480 | | 99,480 | 99,480 | Completed |
| Upgrade existing restrooms, plumbing and sewer lines: | | | | | | | | | |
| Plumbing Replacements | | | | | 328,432 | | 328,432 | 328,432 | Completed |
| Repair and replace roofs: | | | | | | | | | |
| Plover Roofing | | | | | | 4,066 | 4,066 | 4,066 | Completed |
| Roofing Scheduled Maintenance | 644,023 | 492,820 | 293,270 | | 1,430,113 | 761 | 1,430,874 | 1,430,874 | Completed |
| Paint and re-seal building interiors and exteriors: | | | | | | | | | |
| Maggini Water Intrusion | | | | | | 14,112 | 14,112 | 79,690 | In Progress |
| Race Exterior Waterproofing | 1,989,315 | 1,561,391 | (3,595,876) | | (45,170) | | (45,170) | (45,170) | Completed |
| Upgrade mechanical systems | 16,916 | | | | 16,916 | | 16,916 | 16,916 | Completed |
| <u>COLLEGE-WIDE SAFETY AND SECURITY IMPROVEMENTS</u> | | | | | | | | | |
| Improve seismic safety of buildings: | | | | | | | | | |
| Seismic Safety | 22,969 | 45,354 | | | 68,323 | | 68,323 | 68,323 | Completed |
| Upgrade bleachers for safety: | | | | | | | | | |
| Bleachers Safety Upgrade | 46,997 | 210,340 | | | 257,337 | | 257,337 | 257,337 | Completed |
| Install / improve intrusion alarms and doorlocks: | | | | | | | | | |
| Security, Key, Alarm Systems | 281,407 | 735,932 | 146,422 | 49,183 | 1,212,944 | 6,420 | 1,219,364 | 1,222,294 | In Progress |
| Strengthen roof anchorage for safety: | | | | | | | | | |
| Roof Safety Anchorage | 143,981 | | | | 143,981 | | 143,981 | 143,981 | Completed |
| Seating replacement projects | 208,567 | | | | 208,567 | | 208,567 | 208,567 | Completed |
| <u>COLLEGE-WIDE ENERGY EFFICIENCY</u> | | | | | | | | | |
| Replace aging, inefficient boilers | | 279,185 | | | 279,185 | 13,785 | 292,970 | 445,835 | In Progress |
| Replace and upgrade HVAC systems: | | | | | | | | | |
| Forsyth Hall HVAC | | | | | | 136,617 | 136,617 | 136,617 | Completed |
| Petaluma Cooling Tower | | | | | | 2,510 | 2,510 | 73,094 | In Progress |
| HVAC Scheduled Maintenance | 889,631 | 858,477 | 140,241 | | 1,888,349 | | 1,888,349 | 1,888,349 | Completed |
| Replace emergency generator: | | | | | | | | | |
| Bussman Generator | 277,463 | 940 | | | 278,403 | | 278,403 | 278,403 | Completed |
| Upgrade lighting and electrical systems: | | | | | | | | | |
| Electrical Scheduled Maintenance | 19,341 | | 105,952 | | 125,293 | | 125,293 | 125,293 | Completed |
| Site Lightning Upgrade | | | | 29,523 | 29,523 | 10,836 | 40,359 | 45,891 | In Progress |
| Lounibos Photovoltaic Energy Conservation | 316,000 | 188,038 | | | 504,038 | | 504,038 | 504,038 | Completed |
| Cogeneration Turbine Replacement | 968,089 | 7,310 | 25,369 | | 1,000,768 | | 1,000,768 | 1,000,768 | Completed |
| Energy Conservation | 443,325 | 1,267,834 | 44,644 | | 1,755,803 | | 1,755,803 | 1,755,803 | Completed |
| Bussman Hall Computer Room A/C | 78,095 | 5,802 | | | 83,897 | | 83,897 | 83,897 | Completed |
| Emergency Generator | | | 216,650 | | 216,650 | | 216,650 | 216,650 | Completed |
| Petaluma Utility Mapping | | | | | | 14,776 | 14,776 | 14,776 | Completed |

SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39 AND MEASURE A GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT JUNE 30, 2015

| | SERIES A <u>Total</u> | SERIES B <u>Total</u> | SERIES C <u>Total</u> | SERIES D <u>Prior Year</u> | Expenditures <u>Prior to July 1, 2014</u> | SERIES D <u>2014-2015</u> | Grand <u>Total</u> | Project <u>Budget</u> | Project <u>Status</u> |
|---|--------------------------|--------------------------|--------------------------|-------------------------------|--|------------------------------|-----------------------|--------------------------|--------------------------|
| Santa Rosa Utility Mapping | | | | | | 27,745 | 27,745 | 27,745 | Completed |
| PSTC Utility Mapping | | | | | | 12,988 | 12,988 | 12,988 | Completed |
| PSTC Photovoltaic Project | | 2,502,159 | | | 2,502,159 | | 2,502,159 | 2,502,159 | Completed |
| Replace out-of-date, inefficient electrical transformers | | | | | | 39,439 | 39,439 | 166,282 | In Progress |
| <u>COLLEGE-WIDE WIRING AND TECHNOLOGY FOR COMPUTERS, INTERNET ACCESS AND AN EFFECTIVE LEARNING ENVIRONMENT</u> | | | | | | | | | |
| Upgrade and expand wireless systems, telecommunications, internet and network connections: | | | | | | | | | |
| Building to Building Connectivity Infrastructure Project | 630,964 | 707,367 | 975 | | 1,339,306 | | 1,339,306 | 1,339,306 | Completed |
| Maggini Hall Network Replacement | 187,687 | | | | 187,687 | 5,787 | 187,687 | 187,687 | Completed |
| Radio System Upgrade | | | | | | 137,552 | 137,552 | 275,000 | In Progress |
| Uninterruptable Power Supply | 30,314 | | | | 30,314 | | 30,314 | 30,314 | Completed |
| Wireless Systems | | | 46,073 | | 46,073 | | 46,073 | 46,073 | Completed |
| Upgrade Phone Systems | 36,326 | 32,305 | 886 | | 69,517 | | 69,517 | 69,517 | Completed |
| Library Collections and Infrastructure | 283,612 | | | | 283,612 | | 283,612 | 283,612 | Completed |
| Upgrade and replace computer and software systems: | | | | | | | | | |
| Integrated Computer System Design | 150,389 | 249,308 | 699 | | 400,396 | | 400,396 | 400,396 | Completed |
| Escape Software Conversion | | | 1,013,150 | | 1,013,150 | 21,159 | 1,034,309 | 1,150,000 | In Progress |
| Digital Archive Project | | | | 54,246 | 54,246 | 82,990 | 137,236 | 137,236 | Completed |
| College Site Software License | 477,112 | 425,067 | 518,266 | 432,536 | 1,852,981 | 107,478 | 1,960,459 | 2,274,348 | In Progress |
| Institutional Computer Upgrade | 194,001 | 130,681 | 78,384 | | 403,066 | | 403,066 | 403,066 | Completed |
| Upgrade and replace classroom equipment and instructional aids: | | | | | | | | | |
| Language Lab Upgrades | | 86,070 | 188,404 | | 274,474 | | 274,474 | 274,474 | Completed |
| Student Services Assessment and Remote Testing | 462 | | | | 462 | | 462 | 462 | Completed |
| Technology Equipment | 3,421,117 | 1,963,616 | 2,187,558 | 1,842,836 | 9,415,127 | 709,442 | 10,124,569 | 16,846,985 | In Progress |
| Upgrade media and audio visual equipment: | | | | | | | | | |
| Media Equipment - Auditoriums/Fields/Testing | 40,513 | 16,262 | 42,469 | | 99,244 | | 99,244 | 99,244 | Completed |
| DVD Format Conversion & Streaming Video Systems | 85,957 | 61,130 | 10,111 | 7,704 | 164,902 | 10,971 | 175,873 | 175,873 | Completed |
| Classroom Media Systems Replacement | 770,695 | 1,105,202 | 1,010,137 | 383,643 | 3,269,677 | 97,795 | 3,367,472 | 3,743,539 | In Progress |
| <u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION</u> | | | | | | | | | |
| Facility / Site Demolition: | | | | | | | | | |
| Lark Temps Removal | 313,573 | 76,408 | 6,434 | | 396,415 | 51,655 | 448,070 | 448,070 | Completed |
| Construction of new facilities: | | | | | | | | | |
| Ag Pavilion | 5,065,073 | 1,496,429 | 201,541 | | 6,763,043 | | 6,763,043 | 6,763,043 | Completed |
| Shone Farm Reservoir | 14,971 | 98,808 | 196,503 | 760 | 311,042 | | 311,042 | 311,042 | Completed |
| Math Science Building | | | | 5,310 | 5,310 | 13,018 | 18,328 | 60,123 | In Progress |

**SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39
AND MEASURE A GENERAL OBLIGATION BONDS**

**PERFORMANCE AUDIT
JUNE 30, 2015**

| | <u>SERIES A Total</u> | <u>SERIES B Total</u> | <u>SERIES C Total</u> | <u>SERIES D Prior Year</u> | <u>Expenditures Prior to July 1, 2014</u> | <u>SERIES D 2014-2015</u> | <u>Grand Total</u> | <u>Project Budget</u> | <u>Project Status</u> |
|---|---------------------------|---------------------------|---------------------------|--------------------------------|---|-------------------------------|------------------------|---------------------------|---------------------------|
| Planning Consultants: | | | | | | | | | |
| Program Planning and Project Development | | | | | | 32,474 | 32,474 | 92,747 | In Progress |
| Site Specific Master Planning | | | | | | 101,133 | 101,133 | 101,133 | Completed |
| Petaluma East Property Line | | | | | | 3,145 | 3,145 | 3,145 | Completed |
| Space Planning Consultants / Master Planning | 366,157 | 15,780 | | | 381,937 | | 381,937 | 381,937 | Completed |
| PSTC Completion: | | | | | | | | | |
| PSTC | 5,842 | 8,787 | 15,511 | | 30,140 | | 30,140 | 30,140 | Completed |
| Advanced Lab Facility | 27,426 | 206,300 | 149,053 | (11,463) | 371,316 | | 371,316 | 371,316 | Completed |
| Fire Tower: | | | | | | | | | |
| Fire Tower - PSTC | 960,555 | (15,288) | | | 945,267 | | 945,267 | 945,267 | Completed |
| Library / Learning Resource Center: | | | | | | | | | |
| Library Preliminary Drawings | 149,000 | | | | 149,000 | | 149,000 | 149,000 | Completed |
| Library Working Drawings | 452,399 | | | | 452,399 | | 452,399 | 452,399 | Completed |
| Library Construction | 11,132,642 | 1,261,492 | 488,536 | 750 | 12,883,420 | | 12,883,420 | 12,883,420 | Completed |
| Library Equipment | 130,494 | 422,969 | | | 553,463 | | 553,463 | 553,463 | Completed |
| Analy / Library Connection | 505,331 | | | | 505,331 | | 505,331 | 505,331 | Completed |
| Analy Village | 3,350,035 | 9,420 | | | 3,359,455 | | 3,359,455 | 3,359,455 | Completed |
| Analy-Related Construction Management | 259,064 | | | | 259,064 | | 259,064 | 259,064 | Completed |
| Elliott Avenue Improvements | 269,969 | 24,617 | | | 294,586 | | 294,586 | 294,586 | Completed |
| Petaluma Campus Build-Out: | | | | | | | | | |
| Petaluma Modulars | 1,858,573 | | 132,343 | | 1,990,916 | | 1,990,916 | 1,990,916 | Completed |
| Petaluma Phase II Drawings | 1,989,711 | (385) | | | 1,989,326 | | 1,989,326 | 1,989,326 | Completed |
| Petaluma Phase II Construction | 68,287 | 41,169,131 | 6,419,059 | 141,678 | 47,798,155 | | 47,798,155 | 47,798,155 | Completed |
| Petaluma Phase II Equipment | | 582,152 | (56,664) | | 525,488 | | 525,488 | 525,488 | Completed |
| Physical Education Expansion and Renovation: | | | | | | | | | |
| Physical Educ Outdoor Facility | 33,077 | 466,672 | 6,187,406 | 123,113 | 6,810,268 | | 6,810,268 | 6,810,268 | Completed |
| Barnett Hall Replacement: | | | | | | | | | |
| Barnett Hall Replacement | | 52,225 | | | 52,225 | | 52,225 | 52,225 | Completed |
| Warehouse and Site Storage Space: | | | | | | | | | |
| Warehouse | 3,806,616 | (298) | | | 3,806,318 | | 3,806,318 | 3,806,318 | Completed |
| Student Counseling and Service Center: | | | | | | | | | |
| Plover Conversion Preliminary Drawings | 115,375 | | | | 115,375 | | 115,375 | 115,375 | Completed |
| Plover Conversion Working Drawings | 328,867 | 63,224 | | | 392,091 | | 392,091 | 392,091 | Completed |
| Plover Conversion Construction | | 8,045,916 | 17,406 | 8,693 | 8,072,015 | | 8,072,015 | 8,072,015 | Completed |
| Plover Conversion Equipment | 3,962 | 573,064 | 9,338 | | 586,364 | | 586,364 | 586,364 | Completed |
| Student Center: | | | | | | | | | |
| Bertolini Student Center | 148,751 | 17,926,788 | 34,706,285 | 131,715 | 52,913,539 | | 52,913,539 | 52,913,539 | Completed |
| Bertolini Student Center Equipment | | | 1,181,912 | 9,002 | 1,190,914 | | 1,190,914 | 1,190,914 | Completed |
| Culinary Arts Center: | | | | | | | | | |
| Culinary Arts Site Selection | | 36,196 | 76,435 | | 112,631 | | 112,631 | 112,631 | Completed |
| Culinary Arts Center | | 462,292 | 18,986,698 | 490,318 | 19,939,308 | 176,751 | 20,116,059 | 20,116,059 | Completed |
| Culinary Arts Center Equipment | | | | 447,013 | 447,013 | | 447,013 | 447,013 | Completed |

**SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39
AND MEASURE A GENERAL OBLIGATION BONDS**

**PERFORMANCE AUDIT
JUNE 30, 2015**

| | SERIES A | SERIES B | SERIES C | SERIES D | Expenditures | SERIES D | Grand | Project | Project |
|---|----------------------|-----------------------|----------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------|----------------|
| | Total | Total | Total | Prior Year | Prior to | 2014-2015 | Total | Budget | Status |
| | | | | | July 1, 2014 | | | | |
| Graphics Services Center: | | | | | | | | | |
| Graphics Replacement and Press Systems | 598,218 | 41,779 | | | 639,997 | | 639,997 | 639,997 | Completed |
| Construct permanent classrooms, laboratories and support space to: | | | | | | | | | |
| Replace "portables" and provide adequate classroom space | | | | | | | | | |
| <u>LAND AND BUILDING ACQUISITIONS</u> | | | | | | | | | |
| Property Acquisitions in Santa Rosa, Petaluma, North and West County | | | | | | | | | |
| to provide services to communities throughout the college district: | | | | | | | | | |
| Property Acquisitions | 6,984,336 | 1,666,441 | 429,776 | 303,423 | 9,383,976 | 765,690 | 10,149,666 | 10,149,666 | Complete |
| <u>COLLEGE-WIDE PARKING AND TRAFFIC ABATEMENT</u> | | | | | | | | | |
| Create new parking spaces at all locations: | | | | | | | | | |
| Parking Structure | 17,881,359 | 20,179,864 | 162,454 | 30,013 | 38,253,690 | 24,069 | 38,277,759 | 38,281,414 | In Progress |
| Mendocino/Carr Lot | | | | | | 18,450 | 18,450 | 25,830 | In Progress |
| Other Parking Improvements | 332,602 | (256) | 65,417 | | 397,763 | 55,886 | 453,649 | 1,151,647 | In Progress |
| Improve roadways and relieve traffic congestion at all locations: | | | | | | | | | |
| Interior Roadways / Pathways | 470,431 | 288,303 | 300 | | 759,034 | | 759,034 | 759,034 | Completed |
| Mendocino Avenue Improvements | 105,649 | 10,739 | | | 116,388 | | 116,388 | 116,388 | Completed |
| Bicycle Parking Project | | 155,512 | 77,713 | | 233,225 | | 233,225 | 233,225 | Completed |
| TOTAL EXPENDITURES | \$ 76,538,249 | \$ 112,836,693 | \$ 74,011,844 | \$ 5,267,231 | \$ 268,654,017 | \$ 3,105,850 | \$ 271,759,867 | \$ 281,345,198 | |

SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39 AND MEASURE A GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT JUNE 30, 2015

Each of the projects under Measure A have been given a specific project identification number within the District's General Obligation Bond Fund. Budgets for each project are included in the financial reporting system and actual expenditures are matched against this budget.

CONCLUSION

Based upon the procedures performed, we found that for the items tested, the Sonoma County Junior College District has properly accounted for the expenditures of the Measure A General Obligation Bonds. Further, it was noted that the funds were not used for salaries of school administrators or other operating expenditures. Our audit does not provide a legal determination on the District's compliance with specific requirements.

MANAGEMENT COMMENTS AND RECOMMENDATIONS

None.