

# COLLEGE OF **MARIN**

## CITIZENS' OVERSIGHT COMMITTEE MEETING AGENDA

January 24, 2012 – 4:00 to 5:30 p.m.  
Kentfield Campus – Administrative Center, Room 108

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 & Introductions (David Wain Coon)	5 min.	Discussion
3. COMMENTS	Comments from public on non-agenda items	3 min.	Discussion
4. MINUTES	Approval of Minutes of the September 13, 2011 Meeting	3 min.	Action
5. REPORT ON AGREED UPON PROCEDURES	Review results of Agreed Upon Procedures for period ending June 30, 2011 (Al Harrison)	15 min.	Discussion
6. QUARTERLY REPORT	Review Quarterly Reports through 9/30 (Leigh Sata)	15 min.	Discussion
7. ROLE OF DISTRICT	Review of Question from Committee: Does the Bond money cover operating expenses and/or deferred maintenance. (Al Harrison)	5 min,	Discussion
8. ANNUAL REPORT	Review of Citizen's Oversight Committee 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 Melinda Molloy <a href="mailto:melinda.molloy@marin.edu">melinda.molloy@marin.edu</a>	15 min.	Action
9. NEXT MEETING AGENDA & DATE	Tuesday, April 24, 2012 - 4:00pm Regular Meeting <ul style="list-style-type: none"> <li>• Audit ending 12/21/2011</li> <li>• Quarterly Report ending 12/31</li> </ul>		Discussion
10. ADJOURNMENT			Action

Currently, Board agendas and minutes can be located at <http://www.marin.edu/MeasureC/coc/index.htm>

September 13, 2011, 4:00 p.m.  
Administrative Center, room 108  
Kentfield Campus

**Draft**

**Committee Members Present:**

Bill Scott, Chair  
Robert Borinstein  
Ted Bright

David Colton  
Charlotte Kissling

Josh Rafner  
Paul Tandler

**Committee Members Absent:**

Russell Brubaker  
Scott McKown  
Donna Reeve

**Others in Attendance:**

Don Flowers  
Al Harrison

Peggy Isozaki  
Laura McCarty

Melinda Molloy  
Leigh Sata

**1. Open Meeting**

Following a roll call, Bill Scott, Chair declared the meeting open at 4:08 p.m. M/s (Bright/Colton) to approve the meeting agenda. The motion passed unanimously.

**2. Welcome**

Al Harrison welcomed the Committee. He introduced the newest member, Charlotte Kissling and welcomed back the returning committee members.

**3. Comments from the Audience on Items not on the Agenda**

None.

**4. Minutes**

M/s (Bright/Borinstein) to approve the minutes of the April 18, 2011 meeting. The motion passed unanimously.

**5. Election of Citizens' Oversight Committee Co-Chair**

David Colton was nominated as Co-Chair of the Committee. M/s (Borinstein/Kissling) the motion passed unanimously.

**6. Overview of COC Bylaws, Duties, and Responsibilities**

Bill Scott reviewed the Committee Bylaws, Duties, and responsibilities. He highlighted Section 3.4 Duties of the Board and/or Superintendent/President (what the Committee does not do) and section 4 Authorized Activities. A copy of the Citizens' Oversight Committee Bylaws can be found on the website.

**7. Role of the Director of Modernization**

The role of the Director of Modernization, Laura McCarty, is to act as the liaison between the District and Swinerton Management and Consulting (project management team). The Director is an employee of the District however the position is tied to the Bond; when the bond is over the position ends. All budgets, change order, etc., come to her for approval before going to the Board of Trustees.

**8. Quarterly Report**

Leigh Sata of Swinerton Management and Consulting reviewed the Quarterly Report, through June 30, 2011. This report will be available on the website, along with a program summary and project budgets.

Mr. Sata invited the committee to reference the project summary on pages 6-15 of the quarterly report. He noted that this information is a condensed and simplified version of what the charts on the pages following contain. Mr. Sata directed the Committee's attention to the following highlights:

- The Performing Arts modernization is moving forward.
- There have been some issues with the opening of the Fine Arts building; the Board has approved \$350,000 in satisfy faculty complaints.
- The cushion in bidding that we were enjoying is slowly closing between actual bids and projected cost. Projects were being bid at 30% under are now being bid at 10% under.
- The Child Study Center has been introduced to the Board.
- The track refurbishment should be complete in October

**9. Next meeting Agenda & Date (4:00pm, Tuesday, January 24, 2011)**

- a. Annual Report – Laura McCarty
- b. Agreed Upon Procedures ending 6/30/2011 - Al Harrison
- c. Quarterly Report ending 9/30/2011 – Leigh Sata

**10. Adjourn: 5:17 p.m.**

2012- 2013 Citizens' Oversight Committee Compositions  
Effective May 1, 2012 – April 30, 2013

- Representative of the business community:
  - Donna Reeve
- Active in Senior Citizens' organization:
  - Ted Bright
  - Russell E. Brubaker\*\*
- Individual active in the Tax payer's association:
  - vacant
- Enrolled and active in an community college support group (i.e. student government):
  - Paul Tandler\*\*
- Active in a support Organization for College of Marin:
  - Scott McKown\*
  - Charlotte Kissling
- Community at large:
  - Robert Borenstein\*\*
  - Joshua Rafner\*\*
  - Bill Scott\*
- Student Member
  - David H. Colton\*\*

\* These members must "sit out" one year before they may re-apply to the Citizen's Oversight Committee.

\*\*Up for re-appointment

# 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 Office of the Superintendent/President, College of Marin, 835 College Avenue, Kentfield, CA 94904. Applications must be received no later than March 28, 2012

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
- 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: \_\_\_\_\_

December 5, 2011

Crowe Horwath  
400 Capitol Mall, Suite 1200  
Sacramento, California 95814

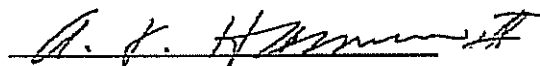
In connection with your performance audit of the Marin Community College District Measure C General Obligation Bonds as of June 30, 2011 for the purpose of determining District compliance with the requirements of Proposition 39, we confirm to the best of our knowledge and belief, as of December 5, 2011 the following representations made to you during your audit:

1. We are responsible for compliance with laws and regulations applicable to Marin Community College District Measure C General Obligation Bonds including adopting, approving, and amending budgets.
2. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts including legal and contractual provisions for reporting specific activities in separate funds.
3. We have made available to you all financial records and related data of Marin Community College District Measure C General Obligation Bonds funds and activities, including those of all special funds, programs, departments, projects, activities, etc., in existence at any time during the period covered by your audit.
4. We have no knowledge of fraud or suspected fraud affecting the entity involving:
  - a. Management or employees who have significant roles in the internal control.
  - b. Others where the fraud could have a material effect on the financial statements.
5. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting Marin Community College District Measure C General Obligation Bonds received in communications from employees, former employees, analysts, regulators, short sellers, or others.
7. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
8. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
9. The following have been properly recorded and/or disclosed in the financial statements:

- a. Related party transactions, including those with the primary government having accountability for Marin Community College District Measure C General Obligation Bonds, component units for which Marin Community College District Measure C General Obligation Bonds is accountable, other organizations for which the nature and significance of their relationship with Marin Community College District Measure C General Obligation Bonds are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, joint ventures in which Marin Community College District Measure C General Obligation Bonds has an interest, and jointly governed organizations in which Marin Community College District Measure C General Obligation Bonds participates, all as defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees, all of which have been recorded in accordance with the economic substance of the transaction and appropriately classified and reported.
  - b. Guarantees, whether written or oral, under which the Government is contingently liable.
  - c. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
  - d. Line of credit or similar arrangements.
  - e. Any other liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
  - f. The fair value of investments.
  - g. Authorized but unissued bonds and/or notes.
  - g. Risk financing activities.
  - i. Special and extraordinary items.
  - j. Deposits and investment securities category of custodial credit risk.
10. There are no:
- a. Material transactions that have not been properly recorded in the accounting records related to Marin Community College District Measure C General Obligation Bonds.
  - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Federal Environmental Protection Agency or any equivalent state agencies in connection with any environmental contamination.
  - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Contingencies topic of the Accounting Standards Codification and/or GASB Statement No. 10.
11. We are not aware of any internal control weaknesses or reportable conditions that should be reported (other than the matters communicated in the audited financial statements). We are responsible for establishing and maintaining effective internal control over financial reporting.

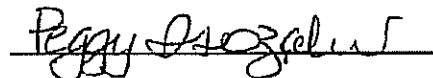
12. During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Marin Community College District



Al Harrison, Vice President, College  
Operations

Date Signed 12/5/11



Peggy Isozaki, Director of Fiscal  
Services

Date Signed 12/5/11

**MARIN COMMUNITY COLLEGE DISTRICT  
Novato, California**

**MEASURE C GENERAL OBLIGATION BONDS  
PERFORMANCE AUDIT**

**June 30, 2011**

MARIN COMMUNITY COLLEGE DISTRICT  
MEASURE C GENERAL OBLIGATION BONDS  
PERFORMANCE AUDIT

For the Year Ended June 30, 2011

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INDEPENDENT AUDITORS' REPORT

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, 2011.

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, 2011 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*

Crowe Horwath LLP

December 5, 2011

**MARIN COMMUNITY COLLEGE DISTRICT  
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  
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, 2011 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, 2011 (the "List"). A total of \$34,607,135 in expenditures from July 1, 2010 through June 30, 2011 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, 2011:

- Interview 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.
- Document District procedures and controls over planning, bidding, contracting, expenditure of bond funds and financial reporting.
- Perform 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.
- Verify the mathematical accuracy of the expenditures list.
- Reconcile the list to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2011, presented as the Building Fund.
- Select a sample of 100 expenditures totaling \$26,373,734 from Measure C. The sample should be selected to provide a representation across specific construction projects, vendors and expenditure amounts. Verify 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, 2011 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, 2010 through June 30, 2011

Warrant Number	Warrant Date	Description	Amount
92876	August 3, 2010	Al Heffley, Inc.	\$ 6,335
93066	August 16, 2010	Di Giorgio Contracting Company, Inc.	268,956
93142	August 24, 2010	4Leaf, Inc.	20,000
93173	August 24, 2010	Jeff Luchetti Construction, Inc.	1,171,359
93174	August 24, 2010	Jeff Luchetti Construction, Inc.	134,985
93210	August 24, 2010	Swinerton Management and Consulting	58,953
93210	August 24, 2010	Swinerton Management and Consulting	38,682
93210	August 24, 2010	Swinerton Management and Consulting	20,707
93288	August 30, 2010	Di Giorgio Contracting Company, Inc.	239,023
93288	August 30, 2010	Di Giorgio Contracting Company, Inc.	31,147
93310	August 30, 2010	Kate Keating Associates	5,900
93315	August 30, 2010	Lathrop Construction Associates	362,389
93383	September 7, 2010	ED2 International Architects	72,454
93632	September 14, 2010	Gary Proctor Construction Consultant	19,360
93786	September 21, 2010	Ballard & Watkins Construction Services	19,227
93787	September 21, 2010	Di Giorgio Contracting Company, Inc.	54,934
93802	September 21, 2010	Di Giorgio Contracting Company, Inc.	494,404
93802	September 21, 2010	Di Giorgio Contracting Company, Inc.	323,704
93805	September 21, 2010	ED2 International Architect	72,454
94051	September 27, 2010	Jeff Luchetti Construction, Inc.	1,280,742
94052	September 27, 2010	Jeff Luchetti Construction, Inc.	142,305
94185	October 5, 2010	Alfa Tech	9,251
94220	October 5, 2010	Evisions	1,320
94234	October 5, 2010	Lathrop Construction Associates, Inc.	286,506
94339	October 12, 2010	Di Giorgio Contracting Company, Inc.	434,330
94354	October 12, 2010	Gary Proctor Construction Consultant	20,350
94489	October 18, 2010	Di Giorgio Contracting Company, Inc.	249,199
94490	October 18, 2010	ED2 International Architects	72,454
94557	October 19, 2010	Transitions, Inc.	20,280
94741	October 29, 2010	Di Giorgio Contracting Company, Inc.	37,632
94754	October 29, 2010	Di Giorgio Contracting Company, Inc.	338,687
94772	October 29, 2010	LSA Associates, Inc.	2,715
94980	November 9, 2010	Jeff Luchetti Construction, Inc.	1,376,889
94981	November 9, 2010	Jeff Luchetti Construction, Inc.	152,988
95078	November 16, 2010	Di Giorgio Contracting Company, Inc.	639,914
95079	November 16, 2010	Di Giorgio Contracting Company, Inc.	71,102
95161	November 23, 2010	4Leaf, Inc.	37,825
95189	November 23, 2010	ED2 International Architects	72,454
95213	November 23, 2010	Jeff Luchetti Construction, Inc.	655,952
95214	November 23, 2010	Jeff Luchetti Construction, Inc.	72,884
95220	November 23, 2010	Lathrop Construction Associates, Inc.	550,927
95229	November 23, 2010	Lathrop Construction Associates, Inc.	550,927
95233	November 23, 2010	Lathrop Construction Associates, Inc.	31,834
95434	December 7, 2010	Alfa Tech	2,900
95468	December 7, 2010	Edu Tracks	9,317
95496	December 7, 2010	Mobile Modular management	882
95520	December 7, 2010	Sehi Computer Products	30,303
95596	December 13, 2010	ED2 International Architects	72,454
95614	December 13, 2010	Jeff Luchetti Construction, Inc.	739,102
95615	December 13, 2010	Jeff Luchetti Construction, Inc.	82,122
95624	December 13, 2010	LSA Associates, Inc.	5,726

**MARIN COMMUNITY COLLEGE DISTRICT  
EXPENDITURES TESTED**

July 1, 2010 through June 30, 2011

Warrant Number	Warrant Date	Description	Amount
95626	December 15, 2010	Marcy Wong & Donn Logan Architects	\$ 57,738
95668	December 15, 2010	Sensible Environmental Solutions, Inc.	9,258
95735	December 20, 2010	Di Giorgio Contracting Company, Inc.	53,326
95762	December 20, 2010	Lathrop Construction Associates, Inc.	331,403
95790	December 20, 2010	Patterson Dental Supply, Inc.	257,474
95790	December 20, 2010	Patterson Dental Supply, Inc.	2,708
95918	January 6, 2011	Consolidated Engineering	127,023
96085	January 19, 2011	Di Giorgio Contracting Company, Inc.	258,192
96089	January 19, 2011	Jeff Luchetti Construction, Inc.	593,525
96216	January 26, 2011	Di Giorgio Contracting Company, Inc.	614,725
96216	January 26, 2011	Di Giorgio Contracting Company, Inc.	258,537
96216	January 26, 2011	Di Giorgio Contracting Company, Inc.	89,673
96218	January 26, 2011	Krueger International	384,845
96219	January 26, 2011	Lathrop Construction Associates, Inc.	522,534
96331	January 31, 2011	Dan Davis Communications	77,113
96660	February 14, 2011	Di Giorgio Contracting Company, Inc.	159,342
96660	February 14, 2011	Di Giorgio Contracting Company, Inc.	72,384
96660	February 14, 2011	Di Giorgio Contracting Company, Inc.	159,057
96663	February 14, 2011	ED2 International Architects	72,454
96689	February 14, 2011	Lathrop Construction Associates, Inc.	473,193
96842	February 14, 2011	ED2 International Architects	72,454
97080	February 24, 2011	Jeff Luchetti Construction, Inc.	521,909
97216	March 7, 2011	Lathrop Construction Associates, Inc.	108,525
97224	March 7, 2011	Krueger International	108,957
97226	March 7, 2011	Lathrop Construction Associates, Inc.	976,720
97444	March 18, 2011	Crown Worldwide Moving and	80,557
97573	March 28, 2011	Lathrop Construction Associates, Inc.	91,929
97584	March 28, 2011	Jeff Luchetti Construction, Inc.	135,780
97587	March 28, 2011	Lathrop Construction Associates, Inc.	827,358
97853	April 1, 2011	ED2 International Architects	72,454
98009	April 11, 2011	Midstate Construction Corporation	72,315
98115	April 22, 2011	ED2 International Architects	72,454
98126	April 22, 2011	Marcy Wong & Donn Logan Architects	23,100
98168	April 22, 2011	Sungard Sct., Inc.	175,723
98364	April 22, 2011	Statewide Educational Wrap	250,487
98463	April 29, 2011	ED2 International Architects	158,182
98468	May 2, 2011	Lathrop Construction Associates, Inc.	140,887
98484	May 2, 2011	Lathrop Construction Associates, Inc.	1,267,981
99221	June 7, 2011	Lathrop Construction Associates, Inc.	105,038
99228	June 7, 2011	Lathrop Construction Associates, Inc.	945,352
99289	June 14, 2011	ED2 International Architects	72,454
99358	June 14, 2011	TLCD Architecture	92,158
99694	June 30, 2011	Midstate Construction Corporation	300,061
99698	June 30, 2011	4Leaf, Inc.	72,454
99871	June 30, 2011	Lathrop Construction Associates, Inc.	1,380,239
99957	June 30, 2011	Consolidated Engineering	123,647
100230	June 30, 2011	Midstate Construction Corporation	598,374
100414	June 30, 2011	Di Giorgio Contracting Company, Inc.	1,373,823
100452	June 30, 2011	Di Giorgio Contracting Company, Inc.	110,612
Total expenditures tested			<u>\$ 26,373,734</u>

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

**Annual Report  
For The Period Ending June 30, 2011**

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**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.

Three new members joined the committee in fall 2010 with terms expiring in May 2013. In May 2011, 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 23 (twenty-three) 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, 2010 – June 30, 2011), the Citizens' Oversight Committee met on three occasions (September 14, 2010; January 25, 2011; and April 18, 2011). 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, 2010 – June 30, 2011**

- Under the leadership of Director of Modernization, Laura McCarty and the program management team from Swinerton Management & Consulting 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 New Fine Arts Building at Kentfield, and New Main Building at IVC. Construction also began on the Performing Arts project at KTD and construction continued for the SMCP project at Kentfield.
- In fall 2010 and again in spring 2011 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, 2011. 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, 2011 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 \$26,373,734. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 76% of the total expenditure value. 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, 2010 to June 30, 2011.

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](http://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 Melinda Molloy at 415-485-9508, e-mail [Melinda.Molloy@marin.edu](mailto:Melinda.Molloy@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 2012:*

Robert Borinstein  
Russell E. Brubaker  
David H. Colton  
Scott McKown (returning)  
Joshua Rafner  
Bill Scott (returning)  
Paul Tandler

*Terms expiring May 2013:*

Ted Bright  
Charlotte Kissling  
Donna Reeve