



**MEASURE L  
BOND PROGRAM**

**Citizens' Oversight  
Committee**

**2006-2007  
ANNUAL REPORT**

**SAN JOAQUIN  
DELTA COLLEGE**

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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.*

# Role of the Oversight Committee

AS PROVIDED IN CALIFORNIA Education Code Section 15278, a Citizens' Oversight Committee was formed by the San Joaquin Delta Community College District's Board of Trustees.

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 is 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.
- 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.

## To the Residents of the San Joaquin Delta Community College District

**THE CITIZENS' OVERSIGHT COMMITTEE** is pleased to present our 2006-2007 Annual Report. In addition to financial and performance audits for the period, you will find detailed information on Measure L projects in this report. This will give you a better feel for how your funds are being spent to help the San Joaquin Delta Community College District better serve its students and the community.

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.

In order to fill current vacancies on the Committee, the District is seeking applications from individuals interested in filling the "Foundation", "Student", and "At-Large" positions on the Citizens' Oversight Committee.

Over the past three years, staff of the San Joaquin Community College District 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.

Now, major projects are moving into the Construction Phase of development. These include the Student Support Services Center, Goleman Learning Resource Center, District Support Services Center, the Cunningham Science and Mathematics Center replacement building, and Delta's Center at Mountain House.

soccer field have been completed. Renovations are currently underway on the Lawrence A. DeRicco Football Stadium, the track, and the softball complex used by the Lady Mustangs.

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

### MEASURE L BOND PROGRAM

#### Citizens' Oversight Committee

#### 2006-2007 ANNUAL REPORT

#### SAN JOAQUIN DELTA COLLEGE

*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.*

The Mt. House Center will be hosting classes beginning in the Fall of 2008.

Additionally, the District's athletics projects are nearing completion. The Nick Cecchetti Field and the

# Summary of Major Projects

*The baseball stadium and soccer field were the focus of construction on the Stockton campus during the 2006-07 fiscal year. In addition, design work continues on the building projects and infrastructure at the Stockton and Mountain House locations.*

## Physical Education/ Recreation and Athletics (PERA)

Prior to Measure L, many of the Stockton campus PERA facilities were already beyond their original life. Baseball and football fields and track and field events areas were in critical shape and jeopardizing the athletic

programs. The softball and soccer fields were seriously inadequate.

Renovations to the football and track complex as well as softball field replacement are on schedule to be completed during 2008. The softball stadium will provide Delta College a state-of-the-art artificial playing surface similar to the baseball stadium and also orient the playing field in an optimal direction for play. The football field will also receive a new artificial surface and the track around the football field will be resurfaced with the best suited durable material. Parking for approximately 150 cars will be provided immediately adjacent to both facilities.

It is anticipated that this project will be completed during Summer, 2008.

*Many of the Measure L Bond projects are now moving into an active phase of construction. These include construction of new and remodeled facilities and supporting infrastructure on the Stockton campus, new and renovated athletic facilities, and new sites and centers for Delta's growing community of students and community users.*

## Stockton, Main Campus

Activity on the Stockton campus is centered on two new buildings—the

Student Services building and the Data Center—and a major renovation project—the Goleman Learning Resource Center. Planning also continues on a new Math & Science Center. Associated

infrastructure modernization includes additional capacity for the central plant, improvement to the utility infrastructure, and significant upgrades to the campus communications and security backbones.

## Student Services Building

The San Joaquin Delta College Student Services Building (*rendering opposite, top*), consisting of two stories and 50,000 square feet, will consolidate various student services that are currently scattered throughout the campus in an effort to provide a more efficient and technologically advanced delivery of student services throughout the District. Departments included in the new building 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.

It will serve as a strong architectural statement of the gateway to the campus, located at the front of campus off of Pacific Avenue. Construction is scheduled to begin in Spring, 2008 and be completed early in 2009.





## Math & Science Center

The proposed new Math & Science Center (*rendering below*) is a project that is intended to replace the existing Cunningham building at a location immediately north of the current complex. This project is funded by a combination of Measure L Bond and State matching funds. The new facility, planned at over 100,000 square feet, is primarily designed to provide up to date laboratories and expand curriculum in math and science. As currently conceived, the complex will be a three story center providing laboratory, lecture and classrooms with a covered atrium as a centerpiece. The existing Cunningham Math & Science Center will be demolished upon the completion of the new Center.

## Data Center

The District Support Services Center will begin with the construction of a new Data Center, located on the north edge of the Stockton campus, it will provide the technology backbone for the entire District. By consolidating Information Services, Information Technology and Audio Visual into one facility, it is expected that delivery of technology service will be improved and capacity will be expanded to meet future needs of the District. Construction is expected to begin in Spring 2008.

conducive to study and ease of modern information retrieval in a safe environment for the entire campus community. Upon its completion, the renovation will create a state-of-the-art library in a 50,000 square foot, two-story setting with contemporary amenities that are expected by today's students. These include individual and group study areas and universal internet access. Library functions such as reference and cataloguing will also be redesigned and modernized in the process. Construction on the

Goleman LRC modernization project is expected to start in Summer 2008 and be completed in Fall 2009. During this period, the existing operations of the LRC will be housed in temporary facilities off-campus on Yokuts Avenue. Financial Aid services will also move off campus to the Pershing office building. The E-Services Lab will remain on campus, temporarily moving to the Cunningham building.

## Goleman Learning Resource Center

The renovation of the Goleman Learning Resource Center (LRC) will create a technologically advanced information center, with aesthetics and design that will create an atmosphere





## Stockton Campus Infrastructure

Infrastructure work is currently underway to support these new and remodeled buildings. Current projects include: expansion of the central plant capacity; relocation of utilities, water, storm drainage, and gas lines to open up space for construction on the campus; adjustments to roadways on the north side of campus to improve traffic flow and minimize pedestrian-vehicular interaction; and improved electrical and low voltage services for the whole campus.

The new optical fiber and electrical/ low voltage infrastructure not only supports new and remodeled facilities, but allows for the installation of an improved security surveillance system

throughout the Stockton campus. The enhanced security surveillance system uses “Internet Protocol” based cameras, most of which will have the ability to pan, tilt and zoom. The sophisticated cameras will also adjust to ambient light conditions for optimum image quality. The project includes installation of 44 new security cameras to create one comprehensive state-of-the-art video surveillance system comprised of 80 cameras with digital image storage.

## New Sites and Centers

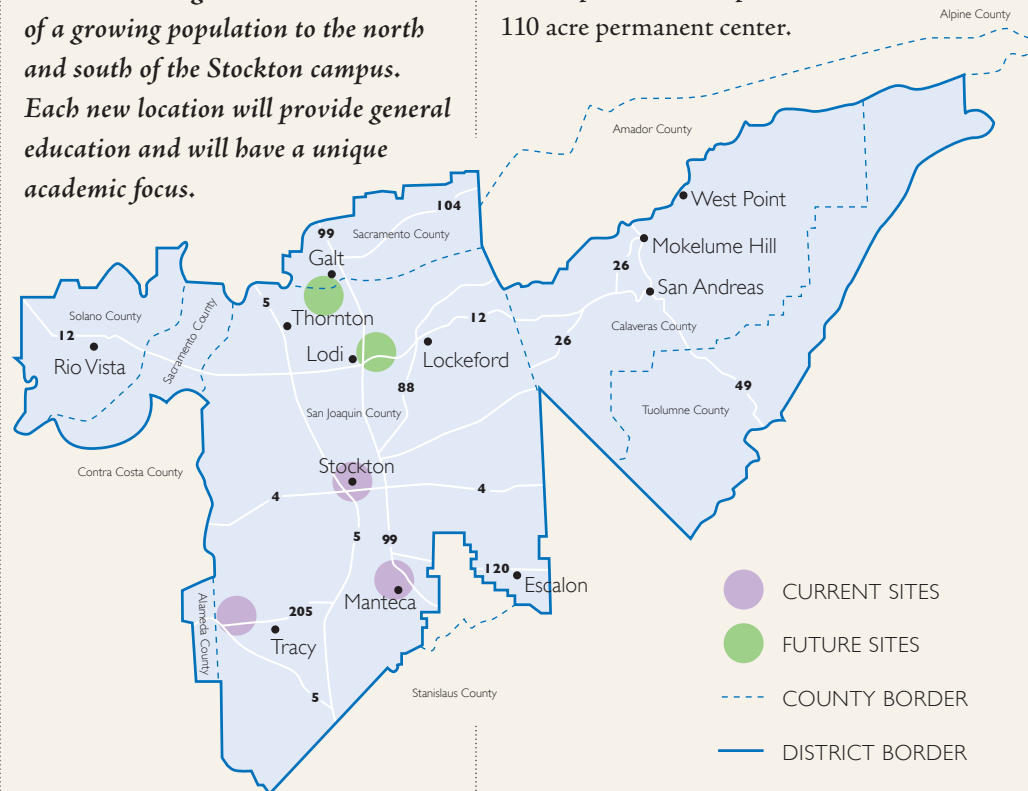
*The mandate for Measure L includes a long term vision for “bringing education to students”, starting with the acquisition of land, planning new facilities, and construction of buildings*

*in response to growing demand and as means allow. The new sites and centers are designed to meet the needs of a growing population to the north and south of the Stockton campus. Each new location will provide general education and will have a unique academic focus.*

## Delta Center at Mountain House

The San Joaquin Local Area Formation Commission (LAFCO) approved Delta College’s application for annexation into the Mt. House Community Services District on January 7, 2008, allowing the College to begin construction of interim facilities, now projected to be open in the Fall of 2008.

These interim facilities represent the first step in the development of the 110 acre permanent center.



Interim facilities will have 30,000 square feet of classroom and office space. A comprehensive program of day and evening general education classes such as history, science and math, will be available at the Center.

The first permanent facility at Mt. House will include approximately 80,000 square feet of learning space including a learning resource center, state-of-the-art biology, chemistry and physics laboratory facilities and “smart” classrooms in a “technology-focused” learning environment.

## Delta Center at Lodi

The College has identified a suitable site for a north county center on East Highway 12, approximately ½ mile east of State Highway 99. The property, currently under option, abuts the Mokelumne River to the north and affords a unique setting for a program focused on viticulture, enology, public safety, hospitality, and culinary arts, in addition to general education offerings (*renderings on right*). Delta is working with the City of Lodi on various possible community uses on the property, which is proposed to be annexed into the City of Lodi in 2009. In order to afford bringing utilities and

infrastructure to this property, Delta is working with a developer to share costs and create a college-centered “village”.

## Liberty Road

Delta College recently purchased 140 acres at the junction of Highway 99 and Liberty Road in Galt. The property is currently vacant and will remain that way for the foreseeable future. It is intended to serve as a hedge against future escalations in real estate value in an area of projected high growth and accompanying demand for classes in the future. Plans for this property will be developed as these future instructional needs come into focus and additional funds become available.

## Manteca

The College owns approximately 160 acres of farm land on the north side of Manteca at the intersection of Lathrop Road and Highway 99 (the corner of which is privately owned). Limited general education has been offered at this site for some time and the predominant focus has been using the site as a living “farm laboratory”, teaching agriculture and agribusiness. The College is moving forward with master planning for the site, building



on the farm legacy, yet cognizant of urban encroachment between Manteca and Stockton. The primary use of Measure L Bond Program funding in Manteca will be to complete annexation and entitlement of the site into the City

of Manteca, opening the door for utility services and site improvements that will clear the way for a building program in the near future.

# San Joaquin Delta Community College District Measure L General Obligation Bond

## Agreed-Upon Procedures, June 30, 2007

### Agreed-Upon Procedure (1)

**PROCEDURE:** Verify that District procedures for disbursement of funds related to the voter approved general obligation bonds were applied in accordance with applicable 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:** Verify 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:** The results of our procedures noted 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, 2007. 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:** At the request of the District, we reviewed 54 percent of the total dollar expenditures charged to the Measure L General Obligation Bond Fund for the 2006-2007 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 audited financial statements as of June 30, 2007, the total expenditures and other outgo from the Measure L Bond Fund were \$13,882,273 for fiscal year 2006-2007, totaling \$41,013,679 to date. Interest revenue earned during the current fiscal year of \$4,188,970 provides \$74,484,021 from the initial issuance and the partial refunding for future expenditures.



The following schedules are additional supplementary information for San Joaquin Delta Community College District Capital Projects Fund. The District's Capital Projects Fund was included in the Audited Financial Report for the year ended June 30, 2007. 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.

**Total Bond Program Budget Reconciliation** as of June 30, 2007

2005 Series A Release	\$ 90,000,000
2005 Series A Premium	1,809,984
2005 Series A Interest to Date	6,465,994
2006 Refunded	15,500,000
2006 Refunded Interest to Date	559,642
<b>Budget to Date</b>	<u>\$ 114,335,620</u>
<b>Future Releases</b>	<u>\$ 160,000,000</u>
<b>Total Bond Program Budget</b>	<u>\$ 274,335,620</u>

**Total Bond Program Expenditures** as of June 30, 2007

	FY 04-05	FY 05-06	FY 06-07
2005 Measure L Series A	\$ 17,935,370	\$ 8,033,955	\$ 13,869,194
2006 Measure L Refunding	-	-	117,324
<b>Total Bond Program Expenditures</b>	<u>\$ 17,935,370</u>	<u>\$ 8,033,955</u>	<u>\$ 13,986,518</u>

**Statements of Revenues, Expenditures, and Changes in Fund Balance** for the Year Ended June 30, 2007

	State Fund	GO Bond Funds	Other Local Funds	Total Capital Projects
<b>Revenues</b>				
Federal revenues	\$ 17,119	\$ -	\$ -	\$ 17,119
State revenues	509,449			509,449
Local revenues		4,188,970	73,772	4,262,742
<b>Total Revenues</b>	<u>526,568</u>	<u>4,188,970</u>	<u>73,772</u>	<u>4,789,310</u>
<b>Expenditures</b>				
Capital outlay	538,902	13,882,273	294,698	14,715,873
<b>Total Expenditures</b>	<u>538,902</u>	<u>13,882,273</u>	<u>294,698</u>	<u>14,715,873</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(12,334)</u>	<u>(9,693,303)</u>	<u>(220,926)</u>	<u>(9,926,563)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	1,550,000	1,550,000
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>1,550,000</u>	<u>1,550,000</u>
<b>Excess of Revenues and Other Financing Sources</b>				
Over (Under) Expenditures and Other Uses	(12,334)	(9,693,303)	1,329,074	(8,376,563)
Fund Balance, Beginning of Year	403,484	84,177,324	2,057,990	86,638,798
Fund Balance, End of Year	<u>\$ 391,150</u>	<u>\$ 74,484,021</u>	<u>\$ 3,387,064</u>	<u>\$ 78,262,235</u>

# Independent Accountants' Report on Applying Agreed-Upon Procedures

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, 2007. 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 procedure is solely the responsibility of the specified users of the report. 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  
December 31, 2007

## San Joaquin Delta Community College District

	POSITION
LEO BURKE	President
GREG MCCREARY	Vice President
DAN S. PARISES	Clerk
ANTHONY E. BUGARIN	Member
JANET RIVERA	Member
MARIA ELENA SERNA	Member
TED SIMAS	Member
VALERIE NOVAK	Student Trustee
DR. RAÚL RODRIGUEZ	Superintendent/President

## Citizens' Oversight Committee Members

	REPRESENTATIVE	TERM
DAN SCHROEDER	Chairperson	Two Years, 2006-08
PERFECTO MUNOZ	Vice Chairperson	Two Years, 2006-08
DONNA GALE	Member	Two Years, 2006-08
JANET LILLY	Member	Two Years, 2007-09
SCOTT MALM	Member	Two Years, 2006-08
JEFFREY THOMPSON	Member	Two Years, 2006-08

## Upcoming Meeting Dates

The Citizens' Oversight Committee invites community members to attend its regularly scheduled 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](http://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](http://www.bond.deltacollege.edu) or call 209.954.5022.

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



SAN JOAQUIN DELTA COLLEGE

THANK YOU  
DISTRICT VOTERS!



**SAN JOAQUIN DELTA COLLEGE**

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