

CHAFFEY COMMUNITY COLLEGE DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE L, MARCH 2002 AND
MEASURE P, NOVEMBER 2018
PERFORMANCE AUDIT
FISCAL YEAR ENDED JUNE 30, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com

CHAFFEY COMMUNITY COLLEGE DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE L, MARCH 2002 AND MEASURE P, NOVEMBER 2018
PERFORMANCE AUDIT

TABLE OF CONTENTS

JUNE 30, 2025

INDEPENDENT AUDITORS' REPORT	1
BACKGROUND INFORMATION	2
OBJECTIVES	2
SCOPE OF THE AUDIT	3
PROCEDURES PERFORMED	3
CONCLUSION	4



INDEPENDENT AUDITORS' REPORT

Board of Trustees
The Citizens' Oversight Committee
Chaffey Community College District
Rancho Cucamonga, CA

We have conducted a performance audit of the Chaffey Community College District (District), Measure L, March 2002 and Measure P, November 2018 bond funds for the fiscal year ended June 30, 2025.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page two of this report which includes determining the District's compliance with the performance requirements for Proposition 39 Measure L, March 2002 and Measure P, November 2018 bond funds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the District expended Measure L, March 2002 and Measure P, November 2018 bond funds for the fiscal year ended June 30, 2025, only for the specific projects developed by the District's Board of Trustees, and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

CliftonLarsonAllen, LLP

Ontario, California
February 2, 2026

CHAFFEY COMMUNITY COLLEGE DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE L, MARCH 2002 AND MEASURE P, NOVEMBER 2018
PERFORMANCE AUDIT

JUNE 30, 2025

BACKGROUND INFORMATION

In November 2000, the voters of the State of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges, under certain circumstances and subject to certain conditions.

In March 2002, a general obligation bond proposition (Measure L, March 2002) of the District was approved by the voters of the District. Measure L, March 2002 authorized the District to issue up to \$230 million of general obligation bonds to finance various capital projects, and related costs, as specified in the bond measure provisions.

In November 2018, a general obligation bond proposition (Measure P, November 2018) of the District was approved by the voters of the district. Measure P, November 2018 provides the district with \$700 million to add an additional campus, construct new buildings and make improvements to the aging infrastructure.

Pursuant to the requirements of Proposition 39 and related State legislation, the Board of Trustees of the District established a Citizens' Oversight Committee and appointed its members. The principal purpose of the Citizens' Oversight Committee, as set out in State law, is to inform the public as to the expenditures made using the proceeds of the bonds issued pursuant to the Measure L, March 2002 and Measure P, November 2018 bond authorization. The Citizens' Oversight Committee is required to issue at least one report annually as to its activities and findings.

Section 1(b)(3)(C) of Article XIII A of the California Constitution requires the District to conduct an annual independent performance audit to ensure that the proceeds of the bonds deposited into the Bond Building Funds have been expended only for the authorized bond projects.

OBJECTIVES

The objectives of our performance audit for the fiscal year ended June 30, 2025 were to:

- Determine the expenditures charged to the District's Measure L, March 2002 and Measure P, November 2018 bond funds.
- Determine whether expenditures charged to the Measure L, March 2002 and Measure P, November 2018 bond funds have been made in accordance with the bond project list developed by the District's Board of Trustees, approved by the voters, through the approval of Measure L in March 2002 and the approval of Measure P in November 2018.
- Determine that amounts expended on salaries and benefits were only to the extent employees perform work associated with the Measure L, March 2002 and Measure P, November 2018 projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CHAFFEY COMMUNITY COLLEGE DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE L, MARCH 2002 & MEASURE P, NOVEMBER 2018
PERFORMANCE AUDIT

JUNE 30, 2025

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2024 to June 30, 2025. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources, other than the proceeds of the bonds, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2025 were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

- We identified the expenditures charged to the general obligation bonds proceeds by obtaining the general ledger and project listing for the Measure L, March 2002 and the Measure P, November 2018 Bond Building Funds. The District expended \$1,805,306 of Measure L, March 2002 Bond Building Funds and expended \$55,187,068 of Measure P, November 2018 Bond Building Funds for the fiscal year ended June 30, 2025.
- We haphazardly selected a sample of expenditures for supplies, services and capital outlay considering all projects for Measure L, March 2002 and Measure P, November 2018 Bond Building Funds for the fiscal year ended June 30, 2025.

We tested 17 non-salary expenditures totaling \$1,548,368 which is 85.8% of total non-salary expenditures of \$1,805,306 for the Measure L, March 2002.

We tested 53 non-salary expenditures totaling \$32,509,177, which is 59.3% of total non-salary expenditures of \$54,825,525 for the Measure P, November 2018.

- We reviewed the actual invoices and supporting documentation to determine that expenditures charged to projects were:
 - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
 - Supported by proper bid documentation, as applicable;
 - Properly expended on the authorized bond projects as listed on the voter-approved bond project lists.
- Our testing of expenditures of the \$361,543 for salaries and benefits included an analysis of the employees charged to the Measure P, November 2018.
 - We reviewed the payroll expenditure activity and job descriptions to determine that the amounts expended on salaries and benefits were only to the extent employees perform work associated with the Measure P, November 2018 bond project as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CHAFFEY COMMUNITY COLLEGE DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE L, MARCH 2002 AND MEASURE P, NOVEMBER 2018
PERFORMANCE AUDIT

JUNE 30, 2025

CONCLUSION

The results of our test indicated that, in all significant respects, the District has properly accounted for the expenditures made from Measure L, March 2002 and Measure P, November 2018 Bond Building Funds and that such expenditures were made for authorized bond projects. Further, it was noted that the Measure P, November 2018 Bond Building Funds was used for salaries and benefits only to the extent allowable.

