

COLLEGE OF MARIN

CITIZENS' OVERSIGHT COMMITTEE MEETING AGENDA

January 28, 2014 – 4:00 to 5:30 p.m.
Kentfield Campus – Student Services Rm. #203 (SS A)

In compliance with the Americans with Disabilities Act, if you need special assistance to access the Citizens' Oversight Committee meeting or to otherwise participate at this meeting, including auxiliary aids or services, please contact Human Resources (415) 485-9340. Notification at least 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Citizens' Oversight Committee meeting.

| | | | |
|-------------------------------|--|---------|------------|
| 1. OPEN MEETING | Call to Order, Roll Call and Approval of Agenda. | 5 min. | Action |
| 2. MEMBERSHIP | Welcome and introductions, discuss expiring terms (Greg Nelson) | 10 min. | Discussion |
| 3. COMMENTS | Comments from public on non-agenda items | 5 min. | Discussion |
| 4. MINUTES | Approval of Minutes of September 24, 2013 Meeting | 2 min. | Action |
| 5. AUDITOR'S REPORT | Report from Independent Auditors (Jeff Jensen from Crowe Horwath) (6/30/13) | 10 min. | Discussion |
| 6. QUARTERLY REPORT | Review Quarterly Report through 9/30/2013 (Debra Mathau) | 15 min. | Discussion |
| 7. ANNUAL REPORT | Review of Citizen's Oversight Committee Annual Report to the Board of Trustees (Laura McCarty) Please note: approval of the annual report to the board requires the positive vote of a majority of the committee members. If you can't attend the meeting, please contact Maridel Barr maridel.barr@marin.edu | 15 min. | Discussion |
| 8. NEXT MEETING AGENDA & DATE | Tuesday, April 22, 2014 – 4:00 pm Regular Meeting <ul style="list-style-type: none"> • Audit ending 12/2013 • Quarterly Report ending 12/31/2013 Confirm April meeting date and discuss follow up agenda items. | 5 min. | Discussion |
| 9. ADJOURNMENT | | | Action |

Citizens' Oversight Committee agendas, minutes and special reports are available at <http://www.marin.edu/MeasureC/coc/index.htm>

**CITIZEN'S OVERSIGHT COMMITTEE MINUTES
DRAFT**

September 24, 2013

4:00 – 5:30 PM

Committee Members Present: John Hanley, Charlotte Kissling, Nancy McCarthy, Donna Bjorn, Susan Arati, Jeff Gunderson

Committee Members Absent: Paul Tandler, Doug Wilson

Others in Attendance: Greg Nelson, Laura McCarty, Don Flowers, Peggy Isozaki, Ken Brazzel, Maridel Barr, Brady Bevis, Alice Dieli

Meeting Minutes

Open Meeting

Committee Chair, John Hanley, called the meeting to order at 4:05 pm. Roll call was taken. Regarding non-agenda items, Brady Bevis commented that she is a candidate for College of Marin Board of Trustees. She announced her candidacy and listed some recent endorsements. M/s (Hanley/Kissling) made a motion to approve the agenda of September 24, 2013. The motion passed unanimously.

Minutes

M/s (Hanley/Kissling) made a motion to approve the minutes of April 23, 2013. The motion passed unanimously.

Orientation for new members

Greg Nelson, Interim Vice-President of Finance and Operations, reviewed the by-laws and the duties of the Citizen's Oversight Committee members. He noted that the two key duties of this committee are to inform the public as to the progress of the Measure C Bond building program and to review the expenditures through regular audits. The audits are done twice a year to verify compliance in spending with the language of the bond. The Annual Report to the Board of Trustees comes from this committee. Laura McCarty noted that in the past a committee member had written this report but, if no one is available, staff can write it for committee review, editing and approval.

John asked if we get matching funds from the state for the building program. Greg replied that in the past, the State had awarded funds for capital improvements but, have not done so for 7 or 8 years. Don Flowers noted that we got about \$100,000 recently for maintenance. However, a request to the Community College Chancellor's office to get money to maintain the new Academic Center was denied. The request was for about \$19 million. This year the State only issued bonds for about \$55 million dollars for capital construction. However, about \$3 billion dollars in requests for funds were made from Community Colleges across the state. John asked if the new Academic Center will add additional square footage to the campus. Laura responded that the Environmental Impact Report speaks to that. John also asked if the budget for maintenance has been increased since adding the new buildings. Don replied no but, we are looking to be more efficient with the staff we have. For example, we are looking into using lightweight vacuums which can be easily moved from place to place. Also, we are documenting what it takes to get things clean and we'll be able to present that data to the Board of Trustees. The Child Study Program had been in place but, now that it is housed in a separate building there are additional grounds to keep up. Greg Nelson pointed out that this issue is about deferred maintenance and total cost of ownership. Since the ballot proposition started in 2000, over 70% of all community college districts are overbuilt, due to the ability to put bond measures on the ballot.

Election

Donna Bjorn volunteered to serve as Vice-Chair on the committee. M/s Hanley/Arati made a motion to elect Donna. The motion passed unanimously.

Follow-up

Laura followed up on the committee's suggestion from last meeting to do outreach to the local community. The college ran "Pardon Our Dust" ads in the Marin IJ. Laura stated that she and Maridel walked door-to-door in local neighborhoods posting information at each residence and business. We send a weekly email update on construction activities to neighbors, and we hold a twice yearly modernization community forum. The next community forum is October 29th and will include a discussion on the use of historic columns in the new design. John thanked Laura for the expert coordination of the project and noted no traffic problems due to the construction. Laura noted that due to a rigorous pre-qualification process for the demolition contractor, we hired Silverado Construction and they did an excellent job for us. Susan Arati suggested communication to the student community about the construction could be improved. Laura noted that we now have two students on the Facilities Planning Committee to

help inform students and recently there was an Echo Times article on the building developments. She is open to suggestions on how to improve communication and Nancy McCarthy shared some communications ideas from the building program at her local elementary school. The question arose of whether we will finish within the budget. Laura referred to the next presentation on the Quarterly Report to show what has been spent and what reserves we expect.

Quarterly Report

Ken Brazzel of Jacobs Project Management reported on activities from March 1, 2013 through June 30, 2013. The four buildings demolished all had hazardous materials abated. We had eleven general contractors qualified, and seven good bids, all within budget. Wright Construction won the bid and excavation on the Academic Center is underway. There are a number of finished projects which still have some follow-up work going on in terms of furnishings, fixtures and equipment (FF&E). The Science Math Nursing building is completed and occupied. We continue to work on FF&E items but, are almost done. The Fine Arts mechanical room remediation was done this summer which improves access to systems for maintenance. In terms of the Fine Arts weatherization project, there were three proposals to deal with water blowing into the building. All were over budget so we broke the work into 3 packages. However, we can only fund the first floor package. This work will be done over the Christmas break.

ADA upgrades are currently in design for Fusselman Hall, Learning Resource Center and Student Services building.

Charlotte Kissling asked if Mark Caveneros is putting together a master landscape design for the campus. Laura said there is a modest budget to do a little but, not enough to create a comprehensive landscape master plan.

Jeff Gunderson asked why the library was not upgraded. Laura responded that it was not prioritized high enough when the initial list of bond projects were determined. The needs on campus were identified at around \$350 million and the Bond measure only \$249 million.

Ken continued that the new Academic Center is just getting started and likely will be open by summer of 2015.

Susan asked what the plans are for Austin Science Center. Ken responded that the Board of Trustees has to make a decision on this and the earliest anything could happen would be 2015 as people moved out of the demolished buildings are housed there.

John asked about the Child Study Center (CSC) change orders being over 10%. Laura replied that they had originally asked the Board for \$4.5 million dollars to build the CSC but, the board had cut it to \$3.4 million. Then over time they found that this was not realistic. Factors contributing to the overrun included the soil conditions and schedule constraints of the clapper rail mating season. There were more site issues including a bus stop and a pedestrian bridge. They had to drill a hole for data services to bring the internet over from PE building. In the end, they built it for under the original \$4.5 million dollar estimate.

Susan asked what the item "projected interest" refers to. Laura stated this is additional bond money from interest earned.

Next Meeting Agenda & Date (4:00 pm, Tuesday, January 28, 2014)

M/s (McCarthy/Arati) made a motion to adjourn the meeting. Motion carried unanimously and meeting was adjourned at 5:30 pm.

MARIN COMMUNITY COLLEGE DISTRICT

Application for Measure C Citizens Oversight

Please complete this application and attach a letter of interest (not to exceed three pages). If you wish to include letters of support, please attach no more than two letters. Please return your application packet to the Board of Trustees c/o the Department of Modernization, College of Marin, 835 College Avenue, Kentfield, CA 94904. Applications must be received no later than March 31, 2014

Name: _____

Address: _____

Phone: _____

E-mail _____

Current Occupation: _____

Please indicate the Citizens Oversight Committee position for which you wish to be considered:

- Individual active in a business organization representing the business community located in the District
Organization: _____
- Individual active in a senior citizens' organization
Organization: _____
- Individual active in a bona fide taxpayers' organization
Organization: _____
- Individual who is enrolled and active in a community college support group such as student government
Organization: _____
- Individual who is active in a support organization for College of Marin, such as a foundation
Organization: _____
- Individual who represents the community at large (must appoint a minimum of two).

Signature _____ Date: _____

PLACE HOLDER FOR QUARTERLY REPORTS

Electronic copies of the quarterly Reports through 09/30/2013 were sent to Citizens' Oversight Committee Members and in-house staff. Additional hard copies will be available at the meeting. Please let me know if you did not receive an electronic copy.

**MARIN COMMUNITY COLLEGE DISTRICT
MEASURE C BOND CITIZENS' OVERSIGHT COMMITTEE**

**Annual Report
For The Period Ending June 30, 2013**

Description of Measure C

On November 2, 2004, voters in Marin County approved Measure C which provided \$249.5 million in funding to update, modernize, and retrofit the Marin Community College District serving County residents at the College of Marin Kentfield and Indian Valley Campuses.

Measure C Bond Citizens' Oversight Committee

As provided in Education Code Section 15278, a Citizens' Oversight Committee was formed by the Community College District's Board of Trustees on February 8, 2005. The committee is composed of members that represent student government, the business community, a senior citizen organization, taxpayer association, college support organizations and the community at large. The role of the committee is to inform the public concerning the District's expenditure of revenues received from the sale of bonds authorized by the voters in the November 2004 general election. In particular, the committee is providing oversight ensuring that:

1. Bond proceeds are expended only for construction, reconstruction, rehabilitation or replacement of College facilities in compliance with the projects listed in the Measure C ballot language; and that
2. No funds are used for teacher or administrator salaries or for other college operating expenses.

To carry out its role, the Citizens' Oversight Committee may:

1. Receive and review copies of the annual independent performance audit conducted to ensure that the bond revenue has been expended only on the specific projects listed in the bond proposition;
2. Receive and review copies of the annual independent financial audit of the bond revenue;
3. Inspect college facilities and grounds to ensure that the bond revenue is expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution;
4. Receive and review copies of deferred maintenance proposals or plans developed by the district; and
5. Review efforts by the district to maximize bond revenues by implementing various cost saving measures.

Two new members joined the committee in fall 2013 with terms expiring in May 2015. In May 2013, terms expired for three members of the Committee.

Meetings

Since its formation in February 2005 (to the end of this reporting period), the committee has met 28 (twenty-eight) times. Minutes of the meetings are posted on the District website and are available to the public. Locations of meetings are announced in advance through the publication of the individual agenda and posted on the District website. The committee meetings are typically held at the Kentfield Campus.

During the reporting period (July 1, 2012– June 30, 2013), the Citizens' Oversight Committee met on three occasions (September 11, 2012; January 29, 2013; and April 23, 2013). The committee heard several reports from staff on the bond's planning, design and construction activities, including an update on LEED processes for the bond program.

Major Bond Activity July 1, 2012 – June 30, 2013

- Under the leadership of Director of Modernization, Laura McCarty and the program management team from Jacobs Management continued their oversight of all bond projects, including fiscal management; scheduling; construction management; and reporting.
- During this fiscal year the District completed construction on two major building projects; the Science-Math-Nursing Building and Performing Arts remodel and Dance & Gallery addition, as well as the Child Study Center and Austin swing space. Site preparation began for the new Academic Center.
- In fall 2012, and again in spring 2013, the District convened a pair of community forums to inform the public of the program's progress.

Audit Results

The accounting firm of Crowe Horwath LLP conducted a performance audit for the year ended June 30, 2013. The firm found that the results of the tests indicated that, in all significant respects, the district expended Measure C General Obligation Bond funds for the year ended June 30, 2013 only for the specific projects developed by the District's Governing Board and approved by the voters in accordance with the requirements of Proposition 39.

The methodology included selecting a sample of 100 expenditures totaling \$14,983,126. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The firm verified that the expenditures were for authorized projects and were to construct, upgrade, and improve classrooms and school facilities, renovate restrooms and plumbing, upgrade electrical systems, improve student access to computers and technology, replace heating and air conditioning systems or to make health and safety improvements.

Conclusion

The committee is satisfied with the results of the District's efforts on the Measure C bond program for the time period July 1, 2012 to June 30, 2013.

More detailed information about the College District's bond projects, timelines, and expenditures-to-date is available on the District's web page: www.marin.edu. From the first page, under "About the College" click on "Measure C Updates" and "Citizen's Oversight Committee" where you will find minutes, agendas and reports considered by the Citizens' Oversight Committee. Measure C Updates allows you to view the bond project lists and other bond-related information. If you have questions or concerns, please contact the Citizens' Oversight Committee c/o Maridel Barr at 415-485-9518, e-mail Maridel.Barr@marin.edu.

The College of Marin Citizens' Oversight Committee invites community members to attend its meetings held at the College of Marin, Kentfield, CA 94904. All meetings are open to the public; meeting dates, locations and agendas are posted on the District web site.

Measure C Citizens' Oversight Committee appointments during the reporting period:

Terms expiring May 2013:

Ted Bright
Charlotte Kissling
Donna Reeve

Terms expiring May 2014:

John Hanley
Donna Bjorn
Paul Tandler
Nancy McCarthy
Doug Wilson

MARIN COMMUNITY COLLEGE DISTRICT
Novato, California

MEASURE C
GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2013

MARIN COMMUNITY COLLEGE DISTRICT
MEASURE C GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2013

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REPORT OF INDEPENDENT AUDITORS

Citizens' Bond Oversight Committee for
Measure C, and the Board of Trustees
Marin Community College District
Novato, California

We have conducted a performance audit of the Marin Community College District (the "District"), Measure C General Obligation Bond funds for the year ended June 30, 2013.

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 the findings and 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 C General Obligation Bonds 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 Marin Community College 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 Marin Community College 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 control.

The results of our tests indicated that, in all significant respects, Marin Community College District expended Measure C General Obligation Bond funds for the year ended June 30, 2013 only for the specific projects developed by the District's Governing Board 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.



Crowe Horwath LLP

Sacramento, California
December 3, 2013

MARIN COMMUNITY COLLEGE DISTRICT
MEASURE C GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

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% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint 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.

MARIN COMMUNITY COLLEGE DISTRICT, MEASURE C GENERAL OBLIGATION BONDS

The Marin Community College District, Marin County, California Election of 2004 General Obligation Bonds, Measure C were authorized at an election of the registered voters of the Marin Community College District held on November 2, 2004 at which more than fifty-five percent of the persons voting on the proposition voted to authorize the issuance and sale of \$249,500,000 principal amount of general obligation bonds of the District. The Bonds are being issued to finance the construction, rehabilitation 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 repair and rehabilitate school buildings for student health and safety, qualify for State matching funds, upgrade inadequate plumbing, electrical, heating and ventilation systems, renovate restrooms, repair deteriorating roofs, repair dry rot, upgrade fire safety systems, provide needed classrooms and make other improvements to school sites and buildings, shall Marin Community College District issue \$249,500,000 of bonds at any legally authorized interest rates, with annual audits and citizens oversight"

MARIN COMMUNITY COLLEGE DISTRICT
MEASURE C GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure C General Obligation Bond funds for the year ended June 30, 2013 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 C General Obligation Bond project expenditures for the year ended June 30, 2013 (the "List"). A total of \$29,286,221 in expenditures from July 1, 2012 through June 30, 2013 were identified.

METHODOLOGY

We performed the following procedures to the List of Measure C General Obligation Bond project expenditures for the year ended June 30, 2013:

- Interviewed District management related to controls over planning, bidding, contracting, expenditure of bond funds and financial reporting have been put in place and are working as documented.
- Documented District procedures and controls over planning, bidding, contracting, expenditure of bond funds and financial reporting.
- Performed test to determine that the District controls over planning, bidding, contracting, expenditure of bond funds and financial reporting have been put in place and are working as documented.
- Verified the mathematical accuracy of the expenditures list.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2013, presented as the Building Fund.
- Selected a sample of 100 expenditures totaling \$14,983,126 from Measure C. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. Verified that the expenditures were for authorized projects, and were to construct, upgrade, and improve classrooms and school facilities, renovate restrooms and plumbing, upgrade electrical systems, improve student access to computers and technology, replace heating and air conditioning systems or to make health and safety improvements.

CONCLUSION

The results of our tests indicated that, in all significant respects, Marin Community College District expended Measure C General Obligation Bond funds for the year ended June 30, 2013 only for the specific projects developed by the District's Governing Board 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.

MARIN COMMUNITY COLLEGE DISTRICT
EXPENDITURES TESTED
July 1, 2012 through June 30, 2013

| Warrant Number | Warrant Date | Description | Amount |
|-------------------|--------------------|---|-----------|
| 154242 | August 7, 2012 | JL Modular, Inc. | \$ 68,432 |
| 154237 | August 7, 2012 | EADOC, LLC | 10,075 |
| 154327 | August 13, 2012 | Radixos | 30,448 |
| 154362 | August 14, 2012 | Lathrop Construction Associates, Inc. | 843,218 |
| 154361 | August 14, 2012 | Lathrop Construction Associates, Inc. | 93,689 |
| 154433 | August 20, 2012 | Swinerton Management & Consulting, Inc. | 8,924 |
| 154483 | August 24, 2012 | Ellucian Company LP | 14,985 |
| 154457 | August 24, 2012 | Ad instruments | 51,639 |
| 156504 | August 24, 2012 | Midstate Construction Corp. | 574,942 |
| 154641 | September 4, 2012 | TLCD Architecture | 155,494 |
| 154615 | September 5, 2012 | Allied Electronics, Inc. | 21,876 |
| 154975 | September 17, 2012 | Hardison, Komatsu, Ivelich | 25,600 |
| 155092 | September 25, 2012 | Lathrop Construction Associates, Inc. | 154,845 |
| 155060 | September 25, 2012 | 4Leaf, Inc. | 53,825 |
| 155098 | September 25, 2012 | Geotech Utility Locating | 1,015 |
| 155104 | September 25, 2012 | JH Technologies, Inc. | 164,458 |
| 155134 | September 26, 2012 | NETVAD, Inc. | 164,290 |
| 155286 | October 2, 2012 | Keenan & Associates | 5,773 |
| 155353 | October 2, 2012 | Statewide Educational Wrap | 82,569 |
| 155278 | October 2, 2012 | Fisher Scientific Inc. | 10,106 |
| 155298 | October 2, 2012 | Midstate Construction Corp. | 658,238 |
| 155477 | October 8, 2012 | Noll & Tam Architects & Planners | 72,884 |
| 155502 | October 8, 2012 | TLCD Architecture | 152,286 |
| 155570 | October 10, 2012 | ED2 International Architect | 246,192 |
| 155574 | October 10, 2012 | eUnisol | 14,864 |
| 155594 | October 16, 2012 | Jeff Luchetti Construction | 84,550 |
| 155600 | October 16, 2012 | Lathrop Construction Associates, Inc. | 1,384,539 |
| 155703 | October 19, 2012 | Jeff Luchetti Construction | 8,311 |
| 155755 | October 22, 2012 | TLCD Architecture | 152,286 |
| 155704 | October 23, 2012 | JL Modular, Inc. | 313,939 |
| 155855 | October 29, 2012 | Ninyo and Moore | 13,616 |
| 156033 | November 1, 2012 | Pasco Scientific Co. | 94,194 |
| 159561 | November 11, 2012 | Jacobs Project Management Co. | 630 |
| 156095 | November 13, 2012 | Cole-Parmer Instrument Co. | 2,332 |
| 156126 | November 13, 2012 | Marcy Wong & Donn Logan Arc | 25,005 |
| 156265 | November 16, 2012 | Kruger International | 213,234 |
| 156255 | November 19, 2012 | JL Modular, Inc. | 344,165 |
| 156253 | November 19, 2012 | Jeff Luchetti Construction | 351,052 |
| 156266 | November 19, 2012 | Kruger International | 136,723 |
| 156236 | November 19, 2012 | Flinn Fabrication | 14,000 |
| 156304 | November 20, 2012 | TLCD Architecture | 85,800 |
| 156548 | December 4, 2012 | Radixos | 1,580 |
| 156633 | December 11, 2012 | PAE Consulting Engineers, Inc. | 20,010 |
| 156610 | December 11, 2012 | Lathrop Construction Associates, Inc. | 1,081,221 |
| 156586 | December 11, 2012 | Fishman Supply Co. | 14,628 |
| 156857 | December 18, 2012 | Citadon, Inc DBA McLaren So | 37,826 |
| 156689 | December 18, 2012 | American Reprographics Comp | 1,105 |
| 156703 | December 18, 2012 | Buehler / Wilson Hardness | 22,855 |
| 156696 | December 18, 2012 | Ballard & Watkins Construction | 17,480 |

MARIN COMMUNITY COLLEGE DISTRICT
EXPENDITURES TESTED
July 1, 2012 through June 30, 2013

| Warrant Number | Warrant Date | Description | Amount |
|-------------------|-------------------|---|-----------|
| 156768 | December 18, 2012 | Musson Theatrical | 40,472 |
| 157070 | December 31, 2012 | Americian Harlequin | 17,121 |
| 157101 | January 10, 2013 | Payroll Expenditure - movers | 22,511 |
| 157102 | January 10, 2013 | Hardison, Komatsu, Ivelich & Tucker | 21,660 |
| 157160 | January 16, 2013 | TLCD Architecture | 79,408 |
| 157248 | January 24, 2013 | Lathrop Construction Associates, Inc. | 159,904 |
| 157254 | January 24, 2013 | Lathrop Construction Associates, Inc. | 1,439,125 |
| 157254 | January 24, 2013 | Lathrop Construction Associates, Inc. | 578,996 |
| 157425 | January 29, 2013 | ED2 International Architects | 187,583 |
| 157439 | January 29, 2013 | JL Modular, Inc. | 291,018 |
| 157458 | January 29, 2013 | Midstate Construction Corporation | 468,054 |
| 157458 | January 29, 2013 | Midstate Construction Corporation | 361,633 |
| 157432 | January 29, 2013 | Midstate Construction Corporation | 51,999 |
| 157432 | January 29, 2013 | Midstate Construction Corporation | 40,182 |
| 157510 | January 29, 2013 | Vision Management | 19,305 |
| 157666 | February 6, 2013 | ABC School Equipment, Inc. | 68,742 |
| 157686 | February 6, 2013 | Schoening Group Inc. | 22,700 |
| 157775 | February 11, 2013 | Consolidated Engineering Labs | 16,738 |
| 157795 | February 11, 2013 | Jeff Luchetti Construction, Inc. | 168,438 |
| 157797 | February 11, 2013 | JL Modular, Inc. | 191,103 |
| 157861 | February 12, 2013 | 4Leaf, Inc | 33,600 |
| 157875 | February 12, 2013 | Swinerton Management & Consulting, Inc. | 104,703 |
| 157874 | February 13, 2013 | Stryker Sales Corporation | 44,283 |
| 157877 | February 13, 2013 | Tinius Olsen, Inc. | 69,476 |
| 157940 | February 20, 2013 | Allen E Nelson, Jr Construction | 335,244 |
| 157940 | February 20, 2013 | Allen E Nelson, Jr Construction | 17,644 |
| 157944 | February 20, 2013 | Marcy Wong & Donn Logan Architects | 13,199 |
| 157948 | February 20, 2013 | Western Sign Company, Inc. | 64,634 |
| 158350 | March 4, 2013 | Quantum Mechanical Company | 2,300 |
| 158239 | March 7, 2013 | ED2 International Architects | 66,968 |
| 158251 | March 7, 2013 | Midstate Construction Corporation | 190,863 |
| 158255 | March 7, 2013 | Radixos | 24,118 |
| 158338 | March 13, 2013 | Aanenson Wildcat, Inc. | 56,525 |
| 158346 | March 13, 2013 | Swinerton Management & Consulting, Inc. | 36,917 |
| 158424 | March 18, 2013 | Mobile Modular Management Corp. | 1,052 |
| 158541 | March 21, 2013 | 4Leaf, Inc | 19,688 |
| 158857 | April 3, 2013 | Hardison, Komatsu, Ivelich & Tucker | 24,902 |
| 158858 | April 3, 2013 | Jeff Luchetti Construction, Inc. | 204,898 |
| 158860 | April 3, 2013 | JL Modular, Inc. | 257,477 |
| 159073 | April 18, 2013 | JL Modular, Inc. | 96,002 |
| 159077 | April 18, 2013 | Vision Management | 21,010 |
| 159330 | April 29, 2013 | Jacobs Project Management Co. | 137,300 |
| 159330 | April 29, 2013 | Jacobs Project Management Co. | 61,555 |
| 159924 | May 6, 2013 | Aanenson Wildcat, Inc. | 27,800 |
| 159541 | May 8, 2013 | Dannis Woliver Kelley | 26,986 |
| 159538 | May 13, 2013 | Setta Data & Communications | 29,306 |
| 159728 | May 20, 2013 | Lathrop Construction Associates, Inc. | 471,467 |
| 159728 | May 20, 2013 | Lathrop Construction Associates, Inc. | 55,437 |
| 159703 | May 20, 2013 | Lathrop Construction Associates, Inc. | 24,814 |

MARIN COMMUNITY COLLEGE DISTRICT
EXPENDITURES TESTED
July 1, 2012 through June 30, 2013

| <u>Warrant Number</u> | <u>Warrant Date</u> | <u>Description</u> | <u>Amount</u> |
|---------------------------|-------------------------|--------------------------------------|----------------------|
| 160077 | June 6, 2013 | Ellucian Company LP | 83,378 |
| 160163 | June 10, 2013 | Treemasters Tree & Garden Care, Inc. | <u>31,140</u> |
| Total expenditures tested | | | <u>\$ 14,983,126</u> |