

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

SANTA ROSA, CALIFORNIA

PERFORMANCE AUDIT

YEAR ENDED JUNE 30, 2016

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

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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) Measures A and H General Obligation Bonds for the year ended June 30, 2016.

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 Measures A and H 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 Measures A and H General Obligation Bond funds for the year ended June 30, 2016, 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

November 21, 2016

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

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OBJECTIVES

The objectives of our performance audit were to document the expenditures charged to Measures A and H General Obligation Bonds (the Measures) which were approved under Proposition 39; determine whether expenditures for fiscal year ended June 30, 2016, charged to the Bond Funds 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, 2016. Expenditures incurred prior to July 01, 2015, 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, 2016, were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

On March 5, 2002, \$251,700,000 in general obligation bonds was 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.

On November 4, 2014, \$410,000,000 in general obligation bonds was authorized by voters' approval of Measure H. The District intends to issue the first series of bonds during fiscal year ending June 30, 2017 in the amount of \$125,000,000. Proceeds will be used to upgrade, maintain, and improve Santa Rosa Jr. College facilities, classrooms, and technology.

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 MEASURES A AND H GENERAL OBLIGATION BONDS

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PROCEDURES PERFORMED

We obtained the General Obligation Bond Funds general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2016. 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 Measures A and H 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, 2016, 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 Measures A and H Bond funds for 228 projects. The District incurred total expenditures of \$280,745,747 through June 30, 2016, for the Measures A and H projects listed on the following pages.

**SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39
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<u>Measure A Projects</u>	<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, 2015</u>	<u>SERIES D 2015-2016</u>	<u>Grand Total</u>	<u>Project Budget</u>	<u>Project Status</u>
EXPENDITURES									
Eligible Bond Program Costs	\$ 1,363,848	\$ 451,690	\$ 622,090	\$ 74,757	\$ 2,512,385	\$ 10,706	\$ 2,523,091	\$ 2,523,092	In Process
RENOVATION AND MODERNIZATION									
Upgrade classrooms, laboratories, support service space at all locations:	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
Analy Modernization									
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	17,823	221,309	401,164	In Progress
Baker & Lark Restroom Project			56,171		56,171		56,171	56,171	Completed
Baker Modernization	1,538,231		24,005		1,562,236		1,562,236	1,562,236	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		248,096	260,416	In Progress
Brickyard Remodel	822,156				822,156		822,156	822,156	Completed
Building and Site Scheduled Maintenance	53,681	97,579	60,960	4,674	216,894	7,841	224,735	230,809	In Progress
Burbank Auditorium Project		33,240	190,417		223,657		223,657	223,656	Completed
Burbank Door Project				4,028	4,028	127,788	131,816	131,816	Completed
Bussman Consolidation			44,644		44,644		44,644	44,644	Completed
Bussman Exterior	215,412	203,649			419,061		419,061	419,061	Completed
Bussman Maker Space						10,044	10,044	72,178	In Progress
Bussman Math Lab								21,199	In Progress
Button Garage						8,470	8,470	8,470	Completed
Button Remodel								128,151	In Progress
Campus Signage		40,074	20,470	4,835	65,379	38,484	103,863	107,585	In Progress
College Skills				43,797	43,797	82,175	125,972	125,973	Completed
Elliott 425 Renovations						852	852	852	Completed
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	75,289	1,136,068	1,136,068	Completed
Fire Academy Upgrade				42,165	42,165	265,500	307,665	307,665	Completed
Firing Range						61,456	61,456	71,472	In Progress
Foundation / PR Remodel			29,229	38,332	67,561		67,561	67,561	Completed
Garcia Remodel				22,698	22,698	33,824	56,522	134,702	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	1,939,206	In Progress
Lounibus Renovation						2,309	2,309	2,309	Completed
Maggini Hall Stair Replacement		42,205			42,205		42,205	42,205	Completed
Maggini Remodel						26,366	26,366	26,366	Completed
Pedroncelli Project				14,785	14,785	117,807	132,592	132,591	Completed
Pioneer Hall				5,410	5,410		5,410	5,410	Completed

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<u>Measure A Projects</u>	<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, 2015</u>	<u>SERIES D 2015-2016</u>	<u>Grand Total</u>	<u>Project Budget</u>	<u>Project Status</u>
Planetarium Seating Replacement	74,180				74,180		74,180	74,180	Completed
Plover Dream Center Remodel						26,106	26,106	35,506	In Progress
Plover Student Equity Remodel				13,815	13,815	97,435	111,250	119,746	In Progress
Plover Veterans Remodel						60,582	60,582	80,186	In Progress
Quinn Men's Locker Room Remodel	177,532			2,173	179,705		179,705	179,704	Completed
Quinn Shower Redesign						4,500	4,500	4,500	Completed
Quinn Skylight	202,360	(17,397)			184,963		184,963	184,963	Completed
Quinn Chlorination						13,819	13,819	13,821	Completed
Race Hall Alterations		75,610	151,511		227,121		227,121	227,120	Completed
Race Hall Reconstruction		200,638	(487,137)		(286,499)		(286,499)	(286,498)	Completed
Shone Farm Projects		218	353,790		354,008		354,008	384,837	In Progress
Shone Farm Vineyard Development		15,699	285,131	10,155	310,985		310,985	310,985	Completed
Shuhaw Modernization	145,324	238,472	13,057		396,853		396,853	396,852	Completed
Shuhaw Restroom Project			29,819		29,819		29,819	29,819	Completed
Staff Development Modular				9,300	9,300	27,521	36,821	36,821	Completed
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	328,432	Completed
Repair and replace roofs:									
Call Petaluma Roofing						4,955	4,955	4,955	Completed
Plover Roofing				4,066	4,066		4,066	4,066	Completed
Roofing Scheduled Maintenance	644,023	492,820	293,270	761	1,430,874	150	1,431,024	1,432,067	In Progress
Paint and re-seal building interiors and exteriors:									
Maggini Water Intrusion				14,112	14,112	150,527	164,639	191,268	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
Elevator Hydraulics								141,910	In Progress
Emeritus Piping						3,302	3,302	274,690	In Progress
Lounibus Well Improvements								15,200	In Progress
Mechanical / Water Efficiency						2,863	2,863	2,863	Completed
Race Chiller						98,521	98,521	463,899	In Progress
Upgrade play fields, courts, track									
Renovate and expand theatre									
Improve and expand irrigation systems						9,121	9,121	18,333	In Progress
Repair and improve student counseling and service space									

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<u>COLLEGE-WIDE SAFETY AND SECURITY IMPROVEMENTS</u>									
Remove lead health hazards:									
Bussman Lead/Asbestos						1,445	1,445	3,275	In Progress
Naval Base						4,576	4,576	4,576	Completed
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
Resurface sidewalks and roadways									
Repair / replace pool deck for safety									
Improve pedestrian and disabled access:									
ADA Compliance						30,303	30,303	33,221	In Progress
Install / improve intrusion alarms and doorlocks:									
Bailey Locks and Doors									
Security, Key, Alarm Systems	281,407	735,932	146,422	55,603	1,219,364	38,741	1,258,105	1,287,942	In Progress
Strengthen roof anchorage for safety:									
Roof Safety Anchorage	143,981				143,981		143,981	143,981	Completed
Install fire suppression and escape systems									
Seating replacement projects	208,567				208,567		208,567	208,567	Completed
<u>COLLEGE-WIDE ENERGY EFFICIENCY</u>									
Replace aging, inefficient boilers		279,185		13,785	292,970	47,435	340,405	358,921	In Progress
Replace and upgrade HVAC systems:									
Bailey Hall HVAC						1,652	1,652	1,652	Completed
Burbank/Emeritus Cooling Towers						20,073	20,073	20,073	Completed
Forsyth Hall HVAC						745	137,362	137,362	Completed
HVAC Scheduled Maintenance	889,631	858,477	140,241	136,617	1,888,349		1,888,349	1,888,349	Completed
Lounibus HVAC								17,850	In Progress
Petaluma Cooling Tower				2,510	2,510	68,975	71,485	71,485	Completed
Petaluma East Wing HVAC						3,837	3,837	3,837	Completed
Replace emergency generator:									
Bussman Generator	277,463	940			278,403		278,403	278,403	Completed
Upgrade lighting and electrical systems:									
Bailey Field/ Haehl Transformer				21,829	21,829	126,808	148,637	148,637	Completed
Bussman Hall Computer Room A/C	78,095	5,802			83,897		83,897	83,897	Completed
Cogeneration Turbine Replacement	968,089	7,310	25,369		1,000,768		1,000,768	1,000,768	Completed
Electrical Scheduled Maintenance	19,341		105,952		125,293		125,293	125,293	Completed
Emergency Generator			216,650		216,650		216,650	216,650	Completed
Energy Conservation	443,325	1,267,834	44,644		1,755,803		1,755,803	1,755,803	Completed
Lounibus Photovoltaic Energy Conservation	316,000	188,038			504,038		504,038	504,038	Completed
Petaluma Piping						34,157	34,157	397,508	In Progress
Petaluma Utility Mapping				14,776	14,776		14,776	14,776	Completed

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PSTC Photovoltaic Project		2,502,159			2,502,159		2,502,159	2,502,159	Completed
PSTC Utility Mapping				12,988	12,988		12,988	12,988	Completed
Santa Rosa Utility Mapping				27,745	27,745	34,737	62,482	62,481	Completed
Shone Farm Solar						23,315	23,315	49,204	In Progress
Site Lighting Upgrades				40,359	40,359	42,867	83,226	83,226	Completed
Transformer Replacement				17,610	17,610	7,390	25,000	27,520	In Progress
Variable Frequency Drive						29,550	29,550	29,550	Completed
Replace out-of-date, inefficient electrical transformers									
<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
Library Collections and Infrastructure	283,612			5,787	283,612		283,612	283,612	Completed
Maggini Hall Network Replacement	187,687				187,687		187,687	187,687	Completed
Pedroncelli Audio Log System						19,867	19,867	19,867	Completed
PSTC Call Tower						14,527	14,527	14,527	Completed
Radio System Upgrade				137,552	137,552	48,276	185,828	185,828	Completed
Uninterruptable Power Supply	30,314				30,314		30,314	30,314	Completed
Upgrade Phone Systems	36,326	32,305	886		69,517		69,517	69,517	Completed
Wireless Systems			46,073		46,073		46,073	46,073	Completed
Upgrade and replace computer and software systems:	15,020				15,020		15,020	15,020	Completed
College Site Software License	477,112	425,067	518,266	540,014	1,960,459	167,918	2,128,377	2,179,879	In Progress
Digital Archive Project				137,236	137,236	68,652	205,888	208,343	In Progress
Escape Software Conversion			1,013,150	21,159	1,034,309	4,725	1,039,034	1,054,909	In Progress
Institutional Computer Upgrade	194,001	130,681	78,384		403,066		403,066	403,067	Completed
Integrated Computer System Design	150,389	249,308	699		400,396		400,396	400,396	Completed
Upgrade and replace classroom equipment and instructional aids:									
Cate Upgrade									
Language Lab Upgrades		86,070	188,404		274,474		274,474	274,473	Completed
Student Services Assessment and Remote Testing	462				462		462	462	Completed
Technology Equipment	3,421,117	1,963,616	2,187,558	2,552,278	10,124,569	3,019,710	13,144,279	13,223,784	In Progress
Upgrade media and audio visual equipment:									
Classroom Media Systems Replacement	770,695	1,105,202	1,010,137	481,437	3,367,471	484,827	3,852,298	3,919,213	In Progress
DVD Format Conversion & Streaming Video Systems	85,957	61,130	10,111	18,675	175,873	116,544	292,417	298,414	In Progress
Media Equipment - Auditoriums/Fields/Testing	40,513	16,262	42,469		99,244	11,380	110,624	110,624	Completed

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<u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION</u>									
Facility / Site Demolition	313,573	76,408	6,434	51,655	448,070	137,346	585,416	597,157	In Progress
Lark Temps Removal				68,632	68,632		68,632	68,632	Completed
Construction of new facilities:									
Ag Pavilion	5,065,073	1,496,429	201,541		6,763,043		6,763,043	6,763,042	Completed
Bech Lot Temporary Classrooms						55,270	55,270	71,065	In Progress
Math Science Building				18,328	18,328	15,362	33,690	33,690	Completed
Mi Casa Modulares						87,763	87,763	169,407	In Progress
Shone Farm Reservoir	14,971	98,808	196,503	760	311,042		311,042	311,042	Completed
Southwest Center Modulares						3,854	3,854	3,854	Completed
Planning Consultants:									
Petaluma East Property Line				3,145	3,145	555	3,700	3,700	Completed
Program Planning and Project Development				32,474	32,474	210,724	243,198	243,198	Completed
Site Specific Master Planning				101,133	101,133	22,350	123,483	123,483	Completed
Space Planning Consultants / Master Planning	366,157	15,780			381,937	69,400	451,337	451,337	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	(11,462)	371,317		371,317	371,316	Completed
Fire Tower:									
Fire Tower - PSTC	960,555	(15,288)			945,267		945,267	945,267	Completed
North County Education Center									
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	12,883,421	Completed
Library Equipment	130,494	422,969			553,463		553,463	553,464	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	29,575	324,161	368,147	In Progress
Petaluma Campus Build-Out:									
Petaluma Modulares	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	47,798,655	In Progress
Petaluma Phase II Equipment		582,152	(56,664)		525,488		525,488	525,489	Completed
Santa Rosa Campus Information Center									
Adaptive Education Facility									
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

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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 Maintenance Facilities Shone Farm Equine Science Center	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	17,136	52,930,675	52,933,929	In Progress
Bertolini Student Center Equipment			1,181,912	9,001	1,190,913	17,063	1,207,976	1,207,977	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	667,070	20,116,060	8,926	20,124,986	20,124,986	Completed
Culinary Arts Center Equipment				447,013	447,013	1,283	448,296	448,296	Completed
Graphics Services Center:									
Graphics Replacement and Press Systems West County Education Center	598,218	41,779			639,997	51,016	639,997	646,617	In Progress
Construct permanent classrooms, laboratories and support space to replace "portables" and provide adequate classroom space:									
Replacement Facility									
<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	1,069,113	10,149,666	10,963	10,160,629	10,162,516	In Progress
<u>COLLEGE-WIDE PARKING AND TRAFFIC ABATEMENT</u>									
Create new parking spaces at all locations:									
Mendocino/Carr Lot				18,450	18,450		18,450	18,450	Completed
Other Parking Improvements	332,602	(256)	65,417	55,886	453,649	709,097	1,162,746	1,162,746	Completed
Parking Structure	17,881,359	20,179,864	162,454	54,082	38,277,759	3,500	38,281,259	38,281,260	Completed
Improve roadways and relieve traffic congestion at all locations:									
Bicycle Parking Project		155,512	77,713		233,225		233,225	233,225	Completed
Electric Vehicle Chargers						72,554	72,554	90,987	In Progress
Interior Roadways / Pathways	470,431	288,303	300		759,034		759,034	759,033	Completed
Mendocino Avenue Improvements	105,649	10,739			116,388		116,388	116,388	Completed
Overpass Contingency									
TOTAL EXPENDITURES	<u>\$ 76,538,249</u>	<u>\$ 112,836,693</u>	<u>\$ 74,011,844</u>	<u>\$ 8,373,081</u>	<u>\$ 271,759,867</u>	<u>\$ 7,382,905</u>	<u>\$ 279,142,772</u>	<u>\$ 281,412,827</u>	

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

PERFORMANCE AUDIT JUNE 30, 2016

<u>Mesaure H Projects</u>	<u>2015-2016</u>	<u>Grand Total</u>	<u>Project Budget</u>	<u>Project Status</u>
EXPENDITURES				
Eligible Bond Program Costs	\$ 244,832	\$ 244,832	\$ 5,000,000	In Progress
Program Planning/Project Development	1,172,039	1,172,039	10,235,000	In Progress
<u>EXPANSION AND NEW CONSTRUCTION</u>				
Property Acquisition	50,052	50,052	10,000,000	In Progress
Facility/Site Demolition	4,597	4,597	100,000	In Progress
STEM/Chemistry & Math Building			57,380,000	In Progress
Barnett Replacement			35,449,000	In Progress
Modular Classrooms on Elliott Avenue			22,000,000	In Progress
Lounibos Expansion			20,930,000	In Progress
Plover Phase II			18,500,000	In Progress
Southwest Center Modulars			15,000,000	In Progress
Parking and Traffic Improvements			13,500,000	In Progress
Petaluma Science Wing			13,200,000	In Progress
PSTC Advanced Labs & Upgrades			11,349,000	In Progress
Shone Farm Chem Lab & Upgrades			9,750,000	In Progress
Swing Space, Including Bech Lot Temp Classrooms	27,905	27,905	3,500,000	In Progress
Demonstration Classrooms	6,091	6,091	750,000	In Progress
<u>RENOVATION AND MODERNIZATION</u>				
Project Oversight			100,000	In Progress
Burbank Modernization	78,916	78,916	30,000,000	In Progress
Emeritus Renovation			25,000,000	In Progress
Heritage Buildings Modernization			20,000,000	In Progress
Tauzer Gym Renovation			18,287,000	In Progress
Facilities Operations & Warehouse Renovation			7,500,000	In Progress
Petaluma Student Services & Food Service			2,500,000	In Progress
Miscellaneous Projects Greater Than \$50,000 Per Project	17,500	17,500	5,000,000	In Progress
Minor Projects Less Than \$50,000 Per Project	278	278	1,000,000	In Progress
<u>INFORMATION TECHNOLOGY</u>				
Instructional Computing			20,000,000	In Progress
Student Information System			20,000,000	In Progress
Network Infrastructure Equipment			6,000,000	In Progress
Network Upgrade			4,000,000	In Progress
Digital Archiving and Storage			2,500,000	In Progress
Inventory/Asset Management System			2,000,000	In Progress
Faculty/Staff Computers			4,500,000	In Progress
Technology Equipment - to include Student Services, Admin, HR, Police			500,000	In Progress
Health and Safety Learning Module			150,000	In Progress
Media Services			10,000,000	In Progress
Library			5,000,000	In Progress
<u>INFRASTRUCTURE, MAINTENANCE AND REPAIRS</u>				
Energy Conservation Projects			34,000,000	In Progress
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project	774	774	10,845,629	In Progress
Minor Maintenance and Repairs Less Than \$50,000 Per Project			1,000,000	In Progress
<u>HEALTH AND SAFETY IMPROVEMENTS</u>				
ADA Compliance			5,000,000	In Progress
Access Control			11,500,000	In Progress
Over Budget by 15% (Adjustements TBD)			(64,325,629)	
TOTAL EXPENDITURES	<u>\$ 1,602,984</u>	<u>\$ 1,602,984</u>	<u>\$ 428,700,000</u>	

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

**PERFORMANCE AUDIT
JUNE 30, 2016**

Each of the projects under Measures A and H has been given a specific project identification number within the District's General Obligation Bond Funds. 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 Measures A and H 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.