



AGENDA

SANTA BARBARA COMMUNITY COLLEGE DISTRICT

Wednesday, February 20, 2013

CITIZENS' BOND OVERSIGHT COMMITTEE MEETING

5:00 pm

Room 3

Luria Conference and Press Center

Santa Barbara City College

721 Cliff Drive

1. Call to order
2. Public comments
3. Audit Report (Attachment 1)
4. Project updates; including costs (Attachment 2)
5. Annual Report (Attachment 3)
6. Next meeting date: Thursday, June 20, 2013

**Santa Barbara Community College District
Measure V Bond Construction Fund
Financial Statements
and
Agreed-Upon Procedures
Year Ended June 30, 2012**

**Santa Barbara Community College District
Measure V Bond Construction Fund
Year Ended June 30, 2012**

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Independent Auditors' Report

Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Santa Barbara, California

We have audited the balance sheet as of June 30, 2012 and the related statement of revenues, expenditures, and changes in fund balance of the Measure V General Obligation Bonds (the Bond Construction Fund) of the Santa Barbara Community College District (the District) for the fiscal year ended June 30, 2012, as required by Proposition 39. These financial statements are the responsibility of the Santa Barbara Community College District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure V Bond Construction Fund of the Santa Barbara Community College District as of June 30, 2012, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

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**Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Page 2**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2012, on our consideration of the Santa Barbara Community College District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

A handwritten signature in black ink that reads "GLENN BURDETTE ATTEST CORPORATION". The signature is written in a cursive, slightly slanted style.

Glenn Burdette Attest Corporation
San Luis Obispo, California

November 9, 2012

Santa Barbara Community College District
Measure V Bond Construction Fund
Balance Sheet
June 30, 2012

Assets

Cash in county treasury	\$ 10,194,396
Accounts receivable	<u>16,410</u>
Total assets	<u><u>\$ 10,210,806</u></u>

Liabilities and Fund Balance

Liabilities:

Accounts payable and accrued liabilities	\$ 583,216
Due to other funds	<u>180</u>
Total liabilities	<u><u>583,396</u></u>

Fund balance:

Restricted	<u>9,627,410</u>
Total fund balance	<u><u>9,627,410</u></u>

Total liabilities and fund balance	<u><u>\$ 10,210,806</u></u>
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The accompanying notes are an integral part of the financial statements.

**Santa Barbara Community College District
Measure V Bond Construction Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance
June 30, 2012**

Revenues:	
Local revenue	\$ 79,681
Total revenues	<u>79,681</u>
 Expenditures:	
Academic salaries	18,335
Classified salaries	50,868
Employee benefits	3,911
Books and supplies	1,410
Services and other operating expenditures	234,391
Capital outlay	<u>10,874,441</u>
Total expenditures	<u>11,183,356</u>
Excess of expenditures over revenues	(11,103,675)
 Fund balance - beginning of year	 <u>20,731,085</u>
 Fund balance - end of year	 <u><u>\$ 9,627,410</u></u>

The accompanying notes are an integral part of the financial statements.

Santa Barbara Community College District
Measure V Bond Construction Fund
Notes to the Financial Statements
June 30, 2012

Note 1: Measure V Bond Construction Fund Background

The Board of Trustees of the Santa Barbara Community College District (the District) has established a Citizens' Bond Oversight Committee to ensure that the proceeds of the Measure V General Obligation Bonds issuance are used for the purposes stated in the resolution which placed Measure V on the 2008 ballot. The Measure V General Obligation Bonds initiative authorized the issuance of \$77,000,000 in bonds. The proceeds from the bonds are to be used for projects such as modernization of deteriorated classrooms, buildings, laboratories and instructional equipment and the construction of new classrooms and laboratories; expansion, renovation or conversion of existing space to expand existing vocational and continuing education training programs; technology upgrades, improvements for campus safety and repair; replace and upgrade electrical and mechanical system. All projects to be funded under the Measure V Bond Construction Fund must be included in the Board of Trustees' approved Long Range Facilities Plan, which details the scope of work to be done for each project. The bond proceeds and project costs are accounted for in the District's Bond Construction Fund. The District has established a Bond Charging Policy to outline the allowable expenditures for the Measure V Bond Construction Fund's related costs. Such policies specifically state that no funds will be spent for teacher or administrator salaries or for operating expenses.

All projects are managed by approved District Program Managers. Program Managers are responsible for managing all program-related activities, including the maintenance of the District's master schedule to the master program budget.

Note 2: Summary of Significant Accounting Policies

Basis of Presentation

The accounting and financial treatment applied to the Measure V Bond Construction Fund is determined by its measurement focus. The Measure V Bond Construction Fund is a governmental fund and is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances for this fund presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fund Accounting

The operations of the Measure V Bond Fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Santa Barbara Community College District
Measure V Bond Construction Fund
Notes to the Financial Statements
June 30, 2012
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Note 2: Summary of Significant Accounting Policies (Continued)

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury, an external investment pool. The County pools these funds with those of other governmental entities in the county and invests the cash. These pooled funds are carried at fair value. Interest is earned based on average daily balance and is deposited quarterly into participating funds. Any investment gains and losses are proportionately shared by all funds in the pool. The County is restricted by the California Government Code to invest in obligations issued by the United States Treasury; obligations, participations, or other instruments of or issued by a federal agency or a United States government sponsored enterprise; obligations of state and local agencies of this State; bankers acceptances; commercial paper; negotiable certificates of deposit; repurchase agreements; medium-term corporate notes; as well as other investments established by the California Government Code. The County's report discloses the required information in accordance with Governmental Accounting Standards Board Statements No. 3 and 40. Pooled investments are not required to be categorized by risk category.

Fund Balance

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based on the extent to which the District are bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components in accordance with GASB 54 – nonspendable, restricted, committed, assigned, and unassigned. The District has not formally adopted a spending policy regarding the order in which restricted, committed, assigned, and unassigned fund balances are spent when more than one amount is available for a specific purpose. The components applicable to the District's Measure V Bond Construction as of June 30, 2012 are as follows:

Restricted - The portion of fund balance representing resources subject to externally imposed and legally enforceable constraints imposed either by external resource providers, e.g. grantors or creditors, or by law through constitutional provisions or enabling legislation.

Note 3: Excess of Expenditures and Other Uses Over Appropriations

There was no excess of expenditures over appropriations in the Measure V Bond Construction Fund as of June 30, 2012.

Santa Barbara Community College District
Measure V Bond Construction Fund
Notes to the Financial Statements
June 30, 2012
Page 3

Note 4: General Obligation Bonds

On June 3, 2008, \$77,242,012 in General Obligation Bonds were authorized by an election held within the Santa Barbara Community College District. On December 11, 2008, \$47,000,000 of the general obligation bonds were sold under Proposition 39 (Measure V), which provides that proceeds of the bonds will be used to acquire, construct, renovate, furnish and equip school facilities and grounds, and make Santa Barbara Community College District eligible for millions in State matching funds.

The outstanding general obligation bonded debt for the Measure V Bond Construction fund of the District at June 30, 2012 was as follows:

<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Bonds Outstanding June 30, 2011</u>	<u>Issued During Year</u>	<u>Redeemed During Year</u>	<u>Bonds Outstanding June 30, 2012</u>
2008	3.50% - 5.25%	2034	\$ 47,000,000	\$ 44,905,000	\$ -	\$ 100,000	\$ 44,805,000

At June 30, 2012, the annual requirements to amortize the above general obligation bonds outstanding were as follows:

<u>For the Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 180,000	\$ 2,316,550	\$ 2,496,550
2014	285,000	2,308,056	2,593,056
2015	445,000	2,293,812	2,738,812
2016	565,000	2,272,906	2,837,906
2017	735,000	2,240,687	2,975,687
2018-2022	6,390,000	10,326,212	16,716,212
2023-2027	11,480,000	8,068,306	19,548,306
2028-2032	16,700,000	4,394,247	21,094,247
2033-2034	8,025,000	427,224	8,452,224
Total	<u>\$ 44,805,000</u>	<u>\$ 34,648,000</u>	<u>\$ 79,453,000</u>



**Independent Auditors' Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Trustees
The Citizens' Bond Oversight Committee
Santa Barbara Community College District
Santa Barbara, California

We have audited the financial statements of the Measure V General Obligation Bonds (the Bond Construction Fund) of the Santa Barbara Community College District (the District) as of and for the year ended June 30, 2012, and have issued our report thereon dated November 9, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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**Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Page 2**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Board of Trustees, management, the Citizens' Bond Oversight Committee, the California Department of Education, the State Controller's Office, the California Department of Finance and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Glenn Burdette Attest Corporation
San Luis Obispo, California

November 9, 2012

**Santa Barbara Community College District
Measure V Bond Construction Fund
Schedule of Audit Findings and Questioned Costs
Year Ended June 30, 2012**

There were no findings and questioned costs related to the financial audit of the Measure V Bond Construction fund for the fiscal year ended June 30, 2012.

Santa Barbara Community College District
Measure V Bond Construction Fund
Summary Schedule of Prior Year Audit Findings - June 30, 2011
Year Ended June 30, 2012

There were no findings and questioned costs related to the financial audit of the Measure V Bond Construction Fund for the fiscal year ended June 30, 2011.

Agreed-Upon Procedures

**Independent Accountants' Report on
Applying Agreed-Upon Procedures**

Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Santa Barbara, California

We have performed the procedures enumerated below for the Measure V General Obligation Bonds requirements administered by the Santa Barbara Community College District (the District). The tasks we undertook were agreed to by the District's officials and were performed solely to assist the District and its management in fulfilling its oversight responsibility surrounding the administration of the District's Measure V Bond Construction Program under Proposition 39 requirements for the year ended June 30, 2012. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this 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.

Our procedures and findings are as follows:

A. Procedure

Review compliance with the expenditure provision/restrictions in the Measure V Bond Issuance, including testing that teacher and administrative salaries, and operating costs have not been charged against Measure V monies.

Results

We obtained and inspected the expenditure provisions/restrictions imposed by the Measure V Bond Issuance. Of the transactions we tested (See Procedures C-G below), we noted that the District was in compliance with the expenditure provisions/restrictions in the Measure V Bond Construction Program.

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B. Procedure

Reconcile Measure V Bond Issuance project costs of the Santa Barbara Community College District General Obligation Bonds, Election of 2008 as of June 30, 2012, with the general ledger prepared by Santa Barbara Community College District staff.

Results

We obtained the general ledger prepared by District staff and reconciled it to the Measure V Bond Construction Fund's project costs for the year ended June 30, 2012.

We obtained the total project costs summarized in the Banner Financial Reports (Banner) for the District's Bond Construction Fund as of and for the year ended June 30, 2012 and compared them to the District's expenditures for the same time period. We noted no exceptions.

C. Procedure

Haphazardly select fifteen (15) expenditures and test the appropriateness of the classification to the project list of the Measure V Bond Issuance list of projects and that the project was listed in the Bond approved by the voters.

Results

Utilizing a listing of Measure V Bond Construction Fund expenditures provided to us by the District's management, we compared fifteen (15) Measure V expenditures (object codes 10-60) to Measure V expenditure classifications (projects and programs). We further reviewed the project list approved by voters for the Bond and ensured that expenditures related to a project approved by voters.

Based on the testwork performed, we noted no exceptions.

D. Procedure

Select five (5) change orders and review for appropriate authorization.

Results

We selected five (5) change orders noting appropriate authorization by the District's board.

Based on the testwork performed, we noted no exceptions.

**Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Page 3**

E. Procedure

Prepare a schedule of all costs incurred between July 1, 2011 and June 30, 2012, by project, for the Measure V Bond funding.

Results

<u>Project Number</u>	<u>Project Description</u>	<u>Expenditures Incurred</u>
4600	Bond Administration	\$ 708,341
6555	Horticulture Fencing and Path ADA	35,190
6561	Paint IDC and Bus Comm	8,098
6582	Drama Music Modernization	7,499,178
6587	Bridge Seismic Eval and Repairs	34,282
6611	Install Electronic Locks	50,595
6638	Cafeteria Grease Trap and GDR Drains	475
6644	Perishing Park Softball Upgrade	7,725
6646	Replace Doors Sports Pavilion	162,076
6648	Replace Locker Room Lockers	38,888
6660	Emergency Notification System	230,611
6662	LRC Heating Install Reheat System	998
6663	LRC Remodel Phase I	255,067
6675	Replace Urinals, Toilets and Fountains	110,503
6677	La Playa Track and Field Replacement	10,813
6681	Snack Shop West Campus	552
6682	Student Services Replace Carpet	21,801
6686	Oak Restoration Video Surveillance	91,053
6687	Wake Cosmetology Conversion	55,525
6695	GDR Interior Upgrade	9,579
6697	Energy Management System Phase II	638,604
6698	East Campus Water Systems Upgrade	13,655
6700	Humanities Modernization	409,656
6701	Portable Building Permitting	90,023
6702	Campus Center Modernization	144,874
6722	Humanities Swing Space	555,194
		<u>\$ 11,183,356</u>

**Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Page 4**

F. Procedure

Prepare a schedule of all projects started and/or completed since the inception of the bond and the total costs incurred from inception of the bond.

Results

<u>Project Description</u>	<u>Total Incurred Expenditures</u>
Bond Administration	\$ 2,915,566
Horticulture Fencing and Path ADA	81,684
Paint IDC and Bus Comm	167,042
High Tech School of Media Arts	660,228
Multi-Disciplinary Building	5,250
East Campus All-Weather Bus Stop	2,500
Drama Music Modernization	17,055,332
Luria Conference and Press Center	1,202,618
Bridge Seismic Eval and Repairs	4,546,506
Portable Building Swing Space	1,467,475
Install Electronic Locks	121,089
Cafeteria Grease Trap and GDR Drains	475
Update ADA Compliance	6,918
EBS Hazardous Materials Storage	11
Early Learning Ctr. Modernization	185,356
Pigeon Decontamination	64,525
Replace Bleacher Seating La Playa	2,205
Repair and Refinish Trellis	164,307
Pershing Park Softball Upgrade	618,175
Upgrade Energy Mgmt. System	202,622
Replace Doors Sports Pavilion	221,416
Replace HVAC Units ECC1-15	56,140
Replace Locker Room Lockers	38,888
Landscape Ramps, 3rd Floor La Playa	83,082
PE Paint Hallways 1st and 2nd Floors	24,418
PE Recarpet Team/Locker Rooms	8,228
Sports Pavilion Paint	7,700
PE Exterior Paint	82,683
Emergency Notification System	259,002
LRC Heating Install Reheat System	998
LRC Remodel Phase I	261,038
MDT Resurface Driveway	36,966
MDT New Carpet	8,519
PE Upstairs Locker Room	2,290
OE 180 Replace Heating System	24,764

**Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Page 5**

<u>Project Description</u>	<u>Total Incurred Expenditures</u>
Campus Center Repair Columns	\$ 4,144
ECC and ESL	61,964
Replace Urinals, Toilets and Fountains	110,822
La Playa Track and Field Replacement	2,343,171
Snack Shop West Campus	934
Student Services Replace Carpet	46,835
HRC, MDT, Admin Elevator Upgrade	121,213
Upgrade Emergency Phone System	65,302
Oak Restoration Video Surveillance	133,454
Wake Cosmetology Conversion	56,027
Wake - Resurface Parking Lot	126,616
Generator Supported Services	108,822
GDR Interior Upgrade	85,425
Physical Science Repair Columns	63
Energy Management System Phase II	1,598,106
East Campus Water Systems Upgrade	81,263
Network Infrastructure	500,000
Humanities Modernization	1,443,968
Portable Building Permitting	143,482
Campus Center Modernization	309,219
Parking Pay Stations	128,977
ECC Exterior Paint	15,251
Humanities Swing Space	555,194
	<u>\$ 38,626,268</u>

G. Procedure

Calculate the balance available for expenditure of bond proceeds related to the approved projects within the Bond Construction Fund at June 30, 2012. (This will include a review of the open contracts, notices of completion and retention balances, and analysis of the work in process.)

Results

Fund 42

Beginning fund balance	\$ 20,731,085
Current period interest revenue	79,681
Expenditures (July 1, 2011 through June 30, 2012)	<u>(11,183,356)</u>
Calculated fund balance at June 30, 2012	<u>\$ 9,627,410</u>

**Board of Trustees and
Citizens' Bond Oversight Committee
Santa Barbara Community College District
Page 6**

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the District's administration of the Measure V Bond Construction Program. 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 information and use of the Board of Trustees and management of the Santa Barbara Community College District, and the Citizen's Bond Oversight Committee, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Glenn Burdette Attest Corporation". The signature is written in a cursive, somewhat stylized font.

Glenn Burdette Attest Corporation
San Luis Obispo, California

November 9, 2012

Measure V Project Status:

#6587 Bridge Renovation:

- The College is in the process of obtaining DSA approval of the project documents and certification for the project. On 2/28/12 college staff, project engineers and the college's DSA consultant met with the DSA Regional Manager and staff at the Los Angeles DSA office to determine the process for obtaining DSA approval and certification. It was agreed by all that the REH process as defined by the California Building Standards Code would be utilized to illustrate the compliance of the bridge design with applicable building code.
- Inertia Engineers prepared the REH report and project drawings and submitted them to DSA for review and approval in July. Inertia received DSA's corrections which required subsequent work to the parking spaces and restrooms at the Earth and Biological Sciences building to comply with current accessibility codes. Documentation of this work along with all noted corrections was submitted back to DSA in December.
- Once the project documents receive final approval DSA will determine what final construction documentation and actions will be required to obtain certification.

#6680 East Campus Snack Shop:

- The intent of this project is to create a more aesthetically appealing and updated food service facility that will offer a greater variety of fresh food and beverage options.
- Based on their successful designs for the Gourmet Dining Room and the West Campus Snack Shop the College contracted with Bildsten + Sherwin Design Studio (BSDS) for the design and the construction oversight of the project.
- Customer traffic flows have been evaluated by BSDS and college staff so designs for the remodeled facility result in increased speed of service and financial transactions which allow for a more leisurely dining experience for students.
- BSDS has conducted an initial plan review with the County Health Department to insure the facility will be code compliant and will incorporate the highest standards of food safety.
- Construction is anticipated to begin at the end of the Spring 2013 semester and will be complete by the start of the Fall 2013 semester.
- Project budget is \$300,000.

#6681 West Campus Snack Shop:

- The intent of this project is to improve the flow and usability of the West Campus Snack Shop, and to reorient the layout and convert the inside seating area into additional space for product display and sales.
- The College selected and is contracted with the local firm of Bildsten + Sherwin Design Studio (BSDS), which recently completed the design of the Gourmet Dining Room Interior Upgrade project, for the design and construction oversight of the project.
- BSDS confirmed from DSA that the project does not require DSA review due to the limited scope of the work.



PROJECT STATUS REPORT

As of February 2013

- BSDS continues to meet with the Food Services staff to review desired project outcomes. Emphasis will be on fresh, convenient and healthy food options. The primary components of the design include an extensive salad bar and an espresso bar with a fresh pastry counter.
- Construction is anticipated to begin at the end of the Spring 2013 semester and will be complete by the start of the Fall 2013 semester.
- Project budget is \$300,000.

#6700 Humanities Building Modernization:

- The College Board of Trustees approved the utilization of the Lease-Lease Back project delivery method for the construction of the project on 3/22/12. A Preconstruction Services Agreement with Frank Schipper Construction Company was approved by the Board in April 2012. Schipper Construction was selected based on their excellent references, applicable and successful experience in similar size projects, and reputation within the industry.
- During the Preconstruction phase several potential construction issues were identified that were addressed through contract negotiations and value engineering. Schipper Construction submitted their Guaranteed Maximum Price (GMP) on 5/24/12 and the Board of Trustees approved the Construction Services Agreement with Schipper Construction at the June meeting for a contract amount of \$12,545,760.
- Work began in July to abate identified hazardous materials throughout the building. Construction began the first week of September.
- During the process of obtaining California Coastal Commission (CCC) approval for an anticipated exemption for the project CCC staff identified modifications to the building which were completed in the 1980's and 1990's that had not been permitted at the time of construction. Since then college staff and Dudek, the college's environmental consultant, have been working with CCC staff to determine the process for getting these former projects approved in addition to the current project. Primary concern is regarding the removal of approximately five eucalyptus trees from the East Campus Southern Oak Woodland sensitive habitat, as designated in the Campus LRDP and PWP since 1988. In subsequent meetings with CCC it appears the College may be successful in obtaining approval for the project, but will require the College mitigate the loss of the eucalyptus trees by improving the quality of the adjacent Environmentally Sensitive Habitat by planting additional native oaks and other plantings.
- Major construction activities that are now complete include the concrete mat slab for the elevator tower, the structural steel framing of the elevator tower up to the second floor, mechanical/electrical/plumbing rough in at all floors and elevator tower, and the interior framing throughout the first and second floors.
- Water line upgrades to the College's primary supply lines on the north and south sides of the East campus were completed over the holiday break. Although many unknown underground obstacles were encountered the work was able to be completed by the start of the Spring semester.
- It is currently anticipated that construction will be complete during the Fall 2013 semester so that classes may resume in the newly renovated Humanities building for the Spring 2014 semester. However delays to the project could occur due to the issues with obtaining CCC approval.



PROJECT STATUS REPORT

As of February 2013

#6734 West Campus Classroom & Office Building:

- After receiving Board approval in October 2012 for utilizing remaining Measure V funds, the College is now embarking on the planning, design and construction of the new West Campus Classroom and Office building.
- The building location is to the north of the Garvin Theater and the Facilities & Operations building, and adjacent to the West campus bus turnaround. Several portable buildings are currently located on this site which are being used for swing space for the Humanities Modernization project.
- Based on their excellent qualifications and capable management of the Humanities Modernization project, the District selected Lundgren Management (LM) to provide project management and preconstruction services. These services include, but are not limited to, user group coordination with architect and District, District consultant coordination, review of design documents, project scheduling, project cost estimating, and constructability review and coordination.
- Concurrently the District issued a Request for Proposal (RFP) to ten qualified architectural firms for providing programming, design and construction document development, DSA approval, and construction oversight services for the project. Firms had approximately two weeks to prepare their proposals which were then reviewed by a selection committee comprised of representatives from P&R, Instructional Programs, Information Technology and Facilities & Campus Development. Kruger Bensen Ziemer (KBZ) Architects was selected by this group and a contract was approved at the December Board meeting.
- Obtaining Leadership in Energy and Environmental Design (LEED) Silver certification as a minimum level of certification is a project requirement and included in the architect's contract.
- KBZ, LM and college staff have been working closely with the designated user group, primarily comprised of the college's Planning and Resources (P&R) committee, to establish the basic programmatic requirements for this new building.
- LM and college staff have had preliminary meetings with the college's environmental consultant, Dudek, to identify the process and associated cost for obtaining California Coastal Commission approval and other required government agency approvals.
- Initial rough order of magnitude (ROM) project cost estimate is \$18,720,000 with estimated construction cost of \$13,870,000.
- The project is currently estimated to take eighteen months for design, DSA approval and contractor negotiations, and 20 months for construction and commissioning. Based on this preliminary schedule the estimated completion date is May 2016. A more refined schedule will be developed by Lundgren Management as the project progresses through the design phase.
- It is anticipated the College will utilize the Lease-Lease Back project delivery method for construction.

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
MEASURE V BOND FUND
REVENUE and EXPENDITURES
As of 12/31/2012

	BUDGET	ACTUALS		Remaining BUDGET after Expenditures	Encumbrances	Remaining BUDGET after Expenditures and Encumbrances	Project Closed
		TOTAL as of 09/30/2012					
REVENUE							
Bond proceeds	62,000,000.00	47,000,000.00		15,000,000.00		15,000,000.00	
Interest	1,319,880.00	1,267,811.55		52,068.45		52,068.45	
TOTAL REVENUE	63,319,880.00	48,267,811.55		15,052,068.45	0.00	15,052,068.45	
EXPENDITURES							
4600 – Bond Administration	3,115,567.77	2,986,645.91		128,921.86		128,921.86	
6531 – Air Handler Student Services	132,900.00	0.00		132,900.00		132,900.00	
6555 – Horticulture Fencing And Path ADA	89,583.92	89,583.92		0.00		0.00	X
6561 – Paint IDC & Bus Comm	167,042.06	167,042.06		0.00		0.00	X
6567 – High Tech School of Media Arts	665,477.17	665,477.17		0.00		0.00	X
6576 – East Campus All-Weather Bus Stop	2,500.00	2,500.00		0.00		0.00	X
6582 – Drama Music Modernization	19,245,391.12	17,091,703.75		2,153,687.37		2,153,687.37	
6586 – Luria Conference and Press Center	1,246,459.31	1,203,117.63		43,341.68		43,341.68	
6587 – Bridge Seismic Eval and Repairs	4,565,235.89	4,555,686.21		9,549.68	9,500.00	49.68	
6599 – Portable Building Swing Space	1,467,475.49	1,467,475.49		0.00		0.00	X
6611 – Install Electronic Locks	290,546.38	156,671.64		133,874.74	73,575.64	60,299.10	
6619 – Update ADA Compliance	6,917.56	6,917.56		0.00		0.00	X
6633 – EBS Hazardous Materials Storage	10.88	10.88		0.00		0.00	X
6637 – Early Learning Ctr. Modernization	185,355.66	185,355.66		0.00		0.00	X
6638 – Cafeteria Grease Trap & GDR Drains	475.00	475.00		0.00		0.00	X
6639 – Pigeon Decontamination	64,524.56	64,524.56		0.00		0.00	X
6640 – Replace Bleacher Seating LaPlaya	2,204.76	2,204.76		0.00		0.00	X
6643 – Repair and Refinish Trellis	164,307.06	164,307.06		0.00		0.00	X
6644 – Pershing Park Softball Upgrade	618,174.73	618,174.73		0.00		0.00	X
6645 – Upgrade Energy Mgmt System	202,621.89	202,621.89		0.00		0.00	X
6646 – Replace Doors Sports Pavilion	221,416.70	221,416.70		0.00		0.00	X
6647 – Replace HVAC units ECC1-15	56,139.57	56,139.57		0.00		0.00	X
6648 – Replace Locker room lockers	38,887.90	38,887.90		0.00		0.00	X
6649 – Landscape ramps, 3rd Flr La Playa	83,082.12	83,082.12		0.00		0.00	X
6650 – PE-paint hallways 1st & 2nd floors	24,418.29	24,418.29		0.00		0.00	X
6651 – PE recarpet team/locker rooms	8,227.92	8,227.92		0.00		0.00	X
6653 – Sports Pavilion handrail walkway	7,700.00	7,700.00		0.00		0.00	X
6655 – PE - paint exterior	82,683.11	82,683.11		0.00		0.00	X
6659 – PE - Repair patio at Gym entry	50,000.00	0.00		50,000.00		50,000.00	
6660 – Emergency Notification System	299,359.10	287,785.95		11,573.15	11,573.15	0.00	X
6662 – LRC Heating install reheat system	22,497.50	997.50		21,500.00		21,500.00	
6663 – LRC Remodel	1,009,335.87	824,746.34		184,589.53	55,876.85	128,712.68	
6665 – MDT resurface driveway	36,966.00	36,966.00		0.00		0.00	X
6666 – MDT new carpet	8,519.00	8,519.00		0.00		0.00	X
6667 – PE upstairs locker room	2,290.00	2,290.00		0.00		0.00	X
6668 – OE 180 replace heating system	24,764.00	24,764.00		0.00		0.00	X
6671 – Campus Center repair columns	4,143.96	4,143.96		0.00		0.00	X
6672 – ECC & ESL Roofing	61,964.56	61,964.56		0.00		0.00	X
6675 – Replace urinals,toilets, & fountain	110,821.97	110,821.97		0.00		0.00	X
6677 – La Playa Track & Field Replacement	2,343,170.26	2,343,170.26		0.00		0.00	X
6678 – Schott Ctr parking lot resurface	20,000.00	0.00		20,000.00		20,000.00	
6680 – Snack Shop East Campus	300,000.00	0.00		300,000.00	35,700.00	264,300.00	
6681 – Snack Shop West Campus	262,225.00	11,989.20		250,235.80	26,720.08	223,515.72	
6682 – Student Services replace carpet	46,834.61	46,834.61		0.00		0.00	X
6684 – HRC,MDT,Admin elevator upgrade	121,213.00	121,213.00		0.00		0.00	X
6685 – Upgrade Emergency Phone System	75,000.00	66,016.85		8,983.15		8,983.15	
6686 – Oak restoration video surveillance	133,454.02	133,454.02		0.00		0.00	X
6687 – Wake Cosmetology Conversion	67,506.29	58,867.17		8,639.12	8,639.12	0.00	X
6688 – Wake - resurface parking lot	126,616.09	126,616.09		0.00		0.00	X
6694 – Generator Supported Services	108,822.05	108,822.05		0.00		0.00	X
6695 – GDR Interior Upgrade	85,425.63	85,425.63		0.00		0.00	X
6696 – Physical Science Repair Columns	60,062.97	62.97		60,000.00		60,000.00	
6697 – Energy Management system PHASE II	1,598,106.00	1,598,106.00		0.00		0.00	X
6698 – East Campus Water systems Upgrade	1,971,277.65	337,497.07		1,633,780.58	24,719.89	1,609,060.69	
6699 – Network Infrastructure	500,000.00	500,000.00		0.00		0.00	X
6700 – Humanities Modernization	17,562,748.89	2,844,315.61		14,718,433.28	12,494,113.83	2,224,319.45	
6701 – Portable Building Permitting	158,480.56	151,428.21		7,052.35	7,052.35	0.00	X
6702 – Campus Center Modernization	324,379.01	324,379.01		0.00		0.00	X

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
MEASURE V BOND FUND
REVENUE and EXPENDITURES
As of 12/31/2012**

	BUDGET	ACTUALS	Remaining BUDGET after Expenditures	Encumbrances	Remaining BUDGET after Expenditures and Encumbrances	Project Closed
		TOTAL as of 09/30/2012				
6703 – Parking Pay Stations	128,977.76	128,977.76	0.00		0.00	X
6704 – ECC Exterior Paint	15,250.84	15,250.84	0.00		0.00	X
6722 – Humanities Swing Space	1,214,855.99	1,185,123.88	29,732.11	9,192.36	20,539.75	
6734 – West Campus Classroom Building	1,711,940.00	0.00	1,711,940.00	26,325.00	1,685,615.00	
TOTAL EXPENDITURES	63,322,335.40	41,703,601.00	21,618,734.40	12,782,988.27	8,835,746.13	
REVENUE less EXPENDITURES	(2,455.40)	6,564,210.55				

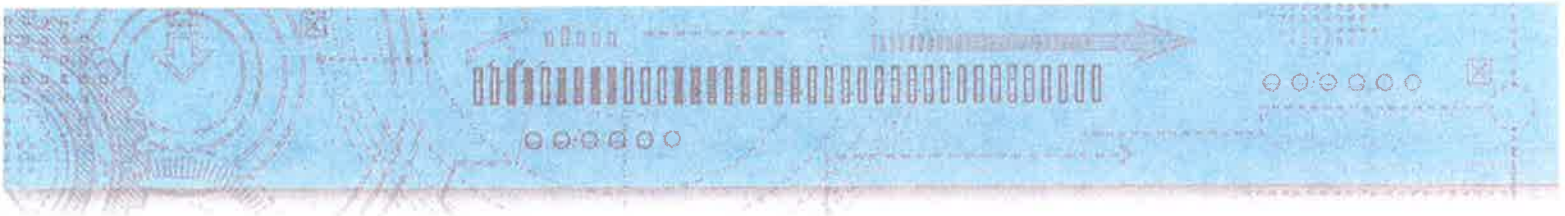
2012

Annual Report to the Board of Trustees



**Bond Measure V
Citizens' Oversight Committee**

**SB
CC**
SANTA BARBARA
CITY COLLEGE



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SBCC District Board of Trustees

Santa Barbara Community College District Board of Trustees

Dr. Peter Haslund—*President*

Ms. Lisa Macker—*Vice President*

Mr. Luis Villegas

Ms. Marty Blum

Ms. Marsha Croninger

Mr. Morris Jurkowitz

Ms. Joan Livingston

Mr. Joel Negrone—*Student Trustee*

Superintendent/President
Dr. Lori Gaskin

Letter from the Chair

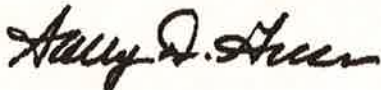
February 17, 2013

As Chair of the Measure V Citizens' Oversight Committee, it is my pleasure to once again present the Measure V Annual Report to the Board of Trustees of the Santa Barbara Community College District. Upon passage of Measure V, the Board of Trustees established this committee in compliance with Education Code Section 15278 and Proposition 39. Our first meeting was held on November 6, 2008 and we have since met thirteen times. As the members of the Board are aware the committee membership has changed as of November 2012. I welcome the new members and wish to express my heartfelt thanks to the outgoing members who include Joe Bailey, Edward Heron, Mark Levine and Student member Ola Smith.

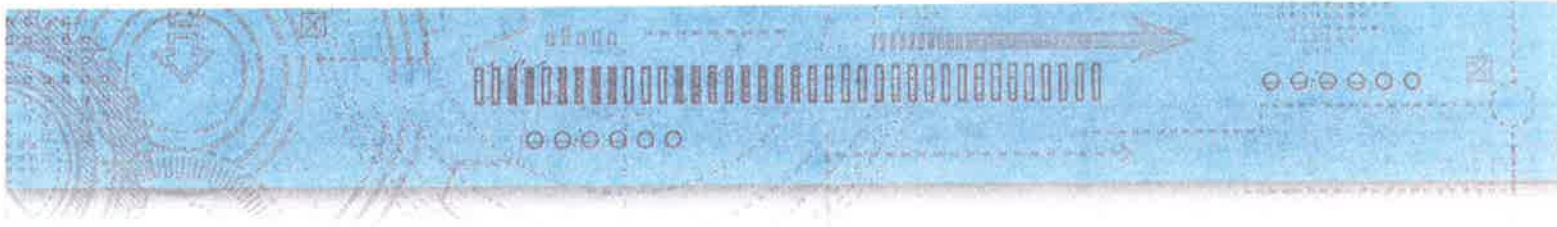
As in the past, the meetings of the Citizens' Oversight Committee have been well-organized and informative. Information presented and reviewed at each meeting includes the most recent Financial Reports, updated Project Expenditure Summaries, and general Project Construction Updates. SBCC Staff and Administrators have been very helpful in providing timely information to the Committee as well as responding to the Committee's questions. As a Committee, we are excited about all of the projects completed, those currently under construction as well as those that are planned for the future. On behalf of the District, this Committee would like to express its gratitude to the voters of the community, without whom the Measure V Bond Construction Program would not exist.

It is our opinion, based upon the Committee's oversight activities and a review of the independent financial and performance audits, that the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution. With the presentation of this Annual Report, the Bond Oversight Committee members assure voters that Measure V Bond expenditures have been properly made and have been utilized for projects consistent with those identified in the bond measure. It is our sincere hope that you will find this Annual Report informative and comprehensive.

Sincerely,



Sally Green, Chairperson

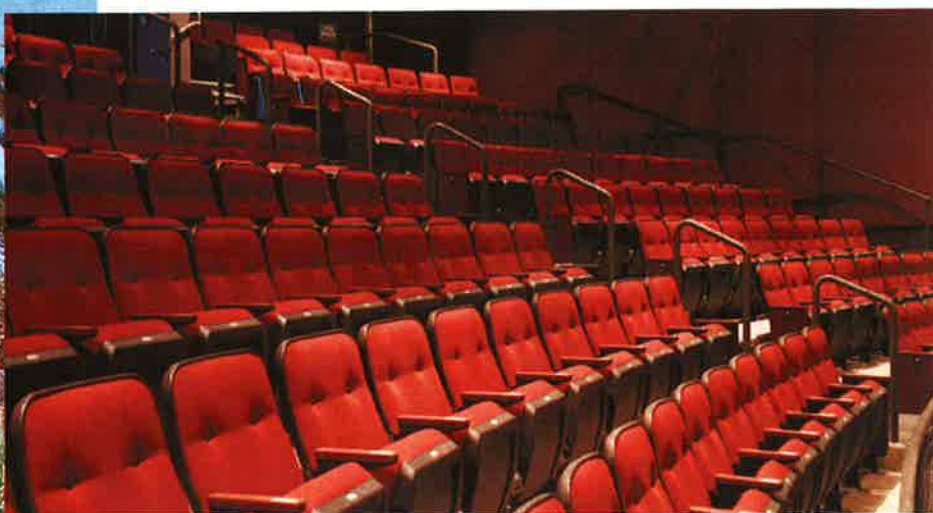


Executive Summary

Several projects were completed in 2012 (notably, the Drama/Music Modernization, the Upgrade to the Energy Management System and the Emergency Notification System Projects), some were constructed throughout the year (the Learning Resource Center Refurbishment and the Humanities Swing Space Projects), a number of projects began construction, while still others were developed through the planning and design process. The following pages present updates on projects that have been completed or are under construction, several of which were also featured in previous years' Annual Reports, as well as information on new and upcoming projects.

During 2012, there were three Citizens' Oversight Committee meetings, at which all aspects of ongoing and upcoming projects were presented. In addition, committee members visited some of the projects to see the progress first hand. The committee is excited about the progress to date and looks forward to completion of the projects underway. The committee also welcomes members of the public to its meetings, and encourages everyone to continue supporting SBCC and Measure V through completion of the projects and beyond.

The Citizens' Oversight Committee remains committed to the success of the College and will continue to monitor and provide reports on the status of the Measure V Bond Program. Through the judicious use of Measure V Funds, the Bond Program will allow SBCC to continue to educate students and prepare for the future by replacing and supplementing existing College infrastructure.



Bond Measure V Overview

Measure V is the Santa Barbara City College Construction Improvement Bond Measure passed on the June 3, 2008 ballot. Measure V asked voters to approve a \$77.2 million bond. Funding from the bond will help the College modernize technology, upgrade the deteriorating infrastructure of aging classroom and office buildings, and improve existing teaching and learning environments.

Measure V was presented under the provisions of Proposition 39, requiring that at least 55% of voters approve a measure for its passage. Measure V received over 70% approval.

Citizens' Bond Oversight Committee Members

Current Board Members

Sally Green, Community-at-Large (Vice Chair) (Second term ends Nov. 2014)

Bernice James, Community-at-Large (Two year term beginning Nov. 2012)

Lee Moldaver, Support Organization (Second Term ends Nov. 2014)

Charles "Tobe" Plough, Taxpayers' Organization (Two year term beginning Nov. 2012)

Jack Ostrander, Business Organization (Two year term beginning Nov. 2012)

Michael Just, Senior Citizen Representative (Two year term beginning Nov. 2012)

Elie Katzenson, Student Representative (One year term beginning Nov. 2012)

Former Board Members

Joe Bailey, Community-at-Large (Second Term ends Nov. 2014)

Edward Heron, Business Organization (Chair) (Second Term ended Nov. 2012)

Mark Levine, Senior Citizen Group & Foundation for SBCC
(Second Term ended Nov. 2012)

Ola Smith, Student Representative (One Year Term ended Nov. 2012)



Past Meetings

November 6, 2008
February 19, 2009
June 18, 2009
November 12, 2009
February 18, 2010
June 17, 2010
November 10, 2010
February 17, 2011
June 16, 2011
November 8, 2011
February 16, 2012
June 21, 2012
November 15, 2012

Planned Meetings

February 20, 2013
June 20, 2013

Schedule of future meetings available on www.sbcc.edu—Measure V website.

The Role of the Citizens' Oversight Committee

As promised to the voters, and as required by law, the Santa Barbara Community College District Board of Trustees has adopted a resolution establishing the Measure V Citizens' Oversight Committee. There are seven established seats on the committee, the required minimum under the laws governing the establishment and implementation of the Citizens' Oversight Committee.

Members are selected based upon criteria established by Proposition 39

- One active member from each of the following: a business organization representing the business community located in the district; a senior citizens' organization; a bona-fide taxpayers' association; a support organization for the College; and, a student enrolled in a community college support group.
- Two members of the community at large.

Members of the Citizens' Oversight Committee are appointed for one- or two-year terms and may not serve more than two consecutive terms. Members serve on the committee without compensation. The committee is an advisory committee, and does not have a legal capacity independent from the District. The duties of the committee are to review expenditures, to inform the public, and to provide an Annual Report to the Board of Trustees in an open session at a Board meeting.

Meetings are scheduled as indicated on this page. Meetings are held in the Luria Conference and Press Center on the College's East Campus, 721 Cliff Drive, Santa Barbara. All Committee meetings are open to the public and are subject to the provisions of the Brown Act.





Period Covered by the Report

To accurately reflect the information contained in the audited financial report, the financial analysis section of this report covers the time period from July 1, 2011 to June 30, 2012.

Report on Independent Financial and Performance Audits

The District has received, and the Citizens' Oversight Committee has reviewed, the financial and performance audit for the Measure V Bond Construction Fund for the fiscal year ending June 30, 2012. Glenn, Burdette, Phillips & Bryson, an independent auditing firm, prepared the report to comply with Proposition 39 accountability within the California Constitution. The report stated:

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure V Bond Construction Fund of the Santa Barbara Community College District as of June 30, 2012, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America."

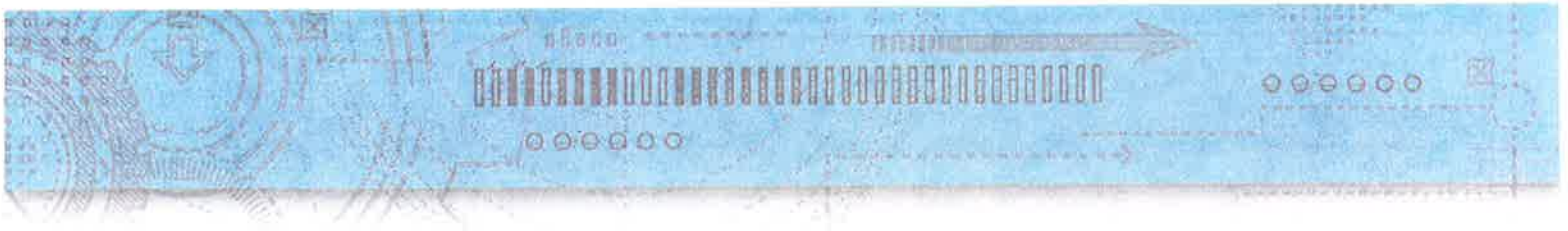
Financial Compliance Confirmation

All expenditures authorized by Measure V have been reviewed by the Citizens' Oversight Committee to ensure that the money was spent only on improvement projects as required by Proposition 39. All funds expended from Measure V will be audited annually by an independent accounting firm.

The Citizens' Oversight Committee has reviewed expenditures and projects, and finds that the District is in compliance with Article XIII A Section 1(b)(3) of the California Constitution and consistent with the District's approved Measure V local bond measure.

Oversight Committee Activities

Over the past year, the committee has been an active participant overseeing Measure V expenditures and activities. The committee has reviewed various budget and project issues. In accordance with Proposition 39, the committee has regularly reviewed bond expenditures, as well as the independently conducted financial and performance audits.



Measure V Project Status

For purposes of reporting current activity on the projects contained within the Measure V Bond Program, this report covers the calendar year ending December 31, 2012.

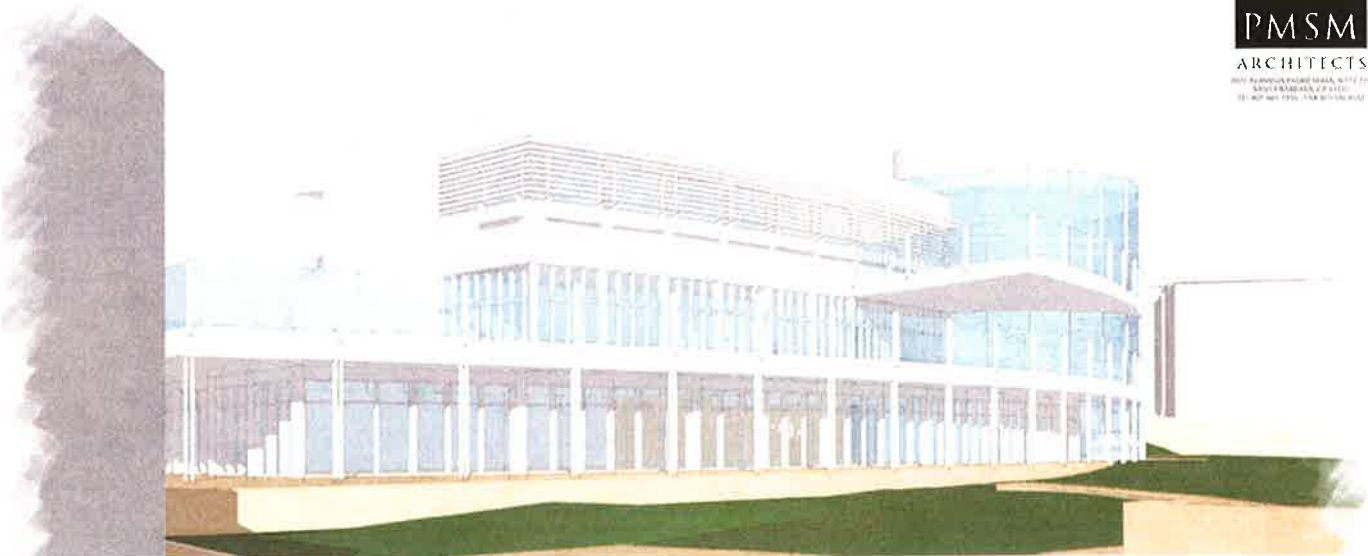
Capital Construction Projects

Humanities Building Modernization (Under Construction)

As noted previously, State funding is not available for this project, therefore all funding is from Measure V. The College hired an architect to perform planning, design, Department of State Architect (DSA) processing, and construction administration of the Humanities Modernization project. Extensive meetings were held with representatives of the user groups throughout the design and permitting process. Final DSA approval was received in December 2011. The College is utilizing a Lease-Lease Back project delivery method for the construction of the project. Construction began in September and is anticipated to be complete in October 2013. Once complete this project will greatly improve existing teaching facilities, provide additional accessibility and restroom space, and replace aging and out-dated technology, along with other building-wide improvements.

Campus Center Replacement (In Design)

The College hired PMSM Architects to perform a feasibility study, preliminary design, cost estimate, and preparation and submittal of a Final Project Proposal (FPP) to the State Chancellor's Office. The completed study determined that cost to renovate the existing building was nearly equal to the cost to replace it. It was therefore decided to proceed with a design to replace the building. The Program Team and College Administrators held meetings with user group representatives to plan and develop the new building design which serves as the basis for the FPP. The FPP was successfully submitted to the State Chancellor's Office on August 1st.





Major Deferred Maintenance Projects

West Campus Snack Shop Remodel (Under Design)

In order to increase customer flow capacity, the District is undertaking a project to improve the West Campus Snack Shop. The project will modify the current layout of the snack shop and includes removal of indoor seating to provide a more customer friendly environment. No modifications are planned for the food preparation area however much of the display and dispensing equipment will be replaced. Concurrent improvements by the College will be made to improve outdoor seating areas. This project involves no State funding. Construction is anticipated to occur over Summer 2013.

Learning Resource Center (LRC)

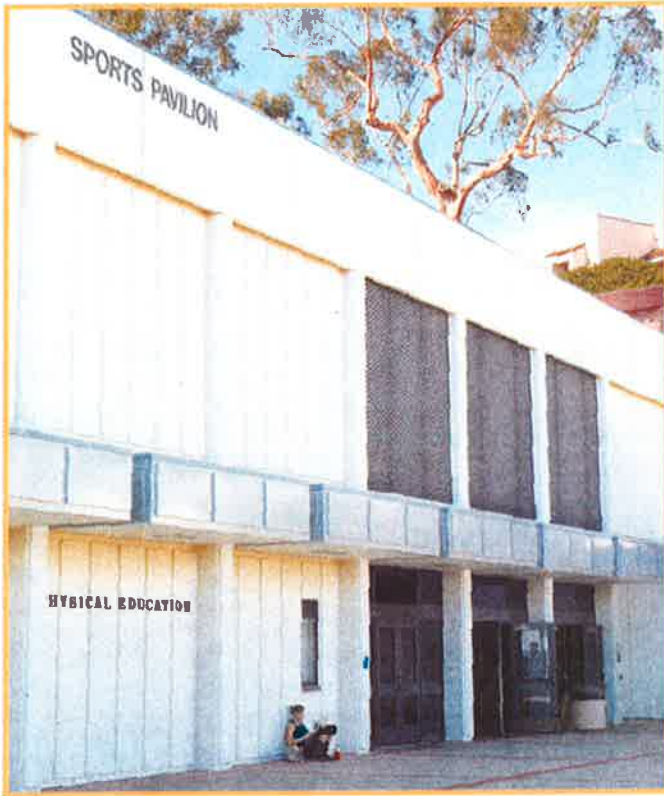
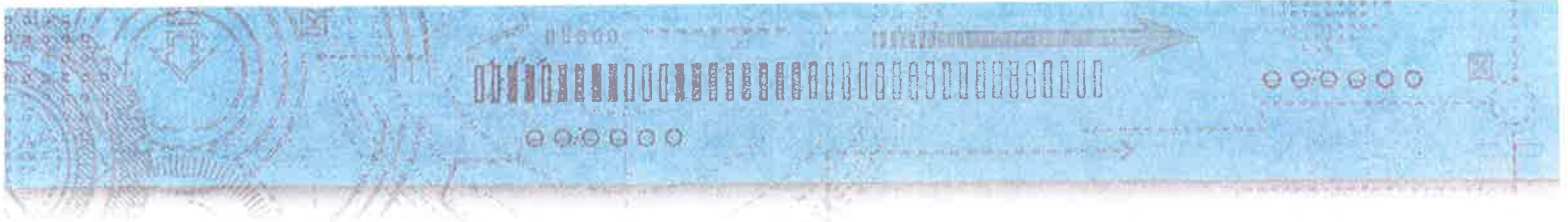
Interior Improvements (Under Construction)

This renovation project, which involves no State funding, essentially consists of replacing finishes such as carpet and paint, reconfiguring the check in desk, converting a large media storage area into a new group study area, replacing and reconfiguring all computer stations and improving storage efficiency of media and equipment. At the completion of the Spring semester all furniture, equipment, computers and instructional materials were packed up and successfully relocated to either storage or temporary swing space. Construction began on schedule in May and successfully reached substantial completion for the start of the Fall semester. Original scope of lobby upgrades that was previously value engineered out of the project was able to be re-included due to lower than estimated bids and minimal added cost from changes during construction.



Wake Center Cosmetology Conversion (Under Design)

The Cosmetology department programs are currently housed in an off-campus location which is leased annually by the District. The project proposes to relocate the Cosmetology program to the Wake Center. The proposed location is a space formerly used by culinary programs which provides adequate utility infrastructure for the Cosmetology programs needs. The College has contracted with KBZ Architects to prepare a preliminary design and associated cost estimate to determine the feasibility of completing the project. This project involves no State funding.



Replace Doors at the Sports Pavilion (Completed)

The project consists of replacing damaged doors throughout the facility as well as replacing hardware on existing doors and installing exterior electronic locks on certain doors. Many of the doors and door frames that needed to be replaced were original to the construction of the building and were no longer plumb nor operated properly.

Humanities Swing Space (Completed)

The Humanities Swing Space project consists of building and site modifications to nineteen modular buildings throughout the east and west campuses to prepare for temporarily housing the programs and departments currently located in the Humanities building. The majority of the work is to provide the systems and infrastructure for the incoming programs, ranging from plumbing and waste systems for the temporary ceramics and sculpture yard under the pedestrian bridge to the data cabling and power for the computer labs. Construction began in April and continued throughout late Spring and early Summer. Occupants of the Humanities building were successfully relocated to the swing space for the start of summer school classes so that construction could begin on the Humanities Modernization project.



Keyless Entry/Electronic Locks (Under Construction)

The College continues to install electronic locks and keyless entry systems throughout the campus. To date, the locks have been installed in portions of the Administration Building, the Physical Sciences Building, the Luria Conference and Press Center, and the Drama/Music Building. The next phase involves installation in the IDC, Student Services and additional areas within the Administration Building.

Environmental Horticulture Garden Improvements (Completed)

The project consists of the installation of a stone walking path through the majority of the garden and a circular seating area at one of the main entries to the garden. The project provides a more accessible path through the garden and allows visitors to enjoy the recent upgrades and beautiful setting created by the Environmental Horticulture department.



Emergency Notification System (Completed)

The project includes the design and installation of a Campus-Wide Emergency Notification System, which enables the Administration to communicate directly with all classrooms throughout campus as well as provide the ability to broadcast emergency messages to all classrooms.



Ongoing Deferred Maintenance Projects

- Patio Repair at Gym Entrance
- Reheat System at the Learning Resource Center
- Disabled Access Upgrades
- Portable Building Permitting
- Student Services Air Balance Testing and Improvements

Completed Deferred Maintenance Projects

- Interdisciplinary Center—Paint Exterior
- Business Communications Building—Paint Exterior
- Kinko's Early Learning Center Improvements
- West Campus Parking Structure Pigeon Deterrence
- Student Services and Physical Science Buildings Trellis Repair and Refinish
- Campus-Wide Energy Management System (EMS) Ph 1
- ECC 1-15—Replace HVAC Units
- Landscape Improvements at Ramps and La Playa Stadium
- Sports Pavilion Hallways and Lobby Interior Painting

- Handrail at Sports Pavilion Upper Walkway
- Physical Education Building—Paint Exterior
- Marine Diving Technology Boat Storage Area
- New Flooring in A-183 and Marine Diving Tech Classroom
- OE-180 Replace Heating System
- ESL Roofing Repair/Replacement
- ECC Roofing Repair
- Student Services Building Carpet Replacement
- Elevator Upgrades
- Wake Center Resurface Parking Lot
- Network Infrastructure Improvements
- ECC-1, 2, 3 Exterior Painting
- Physical Education Interior Improvement Projects
- Sports Pavilion Door Replacement
- Upgrade Energy Management System
- Video Surveillance at Oak Restoration Area

This is a partial list of completed, ongoing, and upcoming projects. This list is not intended to be all-inclusive. The Measure V project list remains subject to change in order to best fit the ongoing needs of the College. The Administration and the Program Management Team will continue to ensure that the Citizens' Oversight Committee is informed of upcoming project changes as soon as information is available.

Santa Barbara Community College District Measure V Bond Construction Fund Balance Sheet

June 30, 2012

Assets

Cash in county treasury	\$10,194,396
Accounts receivable	\$16,410
Total Assets	\$10,210,806

Liabilities and Fund Balance

Liabilities	
Accounts payable and accrued liabilities	\$538,216
Due to other funds	\$180
Total Liabilities	\$583,396
Fund balance	
Restricted	\$9,627,410
Total Fund Balance	\$9,627,410
Total Liabilities and Fund Balance	\$10,210,806

Santa Barbara Community College District Measure V Bond Construction Fund Statement of Revenues, Expenditures, and Changes in Fund Balance

June 30, 2012

Revenues

Local revenue	\$79,681
Total Revenues	\$79,681

Expenditures

Academic salaries	\$18,335
Classified salaries	\$50,868
Employee benefits	\$3,911
Books and supplies	\$1,410
Services and other operating expenditures	\$234,391
Capital outlay	\$10,874,441
Total Expenditures	\$11,183,356
Excess of expenditures over revenues	(\$11,103,675)
Fund balance—Beginning of year	20,731,085
Fund balance—End of year	\$9,627,410

Santa Barbara Community College District Audit Report for the Year Ended June 30, 2012