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**LONG BEACH COMMUNITY COLLEGE DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE E, FEBRUARY 2008 AND MEASURE LB, JUNE 2016
PERFORMANCE AUDIT REPORT**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**LONG BEACH COMMUNITY COLLEGE DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
MEASURE E, FEBRUARY 2008 AND MEASURE LB, JUNE 2016
PERFORMANCE AUDIT
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BACKGROUND

**LONG BEACH COMMUNITY COLLEGE DISTRICT
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BACKGROUND INFORMATION
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BACKGROUND INFORMATION

In November 2000, the voters of the State of California approved Proposition 39 authorizing the issuance of

PERFORMANCE AUDIT

**LONG BEACH COMMUNITY COLLEGE DISTRICT
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PERFORMANCE AUDIT
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS
JUNE 30, 2023**

OBJECTIVES

The objective of our performance audit were to:

- Determine the expenditures charged to the Measure E, February 2008 and Measure LB, June 2016 bond funds.
- Determine whether expenditures charged to the Measure E, February 2008 and Measure LB, June 2016 bond funds have been made in accordance with the bond project list developed by the District's Board of Trustees, and approved by the voters, through the approval of Measure E in February 2008 and Measure LB in June 2016.
- Determine that amounts expended on salaries and benefits were only to the extent employees perform work associated with the Measure E, February 2008 and Measure LB, June 2016 projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2022 to June 30, 2023. The sample of expenditures tested included object and project codes associated with the bond projects. 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, 2023, were not reviewed or included within the scope of our audit or in this report.

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METHODOLOGY

We performed the following procedures to the List of Measure E, February 2008 and Measure LB, June 2016 project expenditures for the year ended June 30, 2023:

- We identified the expenditures and projects charged to the general obligation bonds proceeds by obtaining the general ledger and project listing for the Measure E, February 2008 and the Measure LB, June 2016 Bond Construction Funds

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BOND PROJECTS SUMMARY
JUNE 30, 2023**

SCHEDULE OF MEASURE E, FEBRUARY 2008 BOND PROJECTS SUMMARY

The District has identified the following projects to be funded with proceeds from the Measure E, February 2008

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SCHEDULE OF MEASURE E, FEBRUARY 2008 BOND PROJECTS SUMMARY, continued

Project Name	Adjusted Budget	Total Project		Total Project	
		Costs Through June 30, 2022	2022-2023 Actual Costs	Costs Through June 30, 2023	
Planning	\$ 36,000	\$ 36,000	\$ -	\$ 36,000	
Campus Landscaping	13,140,000	12,476,754	-	12,476,754	
Kinesiology Labs & Aquatic Center	42,728	42,728	-	42,728	

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SCHEDULE OF MEASURE LB, JUNE 2016 BOND PROJECTS SUMMARY

The District has identified the following projects to be funded with proceeds from the Measure LB, June 2016 general obligation bonds. The district incurred costs of \$257,812,549 through June 30, 2023, for these construction projects. Capital outlay and other financing expenditures were as follows:

Project Name	Adjusted Budget	Total Project Costs Through June 30, 2022	2022-23 Actual Costs	Total Project Costs Through June 30, 2023
Learning Resource Center PCC*	\$ (3,164)	\$ (3,163)	\$ -	\$ (3,163)

