

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

SANTA ROSA, CALIFORNIA

**PERFORMANCE AUDIT
YEAR ENDED JUNE 30, 2024**

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

**TABLE OF CONTENTS
JUNE 30, 2024**

	<u>PAGE</u>
Independent Auditor’s Report	1
Objectives	2
Scope of the Audit	2
Background Information	2
Procedures Performed	3
Results of Procedures Performed	3
Conclusion	7
Management Comments and Recommendations	7

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 H General Obligation Bonds for the year ended June 30, 2024.

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 findings and conclusions 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 and Measure 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 Measure H General Obligation Bond funds for the year ended June 30, 2024, 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 CPAs
Sacramento, California**

November 27, 2024

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

PERFORMANCE AUDIT JUNE 30, 2024

OBJECTIVES

The objectives of our performance audit were to document the expenditures charged to Measure H General Obligation Bonds (the Measure) which was approved under Proposition 39; determine whether expenditures for fiscal year ended June 30, 2024, 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, 2024. Expenditures incurred prior to July 1, 2023, 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, 2024 were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

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 in December 2016. The second series (B) of Bonds in the amount of \$180,000,000 was issued in November 2019. The third series (C) of Bonds in the amount of \$105,000,000 was issued in November 2022. The total proceeds from these 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 MEASURE H GENERAL OBLIGATION BONDS

PERFORMANCE AUDIT JUNE 30, 2024

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, 2024. 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 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, 2024, 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 H Bond funds for 57 projects. The District incurred total expenditures of \$359,801,210 through June 30, 2024, for the Measure H projects listed on the following pages.

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

PERFORMANCE AUDIT JUNE 30, 2024

	<u>Previous Expenditures</u>	<u>2023-2024</u>	<u>Grand Total</u>	<u>Project Budget</u>	<u>Status of Project</u>
EXPENDITURES					
Eligible Bond Program Costs	\$ 9,263,374	\$ 810,988	\$ 10,074,362	\$ 12,029,439	In Progress
Program Planning and Project Development	7,168,329	194,359	7,362,688	8,000,000	In Progress
<u>EXPANSION AND NEW CONSTRUCTION</u>					
W. Terry Lindley Center for Science, Technology, Engineering and Math (STEM)	51,515,406	13,252,409	64,767,815	67,253,580	In Progress
Jeff Kunde Hall	25,226,157	82,490	25,308,647	27,186,149	In Progress
Roseland Center Modular Buildings	6,436,642	5,518,387	11,955,029	22,877,545	In Progress
Petaluma Campus Science Laboratory	7,768,300		7,768,300	7,768,300	Complete
Property Acquisition	3,021,397	(450)	3,020,947	3,021,397	In Progress
Swing Space	6,458,713	13,667	6,472,380	6,490,121	In Progress
Shone Farm Various Upgrades	7,011,391	243,768	7,255,159	7,175,207	In Progress
Public Safety Training Center Advanced Labs and Classrooms	47,104		47,104	47,104	Complete
Parking and Traffic Improvements	2,923,026	362,532	3,285,558	3,328,131	In Progress
Foundation Renovation	3,092,772		3,092,772	3,092,771	Complete
Facility and Site Demolition	1,320,666	204,199	1,524,865	1,492,202	Complete
Demonstration Classrooms	491,556		491,556	491,556	Complete
Veterans Affairs Expansion	386,120		386,120	386,120	Complete
<u>RENOVATION AND MODERNIZATION</u>					
Luther Burbank Auditorium Renovation	38,565,210		38,565,210	38,579,147	In Progress
KAD Renovations (Track, Pool, Fieldturf, Quinn & Heahl)	34,118,952		34,118,952	34,618,954	Complete
C. J. Tauzer Gym Renovation / Health, PE & Wellness Center	1,016,852	1,005,327	2,022,179	19,337,882	In Progress
Emeritus Hall Renovation	416,551	104,406	520,957	500,000	In Progress
Petaluma Campus Student Services and Food Service	7,310,960	194,394	7,505,354	8,300,406	In Progress
Public Safety Training Center Modernization	7,017,595	665	7,018,260	7,317,594	In Progress
A. M. Garcia Hall Renovation	6,159,113	27,832	6,186,945	6,176,458	In Progress
Peter W. Bussman Hall Modernization	2,403,315	206,625	2,609,940	2,542,186	In Progress
Milo Baker Hall Renovation	2,048,649		2,048,649	2,048,649	Complete
Lawrence A. Bertolini Hall Modernization	1,440,645	94,070	1,534,715	1,440,645	In Progress
Albert Maggini Hall Modernization	1,400		1,400	1,400	Complete
Bernard C. Plover Hall Remodel	935,586		935,586	1,016,851	Complete
Pioneer Hall Modernization	80,632	19,210	99,842	151,982	In Progress
Lounibos Remodel	83,271	102,499	185,770	380,161	In Progress
Race Hall Renovation		24,423	24,423	700,000	In Progress
Project Oversight	13,685		13,685	13,685	Complete
Miscellaneous Projects Greater Than \$50,000 Per Project (see page 6)	2,465,502	(59,988)	2,405,514	2,378,156	See Next Page
Minor Projects Less Than \$50,000 Per Project	1,967,899	254,065	2,221,964	2,134,835	In Progress
<u>INFORMATION TECHNOLOGY</u>					
Instructional Computing	5,321,741	1,478,750	6,800,491	14,500,000	In Progress
Student Information System	2,116,527	2,250,704	4,367,231	13,000,000	In Progress
Media Services	5,819,548	930,846	6,750,394	7,500,000	In Progress
Faculty and Staff Computers	6,912,213	1,066,676	7,978,889	7,200,000	In Progress
Frank P. Doyle and Herold Mahoney Libraries	2,597,135	157,211	2,754,346	3,000,000	In Progress
Network Infrastructure Equipment	3,684,802	24,559	3,709,361	4,000,000	In Progress
Network Upgrade	3,938,200	22,479	3,960,679	4,000,000	In Progress
Equipment for Student Services, Administration, Human Resources, Police	557,593	85,178	642,771	800,000	In Progress

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

**PERFORMANCE AUDIT
JUNE 30, 2024**

	<u>Previous Expenditures</u>	<u>2023-2024</u>	<u>Grand Total</u>	<u>Project Budget</u>	<u>Status of Project</u>
<u>INFRASTRUCTURE, MAINTENANCE AND REPAIRS</u>					
Energy Conservation and Sustainability Projects (see page 6)	36,095,955	174,265	36,270,220	36,270,670	see next page*
Miscellaneous Maint/Repairs Greater Than \$50,000 Per Project (see page 6)	13,906,582		13,906,582	13,913,054	see next page*
Minor Maintenance and Repairs Less Than \$50,000 Per Project	1,620,482	97,087	1,717,569	1,680,431	In Progress
<u>HEALTH AND SAFETY IMPROVEMENTS</u>					
Access Control	9,574,690	314,999	9,889,689	10,343,788	In Progress
Americans with Disabilities Act (ADA) Compliance	95,043	125,298	220,341	4,000,000	In Progress
Contingencies / TBD				<u>1,709,625</u>	
TOTAL EXPENDITURES	<u>\$ 330,417,281</u>	<u>\$ 29,383,929</u>	<u>\$ 359,801,210</u>	<u>\$ 420,196,181</u>	

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

PERFORMANCE AUDIT JUNE 30, 2024

	Previous Expenditures	2023-2024	Grand Total	Status of Project
EXPENDITURE DETAIL - MISCELLANEOUS PROJECTS AND REPAIRS				
Miscellaneous Projects Greater Than \$50,000 Per Project:				
Bailey Hall Remodel	\$ 317,627	\$ 7,060	\$ 324,687	Complete
Bailey Kiosk (Food Pantry)	14,525		14,525	Complete
Bussman Data Center Renovation	342,993		342,993	Complete
Bussman Remodel	285,531		285,531	Complete
Doyle Interior Remodel	54,754	(54,754)		Complete
Button Building Remodel	257,847		257,847	Complete
Forsyth Remodel	31,680		31,680	Complete
Garcia Remodel	219,921		219,921	Complete
Lounibos Remodel	18,900		18,900	Complete
Maggini AV	231,230		231,230	Complete
Pioneer Remodel	650,230	(12,294)	637,936	Complete
Plover Minor Remodel	40,264		40,264	Complete
TOTAL	\$ 2,465,502	\$ (59,988)	\$ 2,405,514	
Miscellaneous Maint and Repairs Greater Than \$50,000 Per Project:				
Baker HVAC and Roof	\$ 1,675,617		\$ 1,675,617	Complete
Bech Lot Transformer Replacement	183,947		183,947	Complete
Burdo Boiler	15,760		15,760	Complete
Bussman Roof	301,410		301,410	Complete
Emeritus Cooling Tower	188,773		188,773	Complete
Facility Operations Building Roof	489,262		489,262	Complete
Groundwater Reclamation	235,317		235,317	Complete
Haehl Flooring	97,720		97,720	Complete
Haehl Roofing	2,135		2,135	Complete
Lounibos Mech. Construction	530,500		530,500	Complete
Lounibos Roof	1,814,879		1,814,879	Complete
Maggini & Call Energy Control	853,373		853,373	Complete
Maggini Water Intrusion and Roof	1,265,319		1,265,319	Complete
Pedroncelli Roof	448,503		448,503	Complete
Petaluma Chiller	1,360,309		1,360,309	Complete
Petaluma Roof - Building 300	52,803		52,803	Complete
Petaluma Server Room A/C	160,220		160,220	Complete
Pioneer Roof	536,652		536,652	Complete
Public Safety Training Center Roof/HVAC	317,684		317,684	Complete
Public Safety Training Center Water Intrusion	50,294		50,294	Complete
Retro Commissioning	633,596		633,596	Complete
Shone Farm Ag Pavilion Roof	1,218,271		1,218,271	Complete
Switchgear	667,517		667,517	Complete
Tauzer Roof	806,721		806,721	Complete
TOTAL	\$ 13,906,582	\$	\$ 13,906,582	
Energy Conservation and Sustainability Projects:				
Photovoltaic	\$ 16,692,927		\$ 16,692,927	Complete
Cogeneration Plant Replacement	12,548,427	\$ 174,265	12,722,692	Complete
Geothermal Burbank	4,885,055		4,885,055	Complete
Submetering	624,697		624,697	Complete
LED Lighting	1,057,556		1,057,556	Complete
Electric Vehicle Charging Stations	230,690		230,690	Complete
Sustainability Equipment	56,603		56,603	Complete
TOTAL	\$ 36,095,955	\$ 174,265	\$ 36,270,220	

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

**PERFORMANCE AUDIT
JUNE 30, 2024**

Each of the projects under Measure 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 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.