

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

SANTA ROSA, CALIFORNIA

PERFORMANCE AUDIT

YEAR ENDED JUNE 30, 2017

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

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JUNE 30, 2017**

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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, 2017.

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, 2017, 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 20, 2017

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

PERFORMANCE AUDIT JUNE 30, 2017

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, 2017, 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, 2017. Expenditures incurred prior to July 01, 2016, 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, 2017, 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 first series (A) of Bonds in the amount of \$125,000,000 was issued on November 26, 2016. The total proceeds from this bond series less the bond issuance costs are to 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

PERFORMANCE AUDIT JUNE 30, 2017

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, 2017. 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, 2017, 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 197 projects. The District incurred total expenditures of \$299,856,680 through June 30, 2017, for the Measures A and H projects listed on the following pages.

**SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39
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**PERFORMANCE AUDIT
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<u>Measure A Projects</u>	SERIES A	SERIES B	SERIES C	SERIES D	Expenditures		Grand	Project	Project
	Total	Total	Total	Prior Years	Prior to July 1, 2016	SERIES D 2016-2017	Total	Budget	Status
EXPENDITURES									
Eligible Bond Program Costs	\$ 1,363,848	\$ 451,690	\$ 622,090	\$ 85,464	\$ 2,523,092	\$ 5,494	2,528,586	\$ 2,528,586	Completed
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	20,712	221,310	182,443	403,753	403,753	Completed
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				248,097	248,097	14,809	262,906	262,906	Completed
Brickyard Remodel	822,156				822,156		822,156	822,156	Completed
Building and Site Scheduled Maintenance	53,680	97,580	60,960	12,514	224,734	5,280	230,014	230,014	Completed
Burbank Auditorium Project		33,242	190,416		223,658		223,658	223,658	Completed
Burbank Door Project				131,816	131,816		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	49,718	59,762	59,762	Completed
Bussman Math Lab						19,611	19,611	19,611	Completed
Button Garage				8,470	8,470		8,470	8,470	Completed
Button Remodel						124,812	124,812	124,812	Completed
Campus Signage		40,074	20,470	43,319	103,863	2,622	106,485	106,485	Completed
College Skills				125,973	125,973		125,973	125,973	Completed
Elliott 425 Renovations				852	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	75,289	1,136,068		1,136,068	1,136,068	Completed
Fire Academy Upgrade				307,665	307,665		307,665	307,665	Completed
Firing Range				61,456	61,456	10,016	71,472	71,472	Completed
Foundation / PR Remodel			29,229	38,332	67,561		67,561	67,561	Completed
Garcia Remodel				56,522	56,522	51,687	108,209	108,209	Completed
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	1,894,790	6,520	1,522	1,938,707	500	1,939,207	1,939,207	Completed
Lounibus Renovation				2,309	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	26,366	Completed
Pedroncelli Project				132,591	132,591		132,591	132,591	Completed
Pioneer Hall				5,410	5,410		5,410	5,410	Completed

**SONOMA COUNTY JUNIOR COLLEGE DISTRICT PROPOSITION 39
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<u>Measure A Projects</u>	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES D</u>	<u>Expenditures</u>		<u>Grand</u>	<u>Project</u>	<u>Project</u>
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Prior Years</u>	<u>Prior to July 1, 2016</u>	<u>SERIES D 2016-2017</u>	<u>Total</u>	<u>Budget</u>	<u>Status</u>
Planetarium Seating Replacement	74,180				74,180		74,180	74,180	Completed
Plover Dream Center Remodel				26,106	26,106	7,833	33,939	33,939	Completed
Plover Student Equity Remodel				111,250	111,250	8,519	119,769	119,769	Completed
Plover Veterans Remodel				60,582	60,582	18,809	79,391	79,391	Completed
Quinn Men's Locker Room Remodel	177,532			2,173	179,705		179,705	179,705	Completed
Quinn Shower Redesign				4,500	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		13,819	13,819	Completed
Race Hall Alterations		75,602	151,511		227,113		227,113	227,113	Completed
Race Hall Reconstruction		200,639	(487,137)		(286,498)		(286,498)	(286,498)	Completed
Shone Farm Projects		219	353,790		354,009	30,830	384,839	384,839	Completed
Shone Farm Vineyard Development		15,699	285,131	10,155	310,985		310,985	310,985	Completed
Shuhaw Modernization	145,324	238,473	13,057		396,854		396,854	396,854	Completed
Shuhaw Restroom Project			29,819		29,819		29,819	29,819	Completed
Staff Development Modular				36,821	36,821		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	4,955	Completed
Emeritus Roofing						13,718	13,718	13,718	Completed
Lounibus Roofing						9,863	9,863	9,863	Completed
Plover Roofing				4,066	4,066		4,066	4,066	Completed
Roofing Scheduled Maintenance	644,023	492,820	293,270	912	1,431,025	1,065	1,432,090	1,432,090	Completed
Paint and re-seal building interiors and exteriors:									
Maggini Water Intrusion				164,639	164,639	475,299	639,938	639,938	Completed
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									
Emeritus Piping				3,302	3,302	273,237	276,539	276,539	Completed
Lounibus Well Improvements									
Mechanical / Water Efficiency				2,863	2,863		2,863	2,863	Completed
Race Chiller				98,521	98,521	343,515	442,036	442,036	Completed
Upgrade play fields, courts, track									
Renovate and expand theatre									
Improve and expand irrigation systems				9,121	9,121	8,528	17,649	17,649	Completed
Repair and improve student counseling and service space									

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	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Prior Years</u>	<u>July 1, 2016</u>	<u>2016-2017</u>	<u>Total</u>	<u>Budget</u>	<u>Status</u>
<u>COLLEGE-WIDE SAFETY AND SECURITY IMPROVEMENTS</u>									
Remove lead health hazards:									
Bussman Lead/Asbestos				1,445	1,445	1,265	2,710	2,710	Completed
Naval Base				4,576	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	2,512	32,815	32,815	Completed
Install / improve intrusion alarms and doorlocks:									
Bailey Locks and Doors									
Security, Key, Alarm Systems	281,407	735,932	146,422	94,344	1,258,105	30,991	1,289,096	1,289,096	Completed
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		61,220	340,405	17,362	357,767	357,767	Completed
Replace and upgrade HVAC systems:									
Bailey Hall HVAC				1,652	1,652		1,652	1,652	Completed
Burbank/Emeritus Cooling Towers				20,073	20,073		20,073	20,073	Completed
Forsyth Hall HVAC				137,362	137,362	78,828	216,190	216,190	Completed
HVAC Scheduled Maintenance	889,631	858,477	140,241		1,888,349		1,888,349	1,888,349	Completed
Lounibus HVAC									
Petaluma Cooling Tower				71,485	71,485		71,485	71,485	Completed
Petaluma East Wing HVAC				3,837	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				148,637	148,637		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	417,992	452,149	452,149	Completed
Petaluma Utility Mapping				14,776	14,776		14,776	14,776	Completed

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<u>Measure A Projects</u>	SERIES A	SERIES B	SERIES C	SERIES D	Expenditures		Grand	Project	Project
	Total	Total	Total	Prior Years	Prior to July 1, 2016	SERIES D 2016-2017	Total	Budget	Status
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				62,481	62,481		62,481	62,481	Completed
Shone Farm Solar				23,315	23,315	23,817	47,132	47,132	Completed
Site Lighting Upgrades				83,226	83,226		83,226	83,226	Completed
Transformer Replacement				25,000	25,000	2,100	27,100	27,100	Completed
Variable Frequency Drive				29,550	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	630,964	707,367	975		1,339,306		1,339,306	1,339,306	Completed
Infrastructure Project				5,787	5,787		5,787	5,787	Completed
Library Collections and Infrastructure	283,612				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	(1,617)	18,250	18,250	Completed
PSTC Call Tower				14,527	14,527		14,527	14,527	Completed
Radio System Upgrade				185,828	185,828	45,455	231,283	231,283	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:									
College Site Software License	477,112	425,067	518,266	707,932	2,128,377	15,102	2,143,479	2,143,479	Completed
Digital Archive Project				205,888	205,888	18,733	224,621	224,621	Completed
Escape Software Conversion			1,013,150	25,884	1,039,034	18,500	1,057,534	1,057,534	Completed
Institutional Computer Upgrade	194,001	130,681	78,384		403,066		403,066	403,066	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	274,474	Completed
Student Services Assessment and Remote Testing	462				462		462	462	Completed
Technology Equipment	3,421,117	1,963,616	2,187,558	5,571,988	13,144,279	79,503	13,223,782	13,223,782	Completed
Upgrade media and audio visual equipment:									
Classroom Media Systems Replacement	770,695	1,105,202	1,010,137	966,264	3,852,298	66,740	3,919,038	3,919,038	Completed
DVD Format Conversion & Streaming Video Systems	85,957	61,130	10,111	135,219	292,417	6,191	298,608	298,608	Completed
Media Equipment - Auditoriums/Fields/Testing	40,513	16,262	42,469	11,380	110,624		110,624	110,624	Completed

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<u>Measure A Projects</u>	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES D</u>	<u>Expenditures</u>	<u>SERIES D</u>	<u>Grand</u>	<u>Project</u>	<u>Project</u>
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Prior Years</u>	<u>Prior to</u>	<u>2016-2017</u>	<u>Total</u>	<u>Budget</u>	<u>Status</u>
					<u>July 1, 2016</u>				
<u>FACILITIES REPLACEMENT, EXPANSION AND NEW CONSTRUCTION</u>									
Facility / Site Demolition	313,573	76,408	6,434	189,001	585,416	1,023	586,439	586,439	Completed
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	500	6,763,543	6,763,543	Completed
Bech Lot Temporary Classrooms				55,270	55,270		55,270	55,270	Completed
Math Science Building				33,690	33,690		33,690	33,690	Completed
Mi Casa Modulares				87,763	87,763	81,943	169,706	169,706	Completed
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	3,854	Completed
Planning Consultants:									
Petaluma East Property Line				3,700	3,700		3,700	3,700	Completed
Program Planning and Project Development				243,198	243,198		243,198	243,198	Completed
Site Specific Master Planning				123,483	123,483		123,483	123,483	Completed
Space Planning Consultants / Master Planning	366,157	15,780		69,400	451,337		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	371,317	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	12,883,420	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		29,575	324,161	43,423	367,584	367,584	Completed
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	500	47,798,655	47,798,655	Completed
Petaluma Phase II Equipment		582,152	(56,664)		525,488		525,488	525,488	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	500	6,810,768	6,810,768	Completed

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

**PERFORMANCE AUDIT
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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 Years</u>	<u>Expenditures Prior to July 1, 2016</u>	<u>SERIES D 2016-2017</u>	<u>Grand Total</u>	<u>Project Budget</u>	<u>Project Status</u>
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	148,851	52,930,675	4,003	52,934,678	52,934,678	Completed
Bertolini Student Center Equipment			1,181,912	26,065	1,207,977		1,207,977	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	675,996	20,124,986		20,124,986	20,124,986	Completed
Culinary Arts Center Equipment				448,296	448,296		448,296	448,296	Completed
Graphics Services Center:									
Graphics Replacement and Press Systems West County Education Center	598,218	41,779		51,016	51,016	3,823	54,839	54,839	Completed
Graphics Replacement and Press Systems West County Education Center					639,997		639,997	639,997	Completed
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	1,080,076	10,160,629	1,888	10,162,517	10,162,517	Completed
<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	764,983	1,162,746		1,162,746	1,162,746	Completed
Parking Structure	17,881,359	20,179,864	162,454	57,583	38,281,260		38,281,260	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	28,446	101,000	101,000	Completed
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
Overpass Contingency									
TOTAL EXPENDITURES	<u>\$76,538,248</u>	<u>\$112,836,692</u>	<u>\$74,011,843</u>	<u>\$15,755,989</u>	<u>\$ 279,142,772</u>	<u>\$ 2,647,731</u>	<u>\$ 281,790,503</u>	<u>\$ 281,790,503</u>	

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

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<u>Measure H Projects</u>	<u>Previous Expenditures</u>	<u>2016-2017</u>	<u>Grand Total</u>	<u>Project Budget</u>	<u>Project Status</u>
EXPENDITURES					
Eligible Bond Program Costs	\$ 244,832	\$ 868,451	\$ 1,113,283	\$ 5,000,000	In Progress
Program Planning/Project Development	1,172,039	1,979,088	3,151,127	6,780,125	In Progress
<u>EXPANSION AND NEW CONSTRUCTION</u>					
Science, Technology, Engineering and Math (STEM) Building		60,855	60,855	47,675,000	In Progress
Modular Classrooms on Elliott Avenue				22,000,000	
Ellsworth Barnett Building Replacement				18,360,000	
Public Safety Training Center Advanced Labs and Classrooms				15,743,000	
Science Laboratory and Student Services Center Updating - Petaluma Campus				13,200,000	
Bernard C. Plover Hall Phase II				12,000,000	
Santa Rosa Southwest Center Modular Buildings		146,680	146,680	11,000,000	In Progress
Property Acquisition	50,052	1,146,480	1,196,532	7,500,000	In Progress
John Lounibos Center Expansion				5,000,000	
Shone Farm Chemistry Lab and Site Upgrades				3,750,000	
Swing Space	27,905	1,605,102	1,633,007	3,025,000	In Progress
Parking and Traffic Improvements				2,800,000	
Demonstration Classrooms	6,091	453,865	459,956	750,000	In Progress
Veterans Affairs Expansion		377,022	377,022	500,000	In Progress
Facility and Site Demolition	4,597	132,799	137,396	380,000	In Progress
<u>RENOVATION AND MODERNIZATION</u>					
C. J. Tauzer Gym Renovation				40,000,000	
Luther Burbank Auditorium Renovation - Santa Rosa Campus	78,916	2,030,374	2,109,290	28,000,000	In Progress
Emeritus Hall Renovation				25,000,000	
Heritage Buildings Modernization (Analy Hall, A. M. Garcia Hall, Pioneer Hall)				12,940,000	
Petaluma Campus Student Services and Food Service		13,458	13,458	2,500,000	In Progress
Project Oversight		11,985	11,985	100,000	In Progress
Miscellaneous Projects Greater Than \$50,000 Per Project	17,500	828,388	845,888	5,000,000	In Progress
Minor Projects Less Than \$50,000 Per Project	278	539,989	540,267	1,000,000	In Progress
<u>INFORMATION TECHNOLOGY</u>					
Instructional Computing		1,074,172	1,074,172	18,000,000	In Progress
Student Information System		20,792	20,792	11,500,000	In Progress
Media Services		552,560	552,560	9,000,000	In Progress
Frank P. Doyle and Herold Mahoney Libraries		126,997	126,997	4,500,000	In Progress
Faculty and Staff Computers		480,647	480,647	4,500,000	In Progress
Network Infrastructure Equipment		1,189	1,189	4,000,000	In Progress
Network Upgrade		1,655,526	1,655,526	4,000,000	In Progress
Equipment for Student Services, Administration, Human Resources, Police		8,749	8,749	500,000	In Progress
Health and Safety Learning Module				150,000	
<u>INFRASTRUCTURE, MAINTENANCE AND REPAIRS</u>					
Energy Conservation Projects		511,007	511,007	32,487,000	In Progress
Site Improvements (Signage/Fuel Storage/Bike Path/Herit Green/Generator)				5,800,000	
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project	774	1,596,667	1,597,441	10,559,875	In Progress
Minor Maintenance and Repairs Less Than \$50,000 Per Project		237,271	237,271	1,000,000	In Progress
<u>HEALTH AND SAFETY IMPROVEMENTS</u>					
ADA Compliance		3,080	3,080	5,000,000	In Progress
Access Control				9,000,000	
Contingencies / TBD				8,000,000	
TOTAL EXPENDITURES	<u>\$ 1,602,984</u>	<u>\$ 16,463,193</u>	<u>\$ 18,066,177</u>	<u>\$ 418,000,000</u>	

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

**PERFORMANCE AUDIT
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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.