

LONG BEACH COMMUNITY COLLEGE DISTRICT
CITIZENS' OVERSIGHT COMMITTEE
SUMMARY NOTES
January 30, 2023

Members Present: Aaron Moore, Chair, Support Organization for the College; Sumer Temple, Vice Chair, Local Business Community; Chris Fowler, Secretary, Community at Large; James Choura, Senior Citizens' Organization; Sean Dunbar, Community at Large; Alan Gafford, Bona-Fide Taxpayers' Assoc; Dr. Erica Jacquez, Community at Large.

Members Absent: David Chang, Community at Large; Alanna Jolivett, ASB President.

LBCCD/Bond Program Staff/Guests Present: Lexi Donovan, Bond Management Team; Walter Johnson, Exec. Director, Facilities Planning, Construction & Operations; Shonda Jones, Executive Assistant; Ben Leavitt, CWDL Auditors; Ruben Perez, Sr. Administrative Assistant; Bob Rapoza, Director, Business Support Services; Nathalie Sevilla, Executive Assistant; John Thompson, Director, Fiscal Services; Stacey Toda, Associate Director, Communications & College Advancement; Manish Trivedi, Bond Management Team; Raymond "Chip" West, VP, Admin Business Services.

1. WELCOME AND ANNOUNCEMENTS (Aaron Moore)

1.1 Shonda Jones called the roll.

1.2 Chair, Aaron Moore, welcomed the group and introductions were made.

2. PUBLIC COMMENTS

2.1 There were no public comments.

3. OLD BUSINESS

3.1 There was no old business.

4. NEW BUSINESS

4.1 APPROVAL OF October 10th, 2022 MINUTES (Aaron Moore)

- Motion to approve by Alan Gafford, seconded by Vice Chair Sumer Temple. All in favor, none opposed; Abstentions: none. Motion passed.

4.2 PERFORMANCE AND FINANCIAL AUDITS (CWDL Auditors)

Refer to "LBCCD Measure E and LB Bond Performance and Financial Report June 30, 2022" handouts.

- Ben Leavitt, CWDL Auditors, to speak to the results of the audits of both measures for fiscal 22.
- FINANCIAL AUDIT Fiscal Year Ended June 30, 2022 reviewed.
 - The financial report contains 2 auditors reports within itself (independent auditors report, as well as a Yellow Book report).
 - Performance Audit contains only the performance opinion, which is a separate booklet onto itself.

- Independent auditors chief work product, where CWDL opines on the fairness of the presentation of Measure E and Measure LB Financial Statements
- CWDL Auditors reports to note no requirements to modify their opinion. Based upon the results of our testing, CWDL Auditors are able to furnish an unmodified opinion at the cutoff date of June 30th, 2022.
- Unmodified opinion is the highest quality opinion that an auditor is able to render, and is to say, based upon the results of CWDL Auditors testing these financial statements contained in this document can absolutely be relied upon by this committee by the district's governing Board, and all of the bond measured stakeholders.
- Financial Section, FINANCIAL AUDIT Fiscal Year Ended June 30, 2022 reviewed.
 - Financial statements for Measure E and Measure LB, page 4 reviewed.
 - Activities statements for Measure E and Measure LB, page 5 reviewed.
 - Notes to Financial Statements for Measure E and Measure LB, pages 6-12 reviewed.
- Other Reports, FINANCIAL AUDIT Fiscal Year Ended June 30, 2022 reviewed.
 - Section includes CWDL's Yellow Book opinion. This opinion speaks to CWDL's testing on internal controls and controls over compliance.
 - CWDL Auditors reports to note no exceptions to the Measure E and Measure LB control environment. Entirely clean financial audit over both Measure E and Measure LB.
- Findings and Reponses Section, FINANCIAL AUDIT Fiscal Year Ended June 30, 2022 reviewed.
 - There were no financial statement findings or questioned costs identified during 2021-22 (Page 15).
 - There were no financial statement findings or questioned costs identified during 2020-21 (Page 16).
- Questions/Comments from the committee on the presentation included:
 - Alan Gafford asked if the District had any plans to issue any more series within the 2023 fiscal year or possibly even refinance full debt.
 - VP Chip West states District is in the process of going out to bid for an Underwriter Pool. Went live last Friday. VP Chip West anticipates, probably within the next fiscal year to be going out again, depending on the projects how their prioritized going forward. Plans to spend the next few months with RFP to develop plan and get that pool of underwriters and then make some decisions in April or May, so that we can report out in September. In summary, possibly just after our next meeting, we might be looking to move forward.
- PERFORMANCE AUDIT REPORT, Fiscal Year Ended June 30, 2022
 - Contains a single auditors report, which is also the performance report.
 - Requires auditors to answer whether any funds were spent outside of the provision of the bond language.
 - Performance Audit Section, Fiscal Year Ended June 30, 2022, page 4 reviewed.
 - Reports no such exceptions to performance for Measure E and Measure LB.
 - Background Section, Fiscal Year Ended June 30, 2022, page 2 reviewed.
 - Performance Audit Section, Fiscal Year Ended June 30, 2022, page 3 reviewed.
 - Summary of Bond Program Activity Section, Fiscal Year Ended June 30, 2022, page 5 reviewed.

- Schedule of Measure E, February 2008 Bond Projects Summary Section, Fiscal Year Ended June 30, 2022, page 7-9 reviewed.
- Schedule of Measure LB, June 2016 Bond Projects Summary Fiscal Year Ended June 30, 2022, page 10-11 reviewed.
- Questions/Comments from the committee on the presentation included:
 - There were no questions.

4.3 APPROVAL OF 2022 ANNUAL REPORT (Aaron Moore)

Refer to “COC 2022 Annual Report” handout.

- Motion for approval by Sumer Temple seconded by Dr. Erica Jacquez.
 - VP Chip West plans to take this report as an action item to the February 2023 Board of Trustees Meeting.

4.4 QUARTERLY EXPENDITURE REPORTS (Chip West)

Refer to “2022-09-30 and 2022-12-31 COC Expenditures Report” handouts.

- Measure E and Measure LB—periods ending September 30, 2022, and December 31, 2022
 - VP West states these expenditure reports detail respective quarterly account activity.
- Questions/Comments from the committee on the presentation included:
 - Aaron Moore asked what causes the negative expenditure total for the quarter ending September 30, 2022.
 - Lexi Donovan states this is due to the modified accrual accounting system. The June 30th quarter accrues all liabilities and any retention that's outstanding. Thus, resulting in this quarter having a very high dollar expense. This is noticeable this year because of large liability projects such as Building M and KLAC. In summary, this is just a timing difference on when retention gets paid.
- Motion to approve June 30th, 2022 financial report by Sumer Temple, seconded by Aaron Moore. All in favor, none opposed; Abstentions: Alan Gafford, Sean Dunbar, Chris Fowler, and Dr. Erica Jacquez. Motion passed.
- Motion to approve September 30th, 2022 financial report by Chris Fowler, seconded by Sumer Temple. All in favor, none opposed; Abstentions: none. Motion passed.

4.5 CONSTRUCTION UPDATE (Walter Johnson & Manish Trivedi)

Refer to “Construction Update Citizens’ Oversight Committee—January 30th, 2023” presentation handout.

- Walter Johnson & Manish Trivedi reviewed the handout with the group. Facilities/Construction Updates included:
 - Liberal Arts and Pacific Coast Campus Site Plan Diagram review.
 - In Close Out Phase, LAC Kinesiology Labs and Aquatic Center (Measures E & LB), LAC Building M Multi-Disciplinary Classroom (Measures E & LB & Prop. 51 State Funding), LAC- ADA Accessibility Site Barrier Removal (Measure E & LB).
 - In Construction, PCC Building MM Construction Trades I (Measures E & LB & Prop. 51 State Funding), LAC- ADA Accessibility Building Barrier Removal (Measures E & LB).

- In Design, LAC Building G / H Music / Theatre Complex (Measures E & LB & Prop. 51 State Funding), PCC Building MM Construction Trades II (Measures E & LB & Prop. 51 State Funding), Districtwide IEMP Solar Panel Project (Measure LB), LAC Building E College Center (Measures E & LB), LAC Building E Coffee Pavilion (Measures E & LB), LAC Building S Veterans Memorial Stadium (Measures E & LB).
- Small Projects in Progress highlighted.
- Upcoming Projects, Districtwide: Access Control, Student Housing, North Long Beach Facility, Building B Replacement (Measures E & LB & Potential State Funding), Fiscal Year 2021/22 Scheduled Maintenance Projects (State Funds) reviewed.
- Questions/Comments from the committee on the presentation included:
 - Sean Dunbar asks what the preferred delivery method is for in design projects without a contractor. Also asks about the possibility of charging stations within the Solar Panel Project, and where the housing would go within the Student Housing Project.
 - Manish Trivedi states different projects have different delivery methods, and highlights the design-bid-build process for several projects highlighted in the presentation.
 - Walter Johnson states that both campus parking structures house EV charging stations.
 - VP Chip West states that a grant program application was recently submitted on the 25th for the Student Housing Project. The lot across from the Frontier Communications Tower was the specified location for 420-bed student housing facility. If grant application successful, the State would pay for the vast majority of the \$90 million price tag.
 - Sumer Temple asks how audit information is released to the public after the Board of Trustees approves the findings.
 - VP Chip West states that Board meetings are public, and all of the agenda, information are subject to applicable codes. These Board reports will be presented in February's meeting and is the primary way to disseminate information to the community.

4.6 SUSTAINABILITY REPORT (Walter Johnson & Manish Trivedi)

Refer to "Sustainability Report Citizens' Oversight Committee—January 30th, 2023" presentation handout.

- Walter Johnson & Manish Trivedi reviewed the document with the group. Highlights included:
 - LBCC's Sustainability and Energy Management Goals
 - Sustainable Building and Operational Practices
 - Integrated Energy Master Plan (IEMP)
 - Energy Efficiency Projects
 - Mechanical Upgrades Projects
 - Key Sustainable Construction Projects Showcased
 - LAC Parking Structure
 - LAC Building V Math Technology & Culinary Arts
 - LAC Building M Multidisciplinary Facility Replacement

- PCC Building GG Student Services
 - PCC P2 Parking Structure at PCC Campus
 - Districtwide IEMP Solar Panel Project
 - Districtwide Replacement & Repairs for the HVAC Controls (Measure E & LB)
 - Districtwide Clean Energy Use Strategies for Transportation
- Questions/Comments from the committee on the presentation included:
- Dr. Erica Jacquez asks if there were opportunities for student involvement as part of the innovative learning process.
 - Walter Johnson states user group sessions were part of the design process, which included student representative participation. For example, Building M's construction phase incorporated teaching labs and using the space as a learning opportunity for students, i.e. exposed ceiling grids as a case study in engineering focused courses.

5. OTHER

5.1 RECOGNITION OF OUTGOING MEMBERS (Chip West)

- Committee thanks Chairman Aaron Moore for six years of service on the COC.

6. UPCOMING EVENTS

- State of the College – March 13, 2023 at 2pm (Auditorium – Building J)
- Campus Tours are available for COC Committee members. To schedule, please reach out to VP Chip West and Executive Assistant Nathalie Sevilla.

7. FUTURE AGENDA ITEMS

- Quarterly Expenditure Report
- Construction Update

8. ADJOURNMENT

- The meeting adjourned at 7:22pm

NEXT MEETING

- 08/14/2023