



MEASURE L BOND PROGRAM + *Citizens' Oversight Committee* + 2005-2006 ANNUAL REPORT + *San Joaquin Delta College*



ACCOUNTANTS' REPORT + MEETING AND CONTACT INFORMATION
 AGREED-UPON PROCEDURES + AUDIT STATEMENTS
 PROJECT SUMMARIES + DISTRICT MAP
 PROJECT SUMMARIES
 ROLE OF THE OVERSIGHT COMMITTEE + LETTER FROM THE CHAIR



AS PROVIDED IN EDUCATION CODE SECTION 15278, a Citizens' Oversight Committee was formed by the San Joaquin Delta Community College District's Board of Trustees.

Role of the Oversight Committee

One of the major roles of the Committee is to inform the public concerning the District's expenditure of revenues received from the sale of bonds authorized by the voters in the

March 2004 general election. In particular, the committee will provide oversight ensuring that:

- Bond revenues are expended only for the construction, reconstruction, rehabilitation or replacement of college facilities, including the furnishing and equipping of college facilities or the acquisition or lease of real property for college facilities.

- No bond revenues are expended for any teacher or administrative salaries or other college operating expenses.

To carry out its role, the Citizens' Oversight Committee may:

- Receive and review copies of the annual independent performance audit conducted to ensure that the bond revenue has been expended only on the specific projects listed in the bond proposition.
- Receive and review copies of the annual independent financial audit of the bond revenue and expenditures.
- Inspect college facilities and grounds to ensure that the bond revenue is expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

IN NOVEMBER OF 2003 the San Joaquin Delta Community College District's Board of Trustees placed Measure L, a \$250 million bond, on the March 2, 2004 ballot. Measure L is the District's first bond measure since 1969. This bond measure represents a large portion of the District's \$370 million Facilities Master Plan. The purpose of the bond measure is to renovate, upgrade and expand buildings, many of which are over 30 years old.

- Receive and review copies of deferred maintenance proposals or plans developed by the District.
- Review efforts by the District to maximize bond revenues by implementing various cost saving measures.

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To the Residents of the San Joaquin Delta Community College District

THE CITIZENS' OVERSIGHT COMMITTEE is pleased to present our 2005-2006 Annual Report. Within this report you will find detailed information on Measure L projects as well as financial and performance audits.

The voters of the San Joaquin Delta Community College District passed Measure L, a \$250 million bond measure, in March 2004. Shortly after the passage of Measure L, the District formed this Citizens' Oversight Committee in accordance with Proposition 39. Our committee has been charged with the oversight of bond fund expenditures in accordance with the Measure L ballot language.

Established by the San Joaquin Delta Community College District's Board of Trustees, this committee began meeting quarterly in October 2004. This seven-member committee consists of community leaders with experience in the fields of construction, architectural design, public financing, contract law and/or building program management.

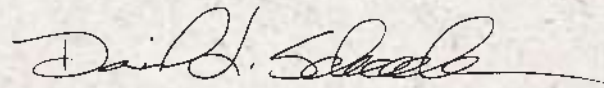
On behalf of my fellow committee members I would like to thank former committee members Ray McCray and Winnie Llamera for their time served on this committee. Mr. McCray and Ms. Llamera are valuable members to the community who will be truly missed on our committee. In order to fill the vacancies left by Mr. McCray and Ms. Llamera, the District is currently seeking applications from individuals interested in filling the "Foundation" and "At-Large" positions currently open on the Citizens' Oversight Committee.

Over the past two years members of the San Joaquin Community College District and Douglas E. Barnhart, Inc, the Program Management Team for Measure L, have provided this committee with quarterly project and program updates. These updates include progress reports related to bond projects in various stages of development, expenditure of bond funds, as well as future plans and financial projections.

During the next few years many major projects will move into the Construction Phase of development. These projects include Student Support Services Center, Goleman Learning Resource Center, Tracy Learning Center at Mountain House, District Support Services Center, and the Cunningham Science and Mathematics Center.

This is an exciting time for our community and the San Joaquin Community College District. The positive changes occurring throughout the District will provide residents of the District a community college system they can be proud of while providing the first class education students deserve.

Sincerely,



Dan Schroeder
Committee Chair

March 20, 2007

Goleman Learning Resource Center

The planning process for the renovation of the existing Goleman Learning Resource

and ease of modern information retrieval for the entire campus community in a

safe environment.

Additionally, with this renovation the building will become

asbestos free and be brought up to current

Summary of Major Projects

Center is well underway (*rendering below*). The Goleman Learning Resource Center is over 30 years old and contains operational inefficiencies for today's learning environment. The renovation of the LRC will create a technologically advanced information center, with aesthetics and design that will create an atmosphere conducive to study

code. This project is currently funded by Measure L and through state matching funds by the passage of Proposition 1D.

District Support Services Center

The planning process for the new District Support Services Center is well underway. This new facility will address many health and safety deficiencies by redirecting support services outside of the Campus core. Delivery trucks currently must travel on campus through populated areas to make their daily deliveries. In order to correct this and other issues, the College will construct this new center on the northern portion of the Stockton Campus. This complex will provide space for purchasing and receiving, maintenance and operations, transportation services, facilities and planning, business services and campus police.



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Cunningham Science and Mathematics Center

The planning process for the new Cunningham Science and Mathematics Center is currently



in the design phase (*rendering above*). The laboratory spaces (originally built in 1974) in the existing Cunningham building cannot support modern science programs. Due to the presence of asbestos, the delivery of technology to the building has been minor and not enough to meet current and future program needs. The project includes the demolition of the existing Cunningham building and the construction of a new Science and Mathematics center near the existing Shima Center. The new facility will provide a learning resource area devoted to math and science to help meet the need for Library space on campus, as well as strengthen the current academic program. This project is currently funded by Measure L with the anticipation of a 50% state match through the passage of a future state-wide education bond.

Marquee Signage

Two new marquee signs have been constructed—on Pershing and Pacific Avenues (*photo below right*). These new signs provide the College with a quick and effective medium to communicate with the community. Look to these signs for the latest information on athletic events, theatre events, class offerings, deadline dates, special events on campus and departmental offerings.

Pool Scoreboard and Timing System

Construction is now underway for San Joaquin Delta College's new Pool Scoreboard and Timing System. This state-of-the-art data capture system will modernize and enhance our campus facility, making it one of the premier aquatic venues in San Joaquin County.

Fiber Optics

This project upgraded the Stockton Campus utility loop by providing the southern end of the campus with necessary fiber optic cabling. Completed in conjunction with the Electrical and Pathway project, these projects will provide power and data for future projects on the Stockton Campus.

Electrical and Pathways

This project upgraded the Stockton Campus utility loop by providing essential pathways for additional electrical and fiber optics in support of projects identified in the 2005 Stockton Campus Master Plan.

Stockton Campus EIR

Developed in conjunction with the 2005 Stockton Campus Master Plan, the Stockton Campus Environmental Impact Report identified the potential impacts that the campus may face during the build out of the Stockton Campus Master Plan. The EIR also identifies mitigation requirements.



PERA: Specific Plan

(Rendered image below) Developed in coordination with the Physical Education/Recreation and Athletics Departments this plan outlines the future growth for the PERA facilities throughout the Stockton Campus. Identified projects include

Baseball Stadium Renovation, Pool Scoreboard and Timing System, Softball and Ancillary Parking, Soccer and Field Events, Track and Football Stadium Remodel and the Budd Center Expansion. The local community's desires and Title IX gender equity issues are addressed in this plan.

Gateway Student Services Center

The selection process for the design-build of the new Gateway Student Services Center is nearing completion (rendering opposite page). This "one-stop shop" will consolidate the office location of various student services that are currently scattered throughout the campus. This will include Admissions and Records, Financial Aid, Counseling, and Disabled Students Program Services (DSPS). The new

facility will also feature outdoor areas, an upper level terrace, and an exterior staircase.



Baseball Stadium Renovation

San Joaquin Delta College's Nick Cecchetti Baseball Stadium is now being renovated! (Rendering above) This renovation project includes: synthetic turf for the infield and outfield, new perimeter fencing, and new dugouts. The new synthetic turf will provide more useable hours during the rainy season while also significantly reducing maintenance costs. In addition to the synthetic turf, dugouts will be modernized to comply with the Americans with Disabilities Act.

Transforming the District

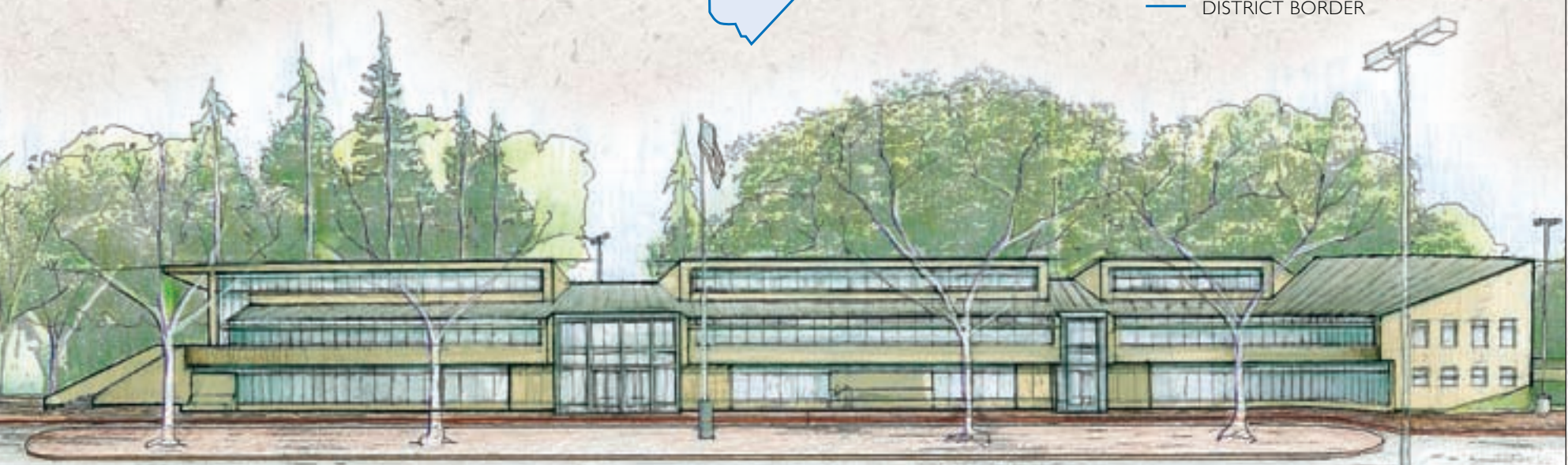
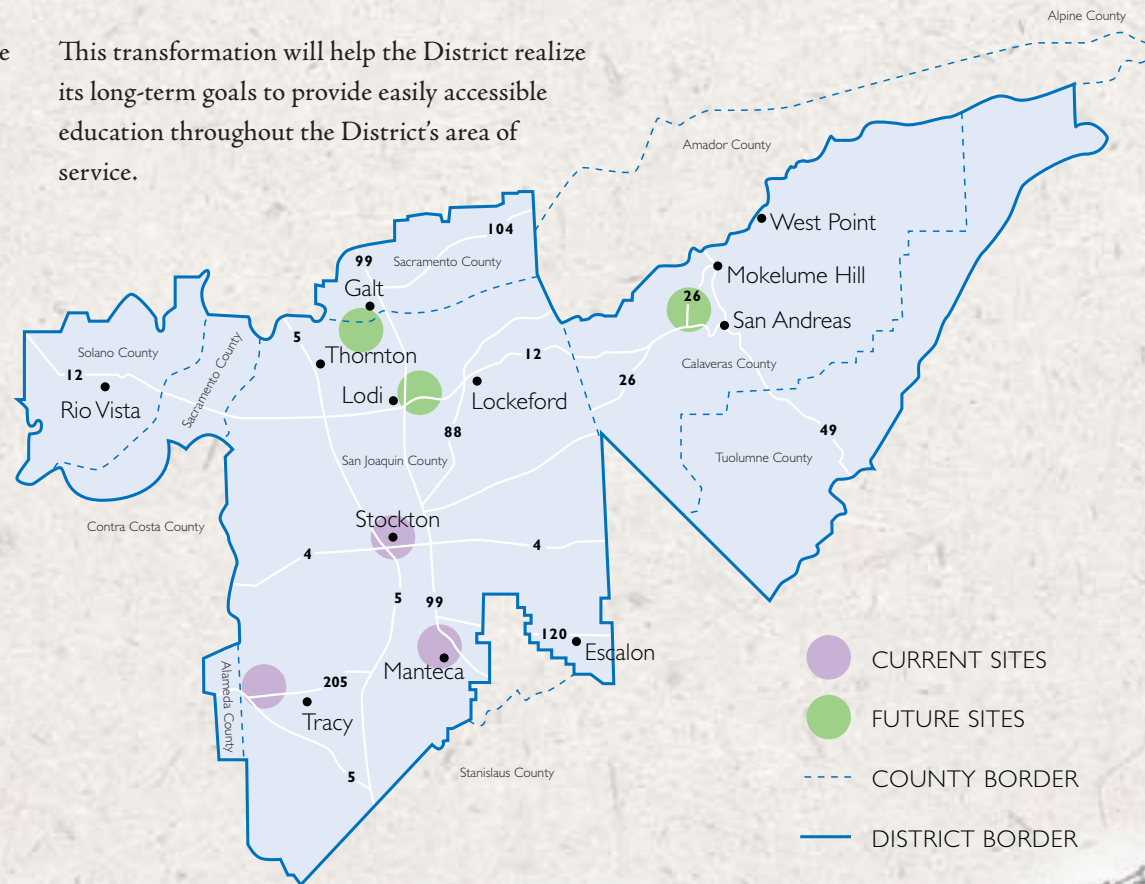
The District is currently in the beginning stages of transforming from a Single to a Multi-Site District. The District's population is growing at a rapid rate and the District's service area is being stretched geographically. In order

to provide an accessible education throughout the District, the District must look to acquire land now (*map right*).

The acquisition of land is a very detailed and time-consuming process. Throughout this process, the District must factor in the community impacts, geographical location, environmental impacts, transportation, and the fiscal impact a candidate site would have on the District.

Several sites have been identified and are currently undergoing feasibility studies and in-depth due diligence in advance of acquisition. These sites include: **VICTOR ROAD, Lodi**; **LIBERTY ROAD, Galt**; **THOMAS COE FAMILY PROPERTY, Valley Springs**.

This transformation will help the District realize its long-term goals to provide easily accessible education throughout the District's area of service.



San Joaquin Delta Community College District Measure L General Obligation Bond

Agreed-Upon Procedures, June 30, 2006

Agreed-Upon Procedure (1)

PROCEDURE: Observe that District procedures for disbursement of funds related to the voter approved general obligation bonds were applied in accordance with laws and regulations, as well as

policies approved by the San Joaquin Delta Community College District Board of Trustees. This will be accomplished through the inspection of specified documents evidencing certain types of transactions and detailed attributes thereof, including, but not limited to, the specific documents related to bid procedures for contracts and services, invoices for services rendered, and other appropriate documents deemed necessary to provide a basis for the results of our review.

RESULTS: The results of our procedures noted no exceptions in the procedures for disbursement of funds related to voter approved general obligation bonds as described to us.

Agreed-Upon Procedure (2)

PROCEDURE: Observe compliance with expenditure allowances related to local bond funding in accordance with approved contracts and planning documents and Bond Initiative documents placed on the Local Election Ballot.

RESULTS: The results of our procedures noted no exceptions in compliance with expenditure allowances related to local bond funding.

Agreed-Upon Procedure (3)

PROCEDURE: Verify that the local bond proceeds and expenditure of funds are accounted for separately as required.

RESULTS: Based on our examination, the local bond proceeds and expenditures are accounted for separately as required.

Agreed-Upon Procedure (4)

PROCEDURE: Select and test at least 25 percent of total dollar expenditures for the year ended June 30, 2006. Obtain supporting documentation (invoices, purchase orders, receiving documentation, contracts, etc.) and verify that the funds expended complied with the purpose that

was specified to the registered voters of the District. Election materials, District resolutions, master plan, and other documents available at the District will be used to determine the purpose of expenditures.

RESULTS: Based on our testing, we reviewed 52 percent of the total dollar expenditures charged to the Measure L General Obligation Bond Fund for the 2005-2006 fiscal year. All expenditures tested complied with the purpose that was specified to the registered voters of the District.

As stated in the District's unaudited financial statements (CCFS 311) as of June 30, 2006, the total expenditures and other outgo to date from the Measure L Bond Fund were \$9,196,035 for fiscal year 2005-2006, totaling \$27,131,406 to date. Bond proceeds in the amount of \$15,500,000 were received from the partial refunding of the 2004 General Obligation Bonds, Series 2005A, in addition to interest revenue earned during the current fiscal year of \$2,655,315, provide \$84,177,324 from the initial issuance and the partial refunding for future expenditures. There were no adjustments to the District's financial records as a result of our procedures.

THE FOLLOWING IS THE AUDITED FINANCIAL REPORT for San Joaquin Delta Community College District Capital Project Fund for the year ended June 30, 2006. This schedule exhibits multiple funding sources including State Funds, Measure L GO Bond Funds and Other Local Funds. The District is committed to the efficient use of Measure L funds by leveraging state and local funds to accomplish capital projects activity objectives.

Statements of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended June 30, 2006

	State Fund	GO Bond Fund	Other Local Funds	Total Capital Projects
Revenues				
State revenues	\$ 415,009	\$ -	\$ -	\$ 415,009
Local revenues	-	2,655,315	170,503	2,825,818
Total Revenues	<u>415,009</u>	<u>2,655,315</u>	<u>170,503</u>	<u>3,240,827</u>
Expenditures				
Services and operating expenditures	-	1,162,080	-	1,162,080
Capital outlay	619,387	8,033,955	115,446	8,768,788
Total Expenditures	<u>619,387</u>	<u>9,196,035</u>	<u>115,446</u>	<u>9,930,868</u>
Excess Of Revenues Over (Under) Expenditures	<u>(204,378)</u>	<u>(6,540,720)</u>	<u>55,057</u>	<u>(6,690,041)</u>
Other Financing Sources (Uses)				
Operating transfers in	-	1,162,080	550,000	1,712,080
Other sources	-	15,500,000	-	15,500,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>16,662,080</u>	<u>550,000</u>	<u>17,212,080</u>
Excess Of Revenues And Other Financing Sources Over (Under) Expenditures And Other Uses	<u>(204,378)</u>	<u>10,121,360</u>	<u>605,057</u>	<u>10,522,039</u>
Fund Balance, Beginning of Year	<u>607,862</u>	<u>74,055,964</u>	<u>1,452,933</u>	<u>76,116,759</u>
Fund Balance, End of Year	<u>\$ 403,484</u>	<u>\$ 84,177,324</u>	<u>\$ 2,057,990</u>	<u>\$ 86,638,798</u>

Total Bond Program Budget Reconciliation as of June 30, 2006

2005 Series A Release	\$ 90,000,000
2005 Series A Premium	1,809,984
Interest to Date	2,836,666
2006 Refunding	15,500,000
Budget to Date	<u>\$ 110,146,650</u>
Future Releases	<u>\$ 160,000,000</u>
Total Bond Program Budget	<u>\$ 270,146,650</u>

Total Bond Program Expenditures as of June 30, 2006

	FY 04-05	FY 05-06
2005 Measure L Series A	\$ 17,935,370	\$ 8,033,955
2006 Measure L Refunding	-	-
Total Bond Program Expenditures	<u>\$ 17,935,370</u>	<u>\$ 8,033,955</u>

Proposition 1D and Other Funding

Delta College has successfully obtained additional funds to support bond related capital projects. The District has realized over \$12.9 million in state matching funds for its Goleman Learning Resource Center and Cunningham Math & Science Center projects upon the recent passage of Proposition 1D (*Statewide Kindergarten—University Public Education Facilities Bond Act of 2006*). In addition, the District Board of Trustees approved a "refunding" for Series A of Measure L, which resulted in an additional \$15.5 million for a new District Data Center and associated infrastructure needs. By negotiating cost sharing arrangements with area developers, the District has also defrayed costs in excess of \$17.6 million that would otherwise have been paid from Measure L funds for off-site infrastructure related to its new Center at Mt. House. Finally, State Scheduled Maintenance and District funds have been used to cover portions of several smaller scale capital projects.

GOVERNING BOARD AND CITIZENS' OVERSIGHT COMMITTEE
SAN JOAQUIN DELTA COMMUNITY COLLEGE DISTRICT
STOCKTON, CALIFORNIA

We have performed the Agreed-Upon Procedures enumerated in Exhibit A, which were agreed to by the management of San Joaquin Delta Community College District (the District) for the purpose of determining compliance with Measure

L General Obligation Bond requirements for the period ended June 30, 2006. This engagement to perform Agreed-Upon Procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report.

Independent Accountants' Report on Applying Agreed-Upon Procedures

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the results of findings and recommendations are described within this report.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion relating to the matters included in the Agreed-Upon Procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the San Joaquin Delta Community College District Governing Board, Independent Citizens' Oversight Committee, and District administrators and is not intended to be and should not be used by anyone other than those specified parties.



Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants & Consultants

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
November 3, 2006

SAN JOAQUIN DELTA COMMUNITY COLLEGE DISTRICT

	POSITION
MARIA ELENA SERNA	<i>President of the Board, Trustee Area 4</i>
LEO BURKE	<i>Vice-President of the Board, Trustee Area 2</i>
GREG MCCREARY	<i>Clerk of the Board, Trustee Area 6</i>
ANTHONY E. BUGARIN	<i>Trustee Area 1</i>
JANET RIVERA	<i>Trustee Area 3</i>
DAN S. PARISES	<i>Trustee Area 5</i>
TED SIMAS	<i>Trustee Area 7</i>
JOVAN PAUNOVIC	<i>Student Trustee</i>
DR. RAÚL RODRÍGUEZ	<i>Superintendent/President</i>

CITIZENS' OVERSIGHT COMMITTEE MEMBERS

	REPRESENTATIVE	TERM
DONNA GALE	<i>Senior Citizen</i>	<i>Two Years, 2006-08</i>
WINNIE LLAMERA	<i>At-large</i>	<i>Two Years, 2005-07</i>
JANET LILLY	<i>Business</i>	<i>Two Years, 2005-07</i>
SCOTT MALM	<i>Tax Payers</i>	<i>Two Years, 2006-08</i>
RAY MCCRAY	<i>Foundation</i>	<i>Two Years, 2005-07</i>
PERFECTO MUNOZ	<i>At-large</i>	<i>Two Years, 2006-08</i>
DAN SCHROEDER	<i>At-large</i>	<i>Two Years, 2006-08</i>
PIERRE TAPIA	<i>Student</i>	<i>Two Years, 2005-07</i>
JEFFREY THOMPSON	<i>At-large</i>	<i>Two Years, 2006-08</i>

Date of Publication: March 20, 2007

Upcoming Meeting Dates

The Citizens' Oversight Committee invites community members to attend its regular schedule quarterly meetings. Committee meetings are held in the Board Room of the San Joaquin Delta College Stockton Campus, 5151 Pacific Ave, Stockton, CA 95207. All meetings are open to the public, meeting dates and agendas are posted on the Measure L Bond Web Site at www.bond.deltacollege.edu.

Contact Information

For more information regarding Measure L and the Citizens' Oversight Committee please visit the Measure L Bond Web Site at www.bond.deltacollege.edu or call 209.954.5151.

ATTN: Bond Management Office
 Measure L—Citizens' Oversight Committee
 5151 Pacific Avenue, Stockton, CA 95207



SAN JOAQUIN DELTA COLLEGE





SAN JOAQUIN DELTA COLLEGE



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