



# PERALTA COMMUNITY COLLEGE DISTRICT DEPARTMENT OF FINANCE & ADMINISTRATION

## MEASURE A BOND CAPITAL PROJECT DRAW DOWN REPORT EXPENDITURES, ENCUMBRANCES, & COMMITMENTS

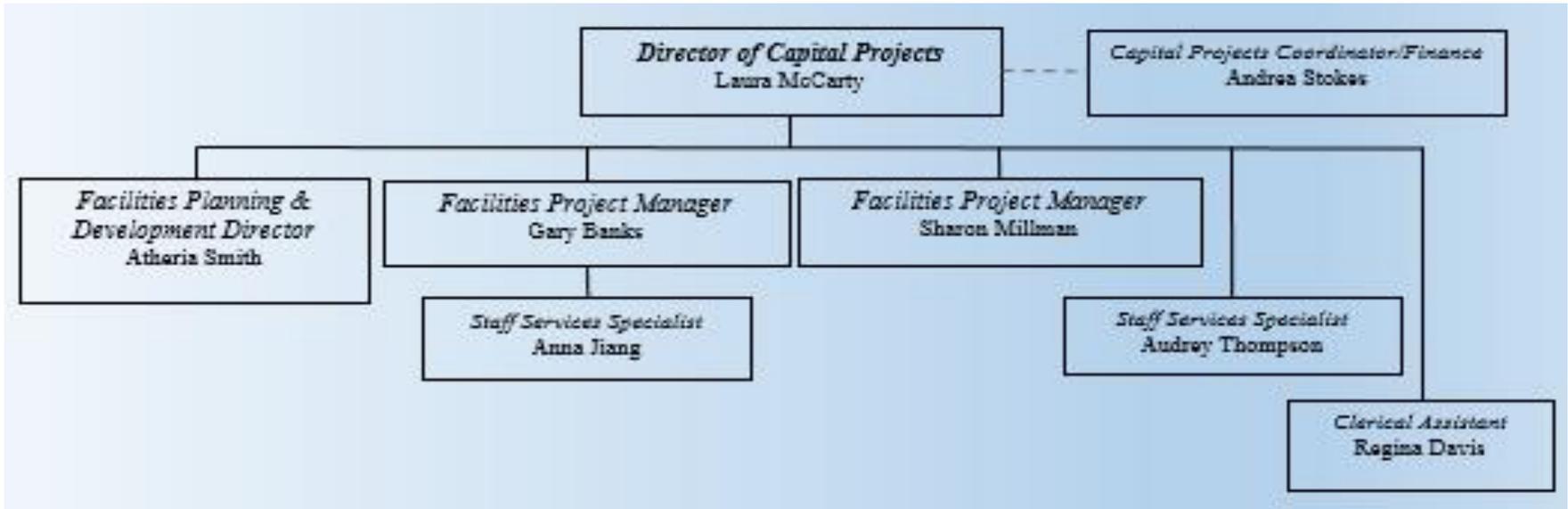
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**Measure A Bond Citizen Oversight Committee**

**July 21, 2016**



## Bonds Team Organizational Structure



### Re-Envisioning Expectations

- Reconcile Bonds – Cash/Budget/Project Budgets
- Recalibrate Projects – Scope, Schedule and Budget
- Reset Expectations – Community Engagement
- Reallocating Bond Resources through Shared Governance
- Facilities Master Planning



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# Definitions

## Encumbrances

Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received or the title is received. Encumbrances are posted for documents such as purchase estimates, purchase orders, and contracts.

## Expenditures

An expenditure is any outflow of cash from an institution or business. The expenditure may include both operating expenses as well as purchase of assets. Operating expenses are costs of doing business and become a liability, while capital expenditures remain an asset.

## Commitments

Commitments are funds that are reserved for existing planned projects that are for Board approved projects which will be encumbered when actual contracts are executed.

Funds are reserved for:

- Existing projects to ensure the completion of the project.
- New projects pending resources such as: construction managers, other consultants, and/or allocated State matching funds; as these resources become available to implement the project.

## Measure A Bond Funds Allocation by College

**\$390 Million**  
Voter Approved  
June 6, 2006

**\$25,418,017**  
Berkeley City College

**\$74,132,151**  
College of Alameda

**\$141,728,164**  
Laney College

**\$91,536,076**  
Merritt College

**\$12,921,021**  
District Administrative Center (DAC)

**\$59,506,209**  
District-Wide (Laney, Merritt, Alameda, Berkeley, & DAC)

**\$<15,241,638>**  
Interest Allocated by Board Approved Budget Transfers



# Bond Sales

2006 through June 30, 2016\*

	Date	Expenditures	Balance
<b>Bonds Sold Information</b>			
Measure A Bond Approved by Voters	June-2006		390,000,000
Measure A Bond Sold	August-2006	75,000,000	315,000,000
Measure A Bond Sold	November-2007	100,000,000	215,000,000
Measure A Bond Sold	September-2009	100,000,000	115,000,000
Measure A Bond Sold	June-2016	50,000,000	65,000,000
<b>Total</b>		<b>325,000,000</b>	<b>65,000,000</b>
<b>Bond Expenditures as of June 30, 2016*</b>		282,113,055	
<b>Measure A Bond Subtotal</b>		<b>107,886,945</b>	
Measure A Interest			14,435,679
Measure A Encumbrances			(8,321,373)
Measure A Commitments			(103,921,300)
<b>Measure A Bond Balance Available of the Total Bond</b>			<b>10,079,951</b>

\* Fiscal Year End Numbers Not Finalized



# Gross Square Footage by Location



College	Number of Buildings	Gross Assignable Square Footage (GSF)	Assignable Square Footage (ASF)
Berkeley City College	1	165,690	87,037
Milvia Property Acquisition	1	25,374	20,000
<b>Berkeley City College Total</b>	<b>2</b>	<b>191,064</b>	<b>107,037</b>
College of Alameda	20	297,133	217,398
Laney College	20	544,366	365,305
Merritt College	21	360,453	174,125
Barbara Lee Science & Allied Health Center	1	106,000	60,224
<b>Merritt College Total</b>	<b>22</b>	<b>466,453</b>	<b>234,349</b>
District Administrative Center (DAC)	10	120,665	93,856
<b>TOTALS:</b>	<b>74</b>	<b>1,619,681</b>	<b>1,017,945</b>

Source:

State Chancellor's Office – FUSION (Facilities Utilization Space Inventory Options Net) Program.

(as of June 28, 2016) Includes updated information for Berkeley City College.

Milvia Property Acquisition for Berkeley City College and Barbara Lee Science & Allied Health Center at Merritt College

ASF- Assignable Square Footage includes: Classrooms, Offices, Library, Audio Visual/Tech, & Other





# Measure A Bond Expenditures

(Expenses, Encumbrances, & Commitments)

## Our Colleges

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### What's Happening





# Berkeley City College

2006 through June 30, 2016\*

		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Capital Projects</b>							
2421	New Acquisitions <sup>1</sup>	On-Going	10,784,140	4,060,875	1,181,358	5,541,907	-
2422	Photovoltaic	Complete	363,190	363,190	-	-	0
2474	Health Clinic	Planning	400,000	-	-	400,000	-
Total Capital Projects			11,547,330	4,424,064	1,181,358	5,941,907	0
<b>Modernization Projects</b>							
2335	Build-out & Multi-purpose <sup>1</sup>	Complete	9,288,000	8,236,015	-	1,051,986	-
2323	Bldg Improvements (Small Projects)	Complete	1,515,311	1,490,730	-	-	24,581
Total Modernization Projects			10,803,311	9,726,744	-	1,051,986	24,581
<b>Procurement</b>							
2412	Furniture, Fixtures, & Equipment	Complete	1,432,433	1,432,433	-	-	-
2413	IT	On-Going	1,634,943	976,486	-	-	658,457
Total Procurement			3,067,376	2,408,919	-	-	658,457
<b>Grand Total</b>			<b>25,418,017</b>	<b>16,559,727</b>	<b>1,181,358</b>	<b>6,993,892</b>	<b>683,039</b>

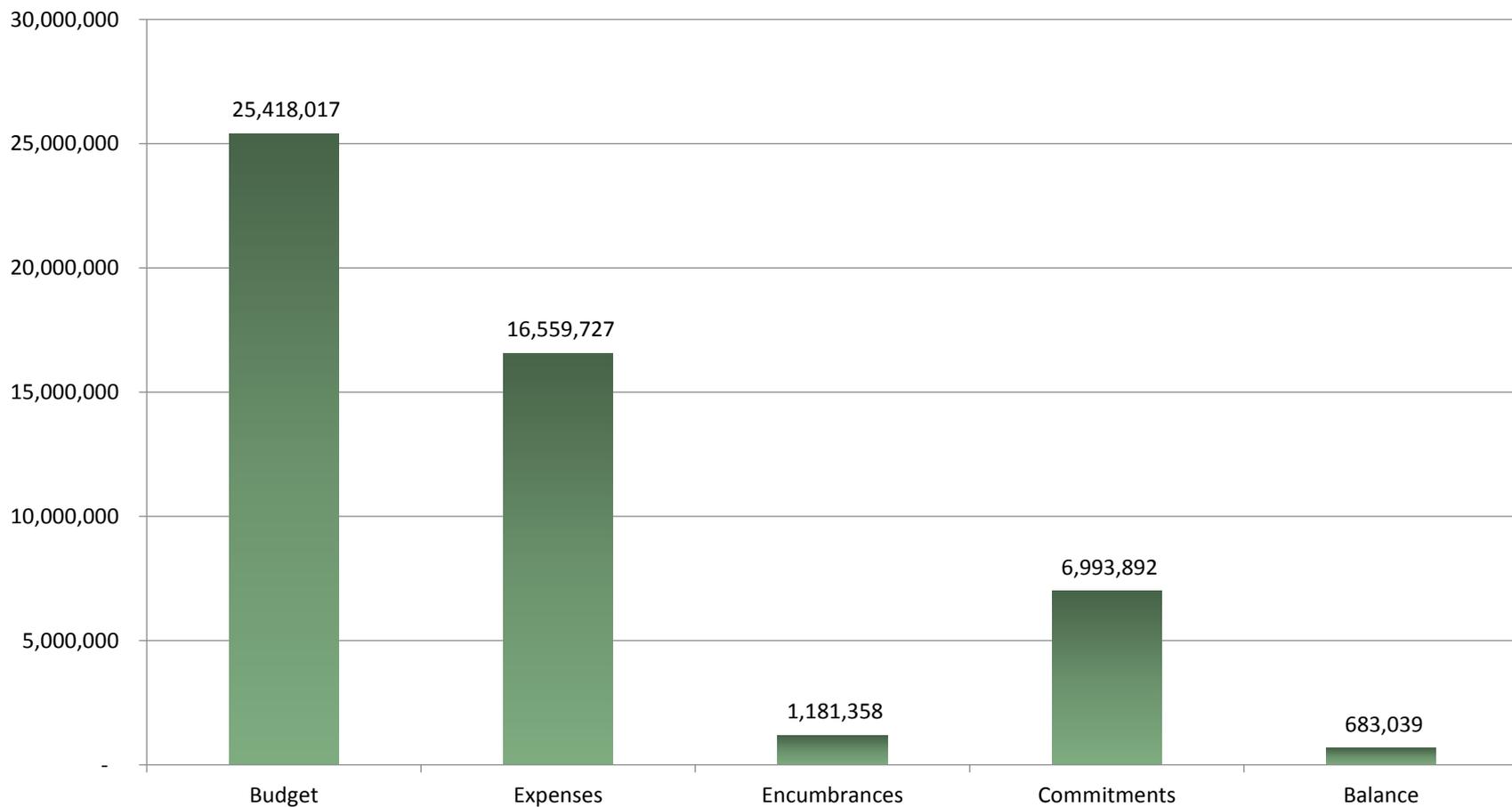
<sup>1</sup>New Acquisitions & Built-Out & Multi-Purpose - Committed to the modernization of 2118 Milvia Street, Berkeley, CA Property.

\* Fiscal Year End Numbers Not Finalized



# Berkeley City College

2006 through June 30, 2016\*



\* Fiscal Year End Numbers Not Finalized



# College of Alameda

2006 through June 30, 2016\*

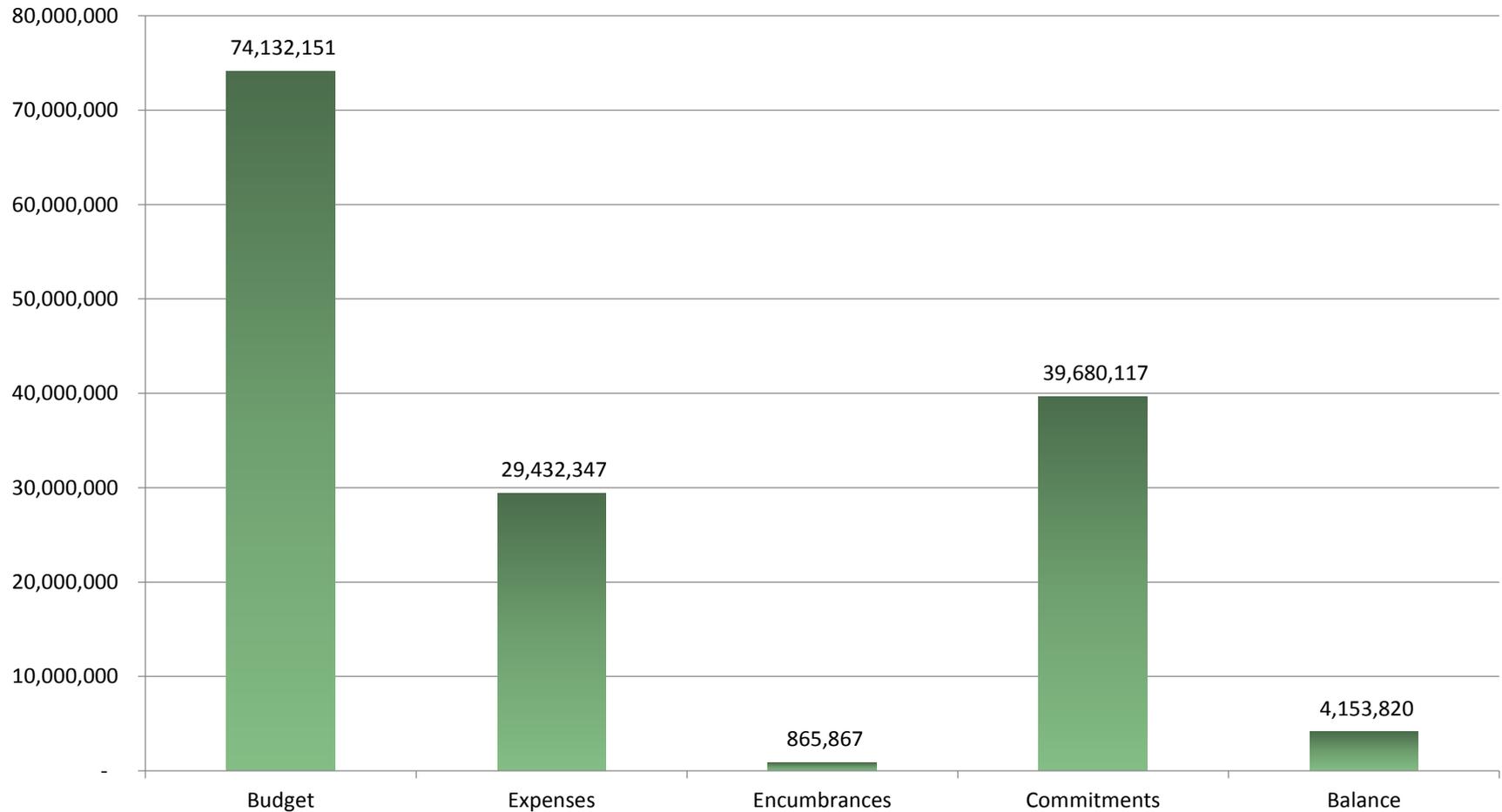
		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Capital Projects</b>							
2361	Bldg C, New Building <sup>1</sup>	On-Going	38,103,948	1,858,159	19,399	36,226,390	-
<b>Modernization Projects</b>							
2341	Bldg "A" Welcome Center	Complete	3,896,052	3,896,052	-	-	(0)
2315	Bldg Modernization (Small Projects)	Complete	9,856,296	9,663,481	-	-	192,815
2320	Sidewalks	Complete	2,636,779	2,636,779	-	-	0
2398	Infrastructure-Utilities	On-Going	696,044	62,024	-	634,020	-
2347	Access Road	Complete	723,328	669,355	-	-	53,973
2399	Swing Space <sup>1</sup>	On-Going	1,903,612	103,680	-	1,799,932	-
2345	860 Atlantic	Complete	6,990,645	6,990,646	-	-	(1)
2438	Veterans Center	On-Going	395,000	349,914	11,083	34,003	-
2461	Modernization Bldg B (FPP) *	Conceptual Planning	40,970	40,970	-	-	-
2464	Aviation School Parking Lot	Complete	10,000	9,800	-	-	200
2469	Chemistry Hood	Planning	299,000	98,504	2,508	197,988	-
2472	Health Clinic	Planning	400,000	-	-	400,000	-
2476	Paint Exterior Buildings	Planning	384,000	2,466	-	381,534	-
2482	COA Auto Technology	Conceptual Planning	6,250	-	-	6,250	-
Total Modernization Projects			28,237,976	24,523,672	13,591	3,453,727	246,986
<b>Procurement</b>							
2410	Furniture, Fixtures, & Equipment	On-Going	4,080,408	2,572,748	282,963	-	1,224,697
2411	IT	On-Going	2,872,879	477,769	549,914	-	1,845,196
Total Procurement			6,953,287	3,050,517	832,877	-	3,069,893
<b>Other</b>							
2420	Unallocated/Contingency Funds		836,940	-	-	-	836,940
<b>Grand Total</b>			<b>74,132,151</b>	<b>29,432,347</b>	<b>865,867</b>	<b>39,680,117</b>	<b>4,153,820</b>

\* Fiscal Year End Numbers Not Finalized



# College of Alameda

2006 through June 30, 2016\*



\* *Fiscal Year End Numbers Not Finalized*



# Laney College

2006 through June 30, 2016\*

		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Capital Projects</b>							
2383	New Library & Learning Center	On-Going	31,978,352	207,125	46,536	31,724,691	-
2338	Athletic & Fieldhouse	Complete	19,817,959	19,817,950	-	-	9
2371	Photovoltaic	Complete	4,095,314	4,059,596	-	35,718	-
2437	New Sustainability Bldg (B.E.S.T. Center)	On-Going	6,550,331	1,183,949	4,333,131	1,033,250	-
	Total Capital Projects		62,441,956	25,268,621	4,379,667	32,793,659	9
<b>Modernization Projects</b>							
2322	Beginners Inn & Dining Room	Complete	7,275,736	7,275,736	-	-	(0)
2318	Student Center	On-Going	18,349,669	2,640,152	429,993	15,279,523	-
2314	Bldg Modernization (Small Projects)	On-Going	24,004,696	23,557,805	406,835	-	40,056
2389	Tower Renovation	Complete	8,022,910	7,676,623	208,027	138,261	-
2423	Infrastructure-Utilities	On-Going	92,039	-	-	-	92,039
2460	Health Clinic	On-Going	800,000	74,800	-	725,200	-
2336	Swing Space	On-Going	2,691,656	2,132,188	-	559,468	-
2348	ADA Renovations	Complete	3,714,787	3,714,786	-	-	1
2350	HVAC in Classrooms, F & G *	Complete	40	40	-	-	0
2392	Stair Repair	Complete	55,202	55,193	-	-	9
2436	Master Plan	Complete	492,000	479,344	-	-	12,656
2439	Emergency Kitchen Ventilation Improvements	On-Going	100,000	58,998	23,455	17,547	-
2462	New Math and Science Center (FPP) **	Conceptual Planning	44,600	44,600	-	-	-
2465	Waterproofing and Intrusion Remediation	Complete	99,500	85,882	-	-	13,618
2470	Breezeways-Drainage & Pavement Project Design	Complete	915,204	816,717	-	-	98,487
2468	Tower & Portable Modular Moves	Complete	40,000	32,530	-	-	7,470
2475	Locker Rooms	Planning	-	-	-	-	-
2481	Theater (FPP) **	Conceptual Planning	7,520	-	-	7,520	-
	Total Modernization Projects		66,705,559	48,645,394	1,068,310	16,727,519	264,336

\* Most of HVAC in Classrooms F & G Project was paid out of Small Projects.

Board Approved Budget Transfer #28 leaving \$40 to cover the expense for Printing

\*\* Full Project Planning

\* **Fiscal Year End Numbers Not Finalized**

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# Laney College

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2006 through June 30, 2016\*

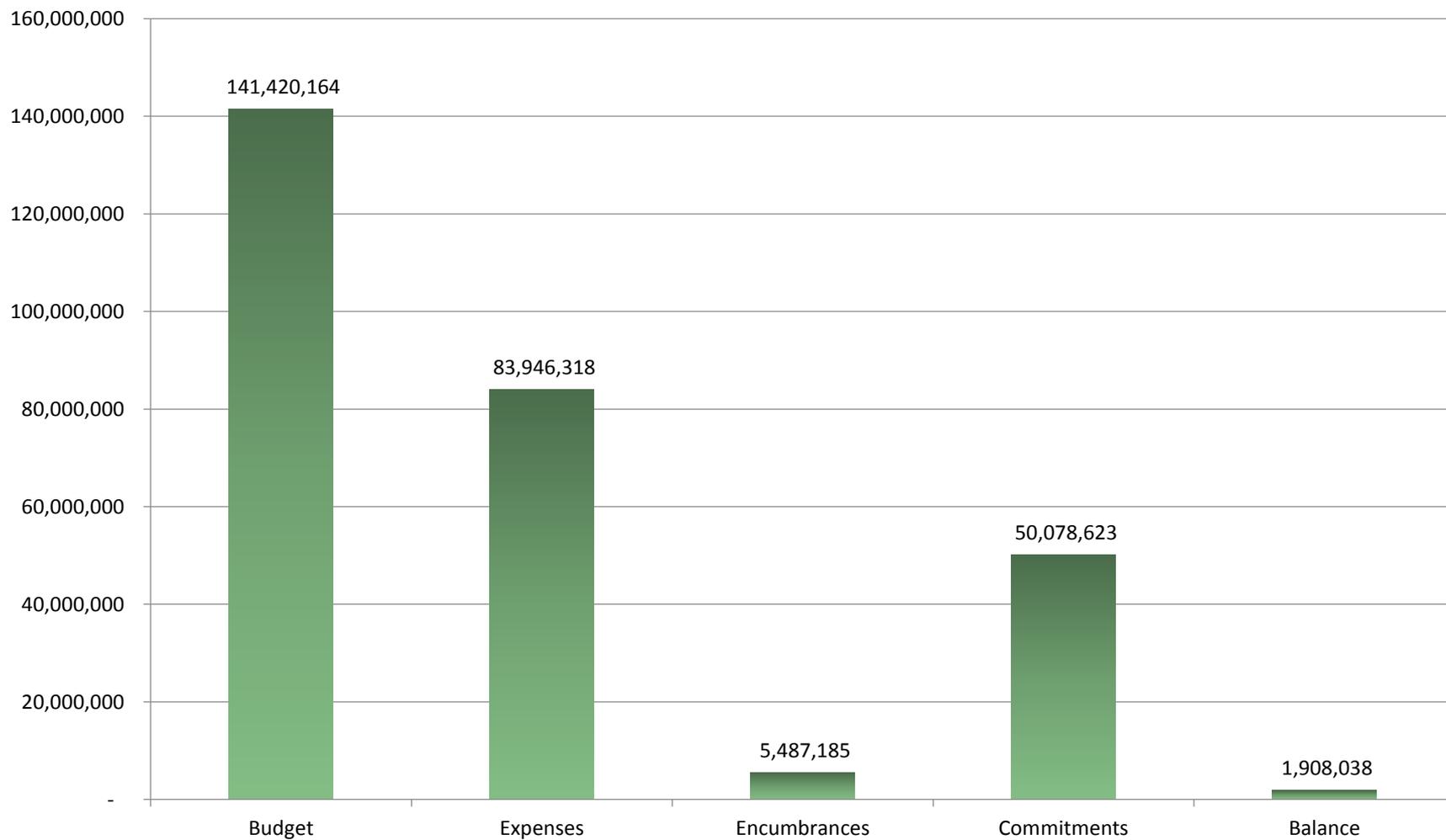
		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Procurement</b>							
2301	Furniture, Fixtures, & Equipment	On-Going	7,246,072	6,649,419	39,208	557,445	-
2415	IT	On-Going	5,008,796	3,365,103	-	-	1,643,693
Total Procurement			12,254,868	10,014,522	39,208	557,445	1,643,693
<b>Other</b>							
2424	Unallocated/Contingency Funds		17,781	17,781	-	-	-
<b>Grand Total</b>			<b>141,420,164</b>	<b>83,946,318</b>	<b>5,487,185</b>	<b>50,078,623</b>	<b>1,908,038</b>

\* Fiscal Year End Numbers Not Finalized



# Laney College

2006 through June 30, 2016\*



\* Fiscal Year End Numbers Not Finalized



# Merritt College

2006 through June 30, 2016\*

		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Capital Projects</b>							
2353	Barbara Lee Science & Allied Health Center	On-Going	49,826,090	47,544,711	351,736	1,929,644	-
2358	Photovoltaic	Complete	7,867,544	7,867,544	-	-	0
2425	Child Development Center	Complete	-	-	-	-	-
2473	Health Clinic	Planning	400,000	-	-	400,000	-
Total Capital Projects			58,093,634	55,412,255	351,736	2,329,644	0
<b>Modernization Projects</b>							
2324	Bldg L Library/Learning Resource Center	Complete	7,237,181	7,151,264	-	-	85,917
2355	Infrastructure-Utilities	Complete	8,160,000	8,152,876	2,766	-	4,358
2372	Bldg Modernization (Small Projects)	Complete	9,519,500	9,510,774	10,326	(1,600)	-
2342	Swing Space	Complete	11,800	11,800	-	-	0
2356	Genomics (860 Atlantic, Alameda) *	Complete	346,743	346,743	-	-	(0)
2463	Horticulture Bldg Modernization (FPP) **	Conceptual Planning	48,450	42,200	-	6,250	-
2360	Africana Center	Complete	399,500	399,499	-	-	1
Total Modernization Projects			25,723,174	25,615,157	13,092	4,650	90,276

\* Genomics was transferred to 860 Atlantic Project for consolidation and interim housing until the science building at Merritt College was built. Board Approved Budget Transfer #38 did not leave enough in the Genomics Project number to cover the expenses charged to it, but a Budget Transfer from Merritt College Measure A will rectify this.

\*\* Full Project Planning



# Merritt College

Continued from page 16

2006 through June 30, 2016\*

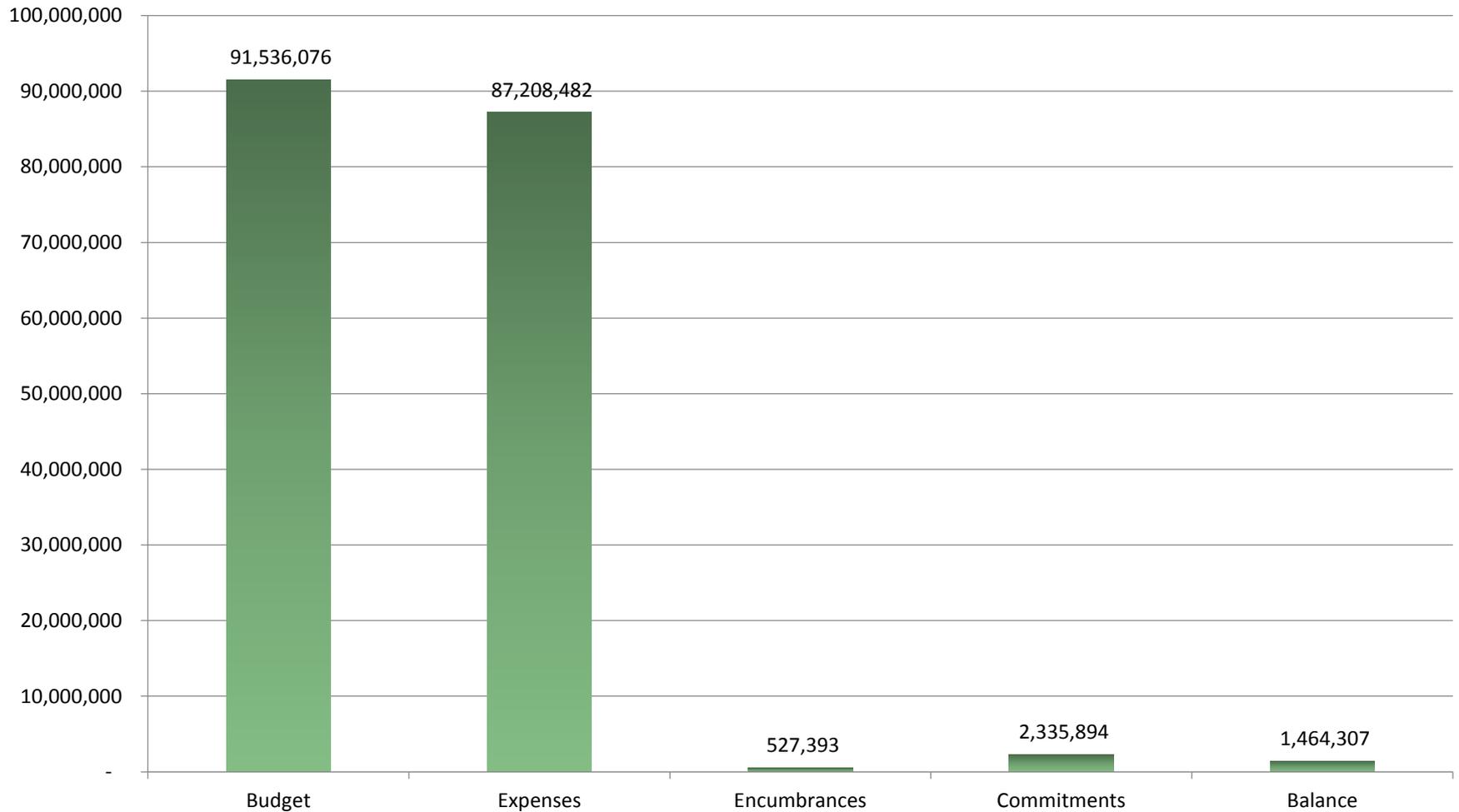
		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Procurement</b>							
2416	Furniture, Fixtures, & Equipment	On-Going	5,035,059	4,063,054	-	-	972,005
2364	IT	On-Going	2,458,967	2,118,017	162,566	-	178,384
	Total Procurement		7,494,026	6,181,071	162,566	-	1,150,389
<b>Other</b>							
2428	Unallocated/Contingency Funds		225,242	-	-	1,600	223,642
<b>Grand Total</b>			<b>91,536,076</b>	<b>87,208,482</b>	<b>527,393</b>	<b>2,335,894</b>	<b>1,464,307</b>

\* Fiscal Year End Numbers Not Finalized



# Merritt College

2006 through June 30, 2016\*



\* Fiscal Year End Numbers Not Finalized



# District-Wide

(Laney, Merritt, Alameda, Berkeley, & DAC)

## 2006 through June 30, 2016\*

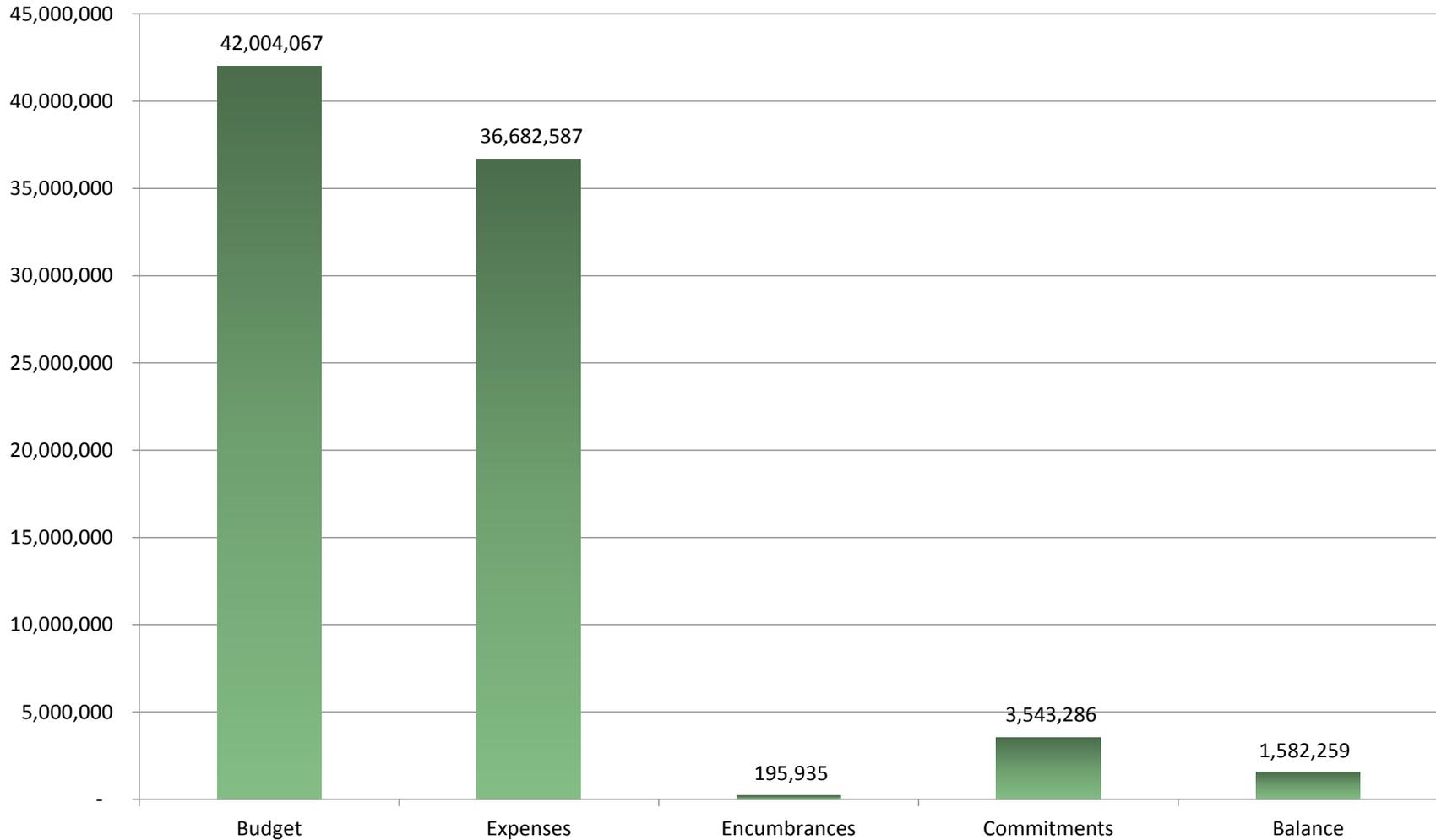
		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Capital Projects</b>							
2433	Solar/Sustainability	On-Going	1,692,543	65,533	6,205	1,620,805	-
Total Capital Projects			1,692,543	65,533	6,205	1,620,805	-
<b>Modernization Projects</b>							
2325	Elevator Upgrades	On-Going	250,000	26,539	-	-	223,461
2326	Lighting	Complete	518,690	518,690	-	-	-
2328	Security	Complete	6,069,398	6,156,367	-	(86,969)	-
2334	Signage	On-Going	2,930,500	1,870,827	6,065	-	1,053,608
2337	Recycling	Complete	299,669	283,830	-	-	15,839
2340	Paving & Parking Meters	Complete	1,584,914	1,584,914	-	-	-
2344	Renewable Energy	Complete	2,146,450	2,146,450	-	-	-
2351	Water Fountains	Complete	455,004	455,004	-	-	1
2363	Facility Master Planing	Complete	100,000	87,388	-	-	12,612
2368	Smart Classrooms	On-Going	9,868,141	8,378,723	-	1,283,151	206,267
2378	Library Technology	Complete	275,000	248,532	-	-	26,468
2429	District-Wide Emergency Blue Phones	On-Going	300,000	39,550	-	260,450	-
2430	ADA Upgrade Studies & Assessment for COA & Merritt	Complete	250,000	1,736	119,955	128,309	-
2435	Access Control & Motion	On-Going	440,000	38,750	63,710	337,540	-
2704	District-wide Athletic Fields Renovations	Complete	2,305,650	2,280,634	-	-	25,016
Total Modernization Projects			27,793,416	24,117,935	189,730	1,922,481	1,563,270
<b>Procurement</b>							
2357	IT Infrastructure	On-Going	12,000,000	11,981,011	-	-	18,989
2379	Moodle	Complete	83,103	83,103	-	-	(0)
2380	Financial Aid System	Complete	435,005	435,005	-	-	-
Total Procurement			12,518,108	12,499,119	-	-	18,989
<b>Grand Total</b>			<b>42,004,067</b>	<b>36,682,587</b>	<b>195,935</b>	<b>3,543,286</b>	<b>1,582,259</b>

\* Fiscal Year End Numbers Not Finalized



## District-Wide (Laney, Merritt, Alameda, Berkeley, & DAC)

### 2006 through June 30, 2016\*



\* Fiscal Year End Numbers Not Finalized



## District-Wide Capital and Modernization Projects

### 2006 through June 30, 2016\*

#### Capital Projects by College

	Budget	Expenses	Encumbrances	Commitments	Balance
Berkeley City College	11,547,330	4,424,064	1,181,358	5,941,907	0
College of Alameda	38,103,948	1,858,159	19,399	36,226,390	-
Laney College	62,441,956	25,268,621	4,379,667	32,793,659	9
Merritt College	58,093,634	55,412,255	351,736	2,329,644	0
District-Wide	1,692,543	65,533	6,205	1,620,805	-
<b>Total Capital Projects</b>	<b>171,879,411</b>	<b>87,028,631</b>	<b>5,938,365</b>	<b>78,912,406</b>	<b>9</b>

#### Modernization Projects District-Wide

	Budget	Expenses	Encumbrances	Commitments	Balance
Berkeley City College	10,803,311	9,726,744	-	1,051,986	24,581
College of Alameda	28,237,976	24,523,672	13,591	3,453,727	246,986
Laney College	66,705,559	48,645,394	1,068,310	16,727,519	264,336
Merritt College	25,723,174	25,615,157	13,092	4,650	90,276
District Administration Center	10,161,743	9,095,322	-	889,519	176,902
District-Wide	27,793,416	24,117,935	189,730	1,922,481	1,563,270
<b>Total Modernization Projects</b>	<b>169,425,179</b>	<b>141,724,224</b>	<b>1,284,722</b>	<b>24,049,880</b>	<b>2,366,352</b>

\* **Fiscal Year End Numbers Not Finalized**



## Total Recap for Furniture, Fixtures, & Equipment and IT/Computers 2006 through June 30, 2016\*

	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Procurement</b>					
Berkeley City College					
Furniture, Fixtures, & Equipment	1,432,433	1,432,433	-	-	-
IT Computers	1,634,943	976,486	-	-	658,457
	3,067,376	2,408,919	-	-	658,457
College of Alameda					
Furniture, Fixtures, & Equipment	4,080,408	2,572,748	282,963	-	1,224,697
IT Computers	2,872,879	477,769	549,914	-	1,845,196
	6,953,287	3,050,517	832,877	-	3,069,893
Laney College					
Furniture, Fixtures, & Equipment	7,246,072	6,649,419	39,208	557,445	-
IT Computers	5,008,796	3,365,103	-	-	1,643,693
	12,254,868	10,014,522	39,208	557,445	1,643,693
Merritt College					
Furniture, Fixtures, & Equipment	5,035,059	4,063,054	-	-	972,005
IT Computers	2,458,967	2,118,017	162,566	-	178,384
	7,494,026	6,181,071	162,566	-	1,150,389
District Administration					
Furniture, Fixtures, & Equipment	2,759,278	1,829,366	63,634	5,000	861,277
District-Wide					
IT Infrastructure	12,518,108	12,499,119	-	-	18,989
<b>Total Procurement</b>	<b>45,046,943</b>	<b>35,983,514</b>	<b>1,098,285</b>	<b>562,445</b>	<b>7,402,699</b>

\* Fiscal Year End Numbers Not Finalized



## District Administration Center (DAC)



## What's Happening





## District Administration Center (DAC)

2006 through June 30, 2016\*

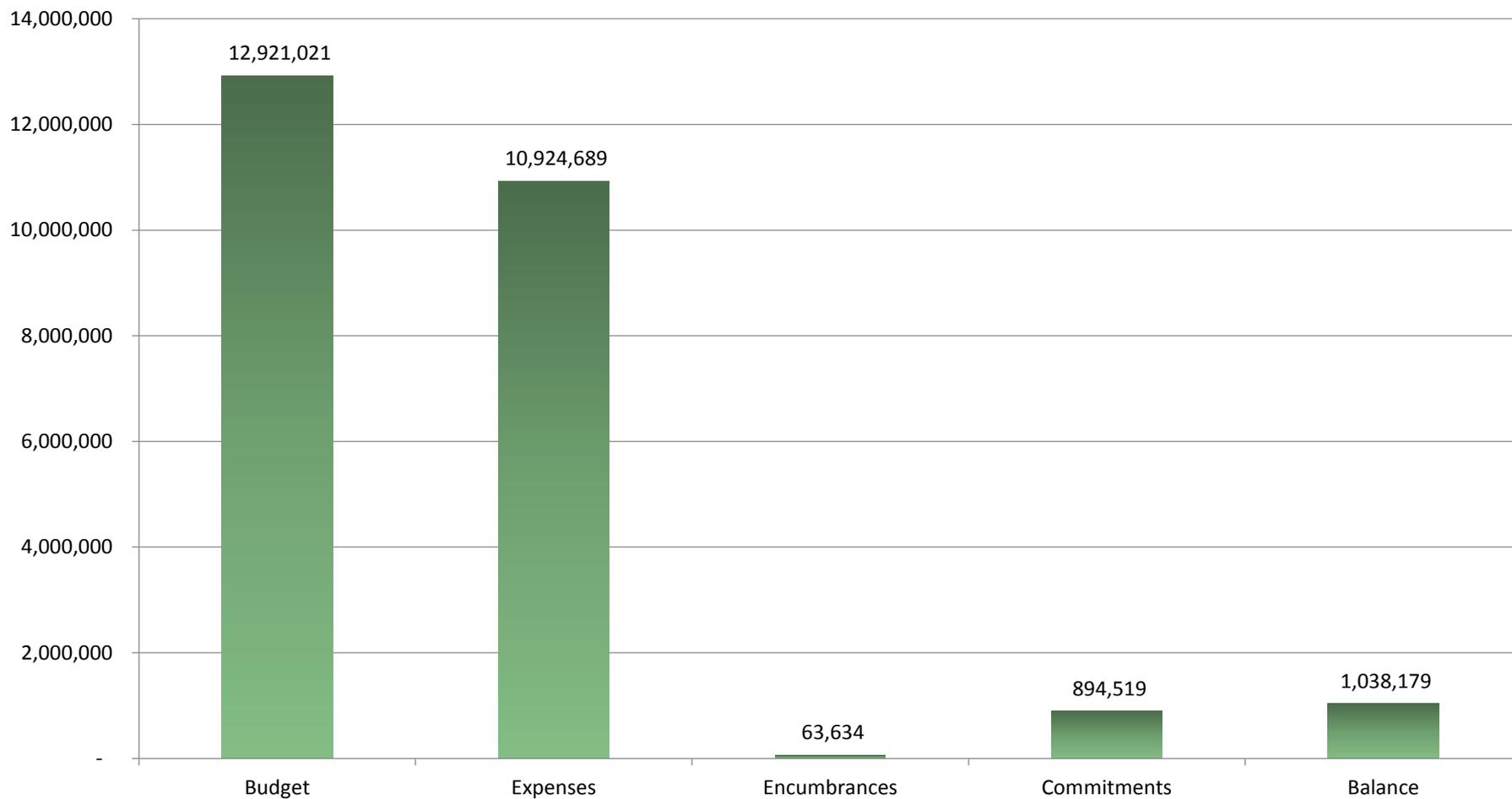
		Current Status	Budget	Expenses	Encumbrances	Commitments	Balance
<b>Modernization Projects</b>							
2321	District Office Renovation	Complete	1,853,494	1,853,494	-	-	(0)
2349	Emergency Generators	On-Going	441,421	268,141	-	-	173,280
2359	HVAC for main District Office	Complete	1,446,376	1,446,376	-	-	0
2346	Add'l Space for IT	On-Going	30,931	10,481	-	20,450	-
2443	IT Manged Print	On-Going	51,000	-	-	51,000	-
2449	IT Time and Labor	On-Going	818,069	-	-	818,069	-
2434	DAC Service Centers	Complete	3,534,117	3,534,117	-	-	-
2343	Sidewalks & International Modulares	Complete	1,619,245	1,619,245	-	-	0
2458	IT Cloud & Virtualization	On-Going	300,000	296,379	-	-	3,621
2417	DAC Modular Purchase	Complete	67,090	67,090	-	-	1
Total Modernization Projects			10,161,743	9,095,322	-	889,519	176,902
<b>Procurement</b>							
2418	Furniture, Fixtures, & Equipment	On-Going	2,759,278	1,829,366	63,634	5,000	861,277
<b>Grand Total</b>			<b>12,921,021</b>	<b>10,924,689</b>	<b>63,634</b>	<b>894,519</b>	<b>1,038,179</b>

\* Fiscal Year End Numbers Not Finalized

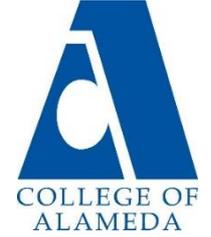


## District Administration Center (DAC)

2006 through June 30, 2016\*



\* Fiscal Year End Numbers Not Finalized



# Measure A Bond Program Management



## What's Happening





# Overhead

## Detail of Expenses

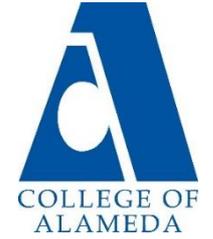
2006 through June 30, 2016\*

Overhead	Expenses
Scheduling	370,572
Program Mgmt	1,120,940
Design Mgmt	479,649
Legal	1,531,474
Salaries	8,232,047
Certified Payroll Compliance **	974,957
Special Reporting	356,663
Other Contracted Services*	<u>935,152</u>
<b>Total Overhead</b>	<b><u>14,001,455</u></b>

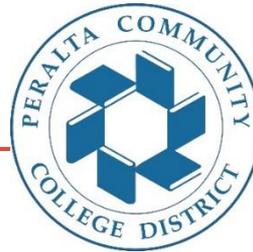
\*Outreach for Small Local Business Enterprises and Small Emerging Local Business Enterprises in the Districts market area, Special Reporting, Inspections, Public Communications, etc...

\*\* A Journal Entry will be created to have the fees offset to the projects.

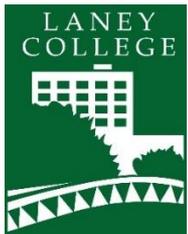
\* ***Fiscal Year End Numbers Not Finalized***



# Overall Recap



## By Activities





# Measure A Capital Outlay Summary

2006 though June 30, 2016\*

	Budget	Expenses	Encumbrances	Commitments	Available Budget
<b>Capital Projects</b>					
Berkeley City College	11,547,330	4,424,064	1,181,358	5,941,907	0
College of Alameda	38,103,948	1,858,159	19,399	36,226,390	-
Laney College	62,441,956	25,268,621	4,379,667	32,793,659	9
Merritt College	58,093,634	55,412,255	351,736	2,329,644	0
District-Wide	1,692,543	65,533	6,205	1,620,805	-
<b>Total Capital Projects</b>	<b>171,879,411</b>	<b>87,028,631</b>	<b>5,938,365</b>	<b>78,912,406</b>	<b>9</b>
<b>Modernization Projects</b>					
Berkeley City College	10,803,311	9,726,744	-	1,051,986	24,581
College of Alameda	28,237,976	24,523,672	13,591	3,453,727	246,986
Laney College	66,705,559	48,645,394	1,068,310	16,727,519	264,336
Merritt College	25,723,174	25,615,157	13,092	4,650	90,276
District Administration	10,161,743	9,095,322	-	889,519	176,902
District -Wide	27,793,416	24,117,935	189,730	1,922,481	1,563,270
<b>Total Modernization Projects</b>	<b>169,425,179</b>	<b>141,724,224</b>	<b>1,284,722</b>	<b>24,049,880</b>	<b>2,366,352</b>
<b>Procurement</b>					
Berkeley City College	3,067,376	2,408,919	-	-	658,457
College of Alameda	6,953,287	3,050,517	832,877	-	3,069,893
Laney College	12,254,868	10,014,522	39,208	557,445	1,643,693
Merritt College	7,494,026	6,181,071	162,566	-	1,150,389
District Administration	2,759,278	1,829,366	63,634	5,000	861,277
District -Wide	12,518,108	12,499,119	-	-	18,989
<b>Total Procurement</b>	<b>45,046,943</b>	<b>35,983,514</b>	<b>1,098,285</b>	<b>562,445</b>	<b>7,402,699</b>
<b>Other*</b>					
College of Alameda	836,940	-	-	-	836,940
Laney College	17,781	17,781	-	-	-
Merritt College	225,242	-	-	1,600	223,642
District -Wide	17,502,142	17,358,905	-	86,969	56,268
<b>Total Other</b>	<b>18,582,105</b>	<b>17,376,686</b>	<b>-</b>	<b>88,569</b>	<b>1,116,850</b>
<b>Total</b>	<b>404,933,638</b>	<b>282,113,055</b>	<b>8,321,373</b>	<b>103,613,300</b>	<b>10,885,910</b>
Interest	(805,959)	-	-	-	(805,959)
Contingency Reserve	-	-	-	-	-
<b>Grand Total</b>	<b>404,127,679</b>	<b>282,113,055</b>	<b>8,321,373</b>	<b>103,613,300</b>	<b>10,079,951</b>

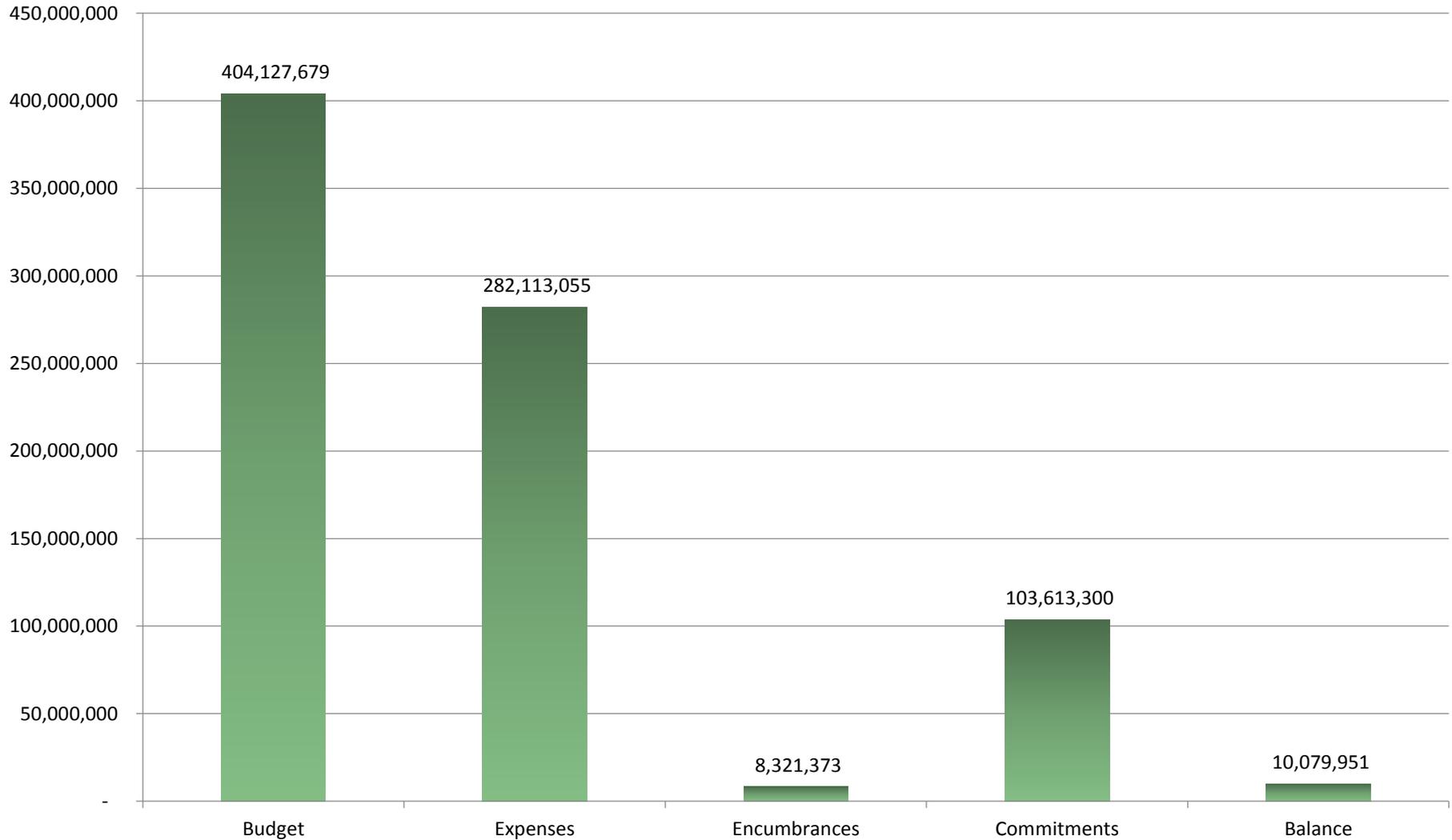
\* Fiscal Year End Numbers Not Finalized

\* Other includes Unallocated Funds, Bond Overhead, DistrictWide Solar/Sustainability, & Acquisition Due Diligence



# Measure A Capital Outlay Summary

2006 through June 30, 2016\*



\* Fiscal Year End Numbers Not Finalized



# Measure A Bond - Financial Audit Report

*Unqualified Opinion of the Independent Auditors (VTD)*

as of June 30, 2016\*

The 2015 Fiscal Year Independent Auditor's Report is Board Accepted January 26, 2016.



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

VALUE THE DIFFERENCE

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees and  
Independent Citizens' Oversight Committee  
Peralta Community College District  
Oakland, California

### Report on the Financial Statements

We have audited the accompanying financial statements of Peralta Community College District (the District), Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006), as of and for the year ended June 30, 2015, and the related notes to the financial statements, as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006) of the District at June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure A Bonds' Fund specific to Measure A General Obligation Bonds' Fund, Election 2006, and are not intended to present fairly the financial position and changes in financial position of the District in accordance with accounting principles generally accepted in the United States of America.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2015, on our consideration of the District's Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006) 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* in considering the District's Measure A General Obligation Bonds' Fund (Measure A Bonds' Fund, Election 2006) internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vavrinek, Trine, Day & Co. LLP*

Rancho Cucamonga, California  
December 22, 2015



# Measure A Bond - Performance Audit Report

*Unqualified Opinion of the Independent Auditors (VTD)*

**as of June 30, 2016\***

The 2015 Fiscal Year Independent Auditor's Report is Board Accepted January 26, 2016.



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

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## INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Board of Trustees and  
Independent Citizens' Oversight Committee  
Peralta Community College District  
Oakland, California

We were engaged to conduct a performance audit of Peralta Community College District (the District) Proposition 39 Measure A General Obligation Bonds' Fund (the Measure A Bonds' Fund) for the year ended June 30, 2015.

We conducted this performance audit in accordance with the standards applicable to performance 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 sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended the Proposition 39 Measure A General Obligation Bonds' Fund only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

*Vavrinek, Trine, Day & Co. LLP*

Rancho Cucamonga, California  
December 22, 2015