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**SHASTA-TEHAMA-TRINITY JOINT
COMMUNITY COLLEGE DISTRICT
MEASURE H GENERAL OBLIGATION BONDS**

PERFORMANCE AUDIT

June 30, 2025

**SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT
MEASURE H GENERAL OBLIGATION BONDS
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JUNE 30, 2025**

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Shasta-Tehama-Trinity Joint Community College District
Redding, California

We have conducted a performance audit of the Shasta-Tehama-Trinity Joint Community College District (the "District") Measure H General Obligation Bond Fund for the fiscal year then ended June 30, 2025.

The results of our tests indicated that, in all significant respects, the District expended Measure H General Obligation Bond funds for the year ended June 30, 2025 only for 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.

We conducted our performance audit in accordance with *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 on page 3 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure H General Obligation Bond Fund under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. 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.

CWDL, Certified Public Accountants

San Diego, California
December 3, 2025

BACKGROUND

**SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT
MEASURE H GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION
JUNE 30, 2025**

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the *Smaller Classes, Safer Schools and Financial Accountability Act*. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "*for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities*", upon approval by 55 percent of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establishes and appoints members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT MEASURE H GENERAL OBLIGATION BONDS

The Shasta-Tehama-Trinity Joint Community College District, California Election of General Obligation Bonds, Measure H were authorized at an election of the registered voters of the Shasta-Tehama-Trinity Joint Community College District held on November 8, 2016 at which more than fifty-five percent of the persons voting on the proposition voted to authorize the issuance and sale of \$139,000,000 principal amount of general obligation bonds of the District. The Bonds are being issued to finance the acquisition, construction and modernization of certain District property and facilities. The Bonds are general obligations of the District, payable solely from *ad valorem* property taxes. A summary of the text of the ballot language was as follows:

"To improve college classrooms and facilities providing education and job training opportunities for students, local residents/ veterans, renovate and expand science, technology, engineering and math labs, training facilities and programs for fire, law enforcement, emergency medical, welding, manufacturing/automotive jobs, upgrade electrical systems, acquire, construct/repair classrooms, facilities, sites/equipment, shall Shasta-Tehama-Trinity Joint Community College District issue \$139,000,000 in bonds at legal rates, requiring citizens' oversight, independent audits, all funds used locally?"

**SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT
MEASURE H GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION
JUNE 30, 2025**

**SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT MEASURE H GENERAL
OBLIGATION BONDS, continued**

The District's Board of Trustees developed the following objectives for the Measure H Bonds:

- Improve college classrooms and other facilities serving students at all campuses throughout the District, including:
 - Construct a Regional Public Safety Training Facility to provide programs for Fire, Law Enforcement and EMT
 - Create a new Veterans Support Center and a Tehama Student Services Building
 - Construct a new training facility for Career Technical Education (CTE) including Advanced Manufacturing, Welding, Automotive/Diesel and Computer Science
 - Modernization of Existing Spaces
 - Instructional and Student Support Facilities Construction
 - Technology Upgrades
 - Health and Safety Improvements
 - Infrastructure Improvements

FURTHER SPECIFICATIONS

No Administrator Salaries: Proceeds from the sale of bonds authorized by this measure shall be used only for the construction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities or the acquisition or lease of real property for school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

PERFORMANCE AUDIT

**SHASTA-TEHAMA-TRINITY JOINT COMMUNITY COLLEGE DISTRICT
MEASURE H GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION
JUNE 30, 2025**

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure H General Obligation Bond funds for the year ended June 30, 2025 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure H General Obligation Bond project expenditures for the year ended June 30, 2025 (the "List"). The transactions represented \$15,706,713 in expenditures from July 1, 2024 through June 30, 2025.

METHODOLOGY

We performed the following procedures to the List of Measure H General Obligation Bond project expenditures for the year ended June 30, 2025:

- Verified the mathematical accuracy of the expenditures list.
- Reconciled the List to total bond expenditures as reported by the District in Measure H Bond Fund's audited financial statements for the year ended June 30, 2025.
- Selected a sample of expenditures totaling \$13,456,224 or 85.67% of total Measure H expenditures for the year ended June 30, 2025. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. We verified that the expenditures were for authorized projects, and were to repair, upgrade and construct facilities and expand college education centers.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District's expended Measure H General Obligation Bond funds for the 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.